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Dear Colleagues,

As employees of the [INDULOR-Group](#), we all have a responsibility towards our colleagues, society, the environment and all living beings.

With sincere and united efforts, we protect our company and maintain the trust of our partners and customers as well as the communities in which we operate.

The following principles of conduct ([Code of Conduct \(CoC\)](#)) are a personal commitment to ethical behavior; they apply to all companies of the [INDULOR-Group](#).

We, the Managing Directors of the [INDULOR-Group](#), are convinced that legal compliance, integrity and fairness are the basis for trust in our company, products and services.

Our common goal is to take responsibility for our company and protect the good reputation of our brands. In doing so, we are aware of our responsibility for the economic, social, and ecological impact of our actions. This also includes ensuring that the rules that apply in the company are always observed and complied with by all of us and everywhere.

Our CoC is summarized under three principal headings:

- A. [Guidelines for One's Work](#)**
- B. [Guidelines for Dealing with Customers, Business Partners, and Government Agencies](#)**
- C. [Responsibility towards Employees, Society, and the Environment](#)**

The employees of the [INDULOR-Group](#) are representatives of our company. They are aware that they are recognized as representatives of the company with their actions and behavior. Their work and behavior contribute to the positive image of the company.

They are aware that they are perceived as representatives of the company through their actions and behavior. Their work and behavior contribute to the positive image of the company and support the [INDULOR-Group's](#) economic success.


The CoC serves as a binding guideline for our daily work.

It is supplemented by internal guidelines and regulations as well as contractual agreements. In addition, we comply with national and international legal regulations. This entails refraining from activities based on fraud, embezzlement, extortion, theft, misappropriation, or any other deliberate damage to the assets of our customers, suppliers, employees or third parties.

Failure to comply with the CoC can result in significant damage, not only to our company, but also to us as employees, as well as to our business partners and other stakeholders.

The CoC is therefore legally binding for all of us!

Violations against the CoC will be punished, depending on the severity of the violation, by legal measures according to labor law, claims for damages under civil law, up to and including criminal prosecution.

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A. Guidelines for One's Work

▪ Health and Safety at Work

We take our responsibility for the health and safety of our employees very seriously. We provide for health and safety in the workplace within the framework of applicable national regulations. We maintain and promote the health, performance, and job satisfaction of our employees through continuous improvement of working conditions and a wide range of preventive and health-promoting measures.

▪ Employee Representation

We recognize the fundamental right of all employees to form unions and employee representative bodies. We are committed to open and trusting cooperation with employee representatives, encouraging constructive and cooperative dialog, and striving for a fair balance of interests.

▪ Data Protection (Handling of Personal Data)

The collection, storage, processing, and other use of personal data always requires the consent of the person concerned, a contractual provision or other legal requirement. We protect the personal data of employees, former employees, customers, suppliers, and other affected individuals.

▪ Protection of Intellectual Property and Trade Secrets

The [INDULOR-Group](#) owns internationally protected patents and also has extensive trade secrets and technical know-how. This knowledge is the basis of our business success. Unauthorized disclosure of such knowledge can cause very high damage to the company and result in labor, civil and criminal law consequences for the employee concerned.

We are aware of the value of proprietary know-how and protect it very carefully. We recognize the intellectual property of competitors, business partners and other third parties.

▪ IT Security


Electronic data processing (EDP) has become an indispensable part of everyday working life, but it harbors a large number of risks. These include in particular the impairment of data processing by malware (viruses), the loss of data due to program errors or the misuse of data (e.g., by hackers). We ensure IT and EDP security is protected and comply with the applicable regulations.

▪ Use of Company Assets (e.g., use of Company Vehicles)

We respect the company's tangible and intangible assets and do not use them for non-business purposes.

▪ Avoiding Conflicts of Interest

We respect the personal interests and private lives of our colleagues. However, we make a point of avoiding conflicts between private and business interests, or even the appearance of such conflicts. We make our decisions exclusively based on factual criteria and do not allow ourselves to be influenced by personal interests and relationships.

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B. Guidelines for Dealing with Customers, Business Partners, and Government Agencies

▪ Prohibition of Corruption (e.g., Dealing with Gifts and Invitations)

Corruption is a serious problem in economic transactions. It leads to decisions made for unfair reasons, prevents progress and innovation, distorts competition and harms society. Corruption is prohibited. It can lead to fines for the employees involved.

The quality of our company's products and related services are key to our success. We do not tolerate corruption. We grant benefits to business partners, customers or other external third parties only to the extent permitted by law and in accordance with established guidelines.

Benefits that are within reasonable limits and do not violate internal or legal regulations are not objectionable. However, if such benefits exceed this framework and are used to influence third parties, this may be punishable by law.

We have internal guidelines for dealing with gifts, hospitality, and invitations to events to determine which benefits are appropriate.

▪ Prohibition of Money Laundering and Terrorist Financing

We carefully verify the identity of customers, business partners and other third parties with whom we wish to do business. It is our policy to maintain business relationships only with reputable partners whose business activities are in accordance with the law and whose operating funds are of legitimate origin. We immediately allocate incoming payments to the services we provide and account for them. We ensure transparent and disclosed cash flows.

▪ Dealing with Government Agencies

Our contacts with government agencies (public officials) are conducted strictly in accordance with the law and relevant internal regulations to avoid conflicts of interest and corruption.


▪ Compliance with Competition and Antitrust Laws (e.g., no Price-Fixing)

Fair and free competition is protected by the applicable competition and antitrust laws. Compliance with these laws ensures that competition in the market is not distorted - to the benefit of all market participants. Agreements and concerted practices between competitors that have the purpose or effect of preventing or restricting free competition are prohibited. We operate exclusively according to the principle of performance and based on the market economy and free, unhindered competition. We are pleased to compete with our competitors and always comply with the law and ethical principles.

We do not enter into anti-competitive agreements with competitors, suppliers, or customers. Where our company has a dominant market position, we do not abuse it. In our dealings with authorized distributors, we comply with the specific antitrust framework for distribution systems.

▪ Financial Accounting and Reporting Guidelines

We strictly comply with the legal framework for proper accounting and financial reporting. Transparency and correctness are our top priorities. With this in mind, we regularly inform all shareholders about the current financial situation as well as the course of business.

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- **Procurement**

We carefully select suppliers and service providers based on objective criteria. When purchasing products and services, we involve the relevant purchasing departments in accordance with the relevant procurement principles.

- **Prohibition of Insider Trading**

We do not tolerate insider trading. Knowledge of insider-relevant plans and transactions may only be used internally in accordance with the applicable internal regulations and may not be passed on to outside parties, including family members (e.g., spouses).

- **Conflicts of Interest**


A potential conflict of interest arises when the private interests of one of our employees conflict or may conflict with the interests of the [INDULOR-Group](#) collide or may collide. We respect the personal interests and private lives of our colleagues. However, we make a point of avoiding conflicts between private and business interests, or even the appearance of such conflicts. We make our decisions solely based on factual criteria and do not allow ourselves to be influenced by personal interests and relationships.

- **Guidelines for Communication and Advertising**

We emphasize clear and open communication with employees, business partners and other stakeholders in a bona fide and legal manner. Each of our employees is responsible for complying with internal communication rules to ensure a uniform and consistent image of our company. In doing so, each of our employees respects the performance of their counterparts and respects their professional and personal reputations.

- **Compliance with Import and Export Regulations**

We ensure compliance with all regulations governing the import and export of goods, services, and information. Due to our global activities and when entering new markets, many legal requirements of foreign trade, tax and customs law must be observed. Compliance with tax and customs regulations creates confidence among customers and tax authorities as well as the public. We are aware of our social responsibility in fulfilling tax and customs obligations and are expressly committed to complying with national and international legislation.

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- **Product Quality and Safety**

It is not only a legal obligation, but also our duty to comply with the legal and official regulations as well as internal standards applicable to our products. Our products are developed in accordance with legal requirements.

- **Political Activities and Lobbying**

Politics and legislation influence the economic framework for our business activities. Neutrality in our dealings with political parties and interest groups is an integral part of our business. Unfair influence on politics and legislation is not permitted.

C. Responsibility towards Employees, Society, and the Environment

- **Compliance with Human Rights, Ban on Forced Labour and Child Labour**

The applicable regulations on the protection of human rights, the prohibition of forced labor and child labor (hereinafter referred to as human rights) are fundamental and generally applicable requirements. We reject any violation of human rights as well as any form of modern slavery and human trafficking.

This applies not only to how we work within our company, but also to how we do business with our business partners.

- **Equal Treatment and Equal Opportunities, Prohibition of Discrimination, Respectful, Partnership-based Interaction.**

Equal treatment and equal opportunities are important points for fair, unprejudiced and open interaction with each other. We promote respectful and partnership-based interaction, diversity, and tolerance.

We do not discriminate against anyone and do not tolerate discrimination on the basis of ethnic or national affiliation, gender, religion, ideology, age, disability, sexual orientation, skin color, political views, social origin or any other legally protected characteristics. As a matter of principle, our employees are selected, hired, and promoted on the basis of their qualifications and skills.


- **Ecologically Responsible Practices, Conservation of Resources**

We as a company, we bear responsibility for the environmental impact and sustainability of our products and sites. We rely on environmentally friendly and efficient technologies and implement them throughout the entire life cycle of our products. From the development and production stages onwards, we ensure that natural resources are used sparingly, that environmental impacts are continuously reduced, and that environmental protection laws and regulations are complied with. In addition, we constantly assess the environmental impact of products and manufacturing processes and optimize them as necessary.

- **Social Engagement and Charitable Activities of the Company (e.g., Donations, Sponsoring)**

The [INDULOR-Group](#) awards grants on a voluntary basis in the form of cash and non-cash donations and sponsorships, for the following areas: charitable purposes, sports, culture, churches, and church-related institutions.

In order to avoid conflicts of interest and to ensure compliant behavior within the company, donations and sponsoring activities are only permitted within the framework of the respective legal system.

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In the principles of conduct, the [INDULOR-Group](#) combines its underlying ethical values with the obligations of its employees to behave in accordance with the rules Together we protect the company by contacting our superiors in the event of questions, ambiguities or suspected violations of internal and external regulations. The HR department and employee representatives provide us with support.

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