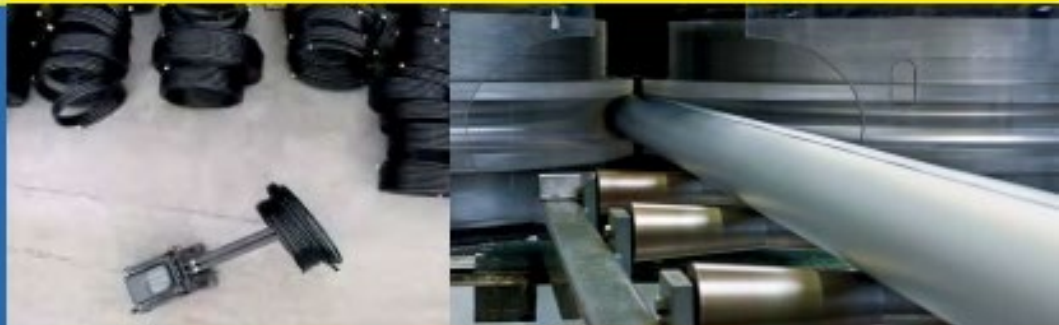




Energie die ankommt.



## Code of Conduct



Last updated: 31 March 2023

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## I. NOTE FROM THE EXECUTIVE MANAGEMENT

To All Employees:

We updated our code of conduct for the **isoplus** group of companies as of the 2020 financial year. This code of conduct is an integral element of our worldwide corporate culture. It sets out important, binding standards that form the basis of our business activities. The code of conduct applies to all employees, managers, and managing directors of the **isoplus** Group, domestically and internationally.

There is zero tolerance for violations of applicable law or this code by employees at any level. We impress users and win people over with our products and services as we compete globally with others – not through illegal, unethical, or irresponsible actions. We expect our business partners to do the same.

We expect you to embrace this code of conduct. Sustainable, responsible actions are the only path forward into the future.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Hirner".

Roland Hirner

A handwritten signature in blue ink, appearing to read "B. Broghammer".

Benedikt Broghammer

Managing Directors of **isoplus** GmbH

## II. OUR PRINCIPLES AND GUIDELINES FOR ACTION

**isoplus** has pledged to ensure rigorous compliance with all relevant national and international laws and regulations and to conduct itself ethically in everything it does. Against this background, **isoplus** does not wish to limit itself to complying with the minimum in legal provisions and ethical values. Instead, our aim is to practice and embrace the underlying concept of corporate compliance to the fullest possible extent.

Preventative corporate organisation and other measures must be used to ensure compliance with the provisions of law and other legal obligations, thereby also averting the risks of sanctions, financial losses and reputational harm that arise from compliance violations. With all this in mind, the objective of this code of conduct is to create and maintain a corporate culture in which everyone involved, from employees and business partners to customers of **isoplus**, conducts themselves lawfully and ethically. This is the only long-term guarantee that **isoplus** can continue to enjoy its reputation as a trustworthy partner that conducts itself morally and ethically.

At **isoplus**, we are committed to acting in compliance with the applicable laws and regulations in all our business operations. Among other things, this applies to all laws and regulations concerning

corporate governance, competition, production safety and liability, occupational health and safety, labour, the environment, protection of intellectual property, data protection and equal rights in the workplace.

This code of conduct should be viewed as a concrete guide with regard to what actions to take. As such, its primary aim is to prevent misconduct before it can occur and to promote integrity and ethical conduct. This includes in particular ethical handling of actual and presumed conflicts between personal and business interests. On this point, **isoplus** has the utmost trust in the reliability and responsibility of its employees.

This code of conduct applies to all employees of **isoplus**, regardless of their position at the company. In the case of persons who act as representatives of **isoplus**, particularly those who engage in consulting or act on behalf of **isoplus** as authorised representatives, **isoplus** will enter into a contractual agreement stipulating that the standards on which this code of conduct is based must be observed when conducting business on the company's behalf.

### III. OUR PRINCIPLES: SPECIFICS

The individual principles outlined below include concrete instructions with regard to actions to take and valuable pointers to enable and ensure integrity and ethical and professional actions in day-to-day work.

With such complex and multifaceted business processes, it is not possible to cover all conceivable situations that **isoplus** employees may face in individual cases, of course. This means this code of conduct is not intended to be an exhaustive reference guide. Indeed, the code itself is a living document, subject to ongoing additions, updates, and revisions. We are always open to and grateful for constructive recommendations or tips.

Regardless of whether this code of conduct contains a recommendation on what action to take in a

concrete situation, each and every employee is obligated to review on their own responsibility, at all times, whether the action they are considering in a specific situation is lawful, ethical, and appropriate to the facts of the matter. If anything remains unclear or there are doubts remaining, each employee is obligated and expressly urged to bring the matter to the attention of a managing director of the relevant regional **isoplus** company or of **isoplus** GmbH, with a full description of all the facts and circumstances, and seek a decision from that person. Please do make use of this line of communication.

With all this in mind, the principles of the code of conduct are as follows.

#### 1. We comply with laws and regulations

All employees must comply with and observe the applicable laws, rules, and regulations that apply domestically and internationally within the scope of their work for **isoplus**. In case of doubt, employees must independently seek out information on the relevant laws and regulations without being asked. If there is doubt regarding whether the legal rules apply to the matter at hand or any details of the laws that must be observed are unclear, the employee is obligated to bring the matter to the attention of a managing director of the relevant regional **isoplus** company or of **isoplus** GmbH, with a full description of all the facts and circumstances, and seek a decision from that person.

Long-term collaboration in business to the benefit of all concerned can only exist if there is fair competition and strict compliance with existing laws.

**isoplus** rejects unfair business practices and conducts its business free of corruption and bribery in particular. Legal violations are not tolerated. Regardless of any sanctions that may be provided by law, all such violations result in disciplinary actions due to violation of obligations under labour and employment law.

#### 2. Accepting invitations, gifts, and other benefits and perquisites

Invitations, gifts, and other benefits and perquisites from business partners are in keeping with customary business practices up to a certain amount.

However, they also have the potential to create major conflicts of interest and cast doubt on the good reputation of **isoplus**.

As a result, accepting invitations, gifts, and other benefits and perquisites is prohibited if the interests of **isoplus** are affected or employees' professional independence could be jeopardised, either in fact or in appearance. Employees are strictly prohibited from accepting invitations, gifts, or other benefits or perquisites of any kind where these:

- affect decision making or could merely be understood by those giving them as affecting decision making; and/or
- would violate laws, regulations or instructions applicable at **isoplus**.

In addition, accepting invitations, gifts, and other benefits and perquisites is permissible only if the following prerequisites are met:

- The value of the gift is below a guidance value of 100.00 euros.
- Gifts and other benefits and perquisites with a higher value that cannot be rejected with an eye to the business relationship must be reported and turned over without delay to the managing director of the relevant regional **isoplus** company. The executive management will decide regarding the further use of such gifts.
- Invitations to business meals may be accepted in principle provided that they are primarily of a business nature, are in keeping with customary business practices, and appear to be appropriate under the circumstances.

### 3. Providing invitations, gifts, and other benefits and perquisites

Providing invitations, gifts, and other benefits and perquisites not primarily of a business nature is compatible with customary business practice to a certain extent and may be a legitimate means of building and solidifying business ties. However, this too can cast doubt on the professional independence of those involved. With this in mind, special care should be taken to avoid even the mere appearance of conflicts of interest and any possibility of harm to the reputation of **isoplus**.

For this reason, the following rules must be noted:

- Benefits, perquisites, or invitations to entertainment events must never be provided or offered with the intent of gaining any dishonest business advantage.  
This also applies if there is any concern that any such intention could be inferred, or a conflict of interest could be presumed to exist.

- Gifts, perquisites, and invitations must not conflict with the recipient's compliance rules or with local business standards. Employees who intend to provide gifts or invitations must bring these to the attention of the recipients thereof.
- Invitations and gifts must be directed or delivered exclusively to the recipient's business address.
- Gifts and other benefits or perquisites that exceed the guidance value of 100.00 euros and invitations that go beyond a normal business meal must be reported in advance to a managing director of the relevant regional **isoplus** company or of **isoplus** GmbH and approved in writing by this person.

- Public officials, politicians, and other representatives of public institutions are not permitted to receive any gifts, benefits, perquisites, or invitations whatsoever that could raise questions about their independence.

### Example

#### *Am I as an employee allowed to invite customers to a dinner?*

*Customers can be invited to a dinner if it is business-related and appropriate. A dinner is considered to be business-related, for example, if it is held following a workshop or product presentation and business or subject-specific topics are discussed. A dinner is appropriate if the costs are in line with what is customary for the local area. If you have any questions or are uncertain about anything, please contact a managing director of the relevant regional **isoplus** company or of **isoplus GmbH**.*

#### 4. We have zero tolerance for corruption

Strict compliance with all applicable anti-corruption laws and regulations, including those concerning bribery of domestic and foreign public officials, must be ensured. Violations of anti-corruption laws may cause contracts to be null and void or lead to criminal sanctions or fines. We also have zero tolerance for any and all forms of theft, embezzlement, extortion, or illegal payment. Making illegal payments to any individual, company, international organisation, or public institution or granting other illegal benefits in order to affect decision-making processes in violation of applicable law is strictly prohibited.

Offering, granting, requesting, or accepting bribes, illegal payments, payoffs, kickbacks, incentives,

generous gifts, entertainment, and invitations to events, favours, or other benefits or perquisites of value in order to realise business opportunities with or in conjunction with business activities of **isoplus** is strictly prohibited. This absolute prohibition applies irrespective of whether the matter involves government agencies or private-sector entities or individuals.

The foregoing prohibition may also not be circumvented if third parties are used as intermediaries. This means making payments or similar to third parties through “consultants,” “brokers,” “agents,” “intermediaries” or the like, in order to cause them to take or refrain from taking any action or to reward them for doing so, is expressly prohibited.

In the event of a violation, **isoplus** will exercise the right to terminate the employee's employment for good cause by way of extraordinary termination with immediate effect, without exception.

**isoplus** is subject to certain obligations pursuant to national laws aimed at combating money laundering, which may apply internationally. This means questionable or dubious transactions and payments must be reviewed.

### Example

*A potential commercial representative with whom you are in talks offers you a "special deal" in which you are to order certain services from him at a higher price than what is being offered by his competitors. The difference between his price and the price offered by competitors will be transferred to a numbered account at a bank in the Cayman Islands that only you can access. You have misgivings and are unsure how to respond.*

*Decline the "special deal" and explain that this kind of business conduct may violate applicable laws and/or our guidelines. You are also required to bring the offer to the attention of a managing director of the relevant regional **isoplus** company and a managing director of **isoplus GmbH** without delay.*

## 5. We avoid conflicts of interest

Independence, integrity, and transparency are highly important to us. Each and every employee must ensure that his or her personal interests cannot come into conflict with those of **isoplus**. The following rules must be observed in particular:

All employees are strictly prohibited from transacting business in the name of **isoplus** or for the account of or at the risk of **isoplus** if this could cause any conflict of interest on the employee's part. Supervisors are strictly prohibited from tolerating any such transactions. The basis of the conflict of interest is immaterial. Examples include the following (these are examples only and are not meant to constitute an exhaustive list):

- Personal involvement of the employee in another company with which the employee would conclude business transactions in the name of **isoplus**.

- Family relationships.
- Friendships.
- Personal business of the employee or a relative with the other company.

Transactions involving a conflict of interest or even merely a potential conflict of interest are permitted only with prior (!) explicit approval in writing (!) from **isoplus GmbH** in Rosenheim for that specific transaction, without exception. If the business relationship runs for a longer time, this approval must be renewed annually. Otherwise, it will automatically lapse.



The only body permitted to issue approval in these cases is always **isoplus** GmbH in Rosenheim. The local executive management or the executive management of the relevant parent company within the corporate group cannot approve these kinds of exceptions.

- Concluding contracts and placing orders for the company must take place exclusively with an eye to aspects relating to competition.
- Significant financial shareholdings or equity interests (more than 2%) in enterprises of competitors, suppliers, or customers require the approval of the executive management of **isoplus** GmbH and must be reported without delay. Other financial shareholdings or equity interests in
- other companies that could create a conflict of interest must also be reported. In particular, all employees are strictly prohibited from doing business with such companies in the name of **isoplus** or for the account of or at the risk of **isoplus**.
- Starting any secondary employment or similar activity requires prior approval from **isoplus**. Employees are not permitted to pursue any secondary employment or similar activity or other business interests of their own that could create any conflict with the company's interests.

### Example

*isoplus is planning to place an order with a new supplier. You are one of the decision makers in charge. But your brother runs the company that is being considered as a new supplier. What is the right thing for you to do?*

*If it is truly impossible to find any other supplier, the business relationship is possible as long as **isoplus** GmbH in Rosenheim has approved the transaction in writing beforehand, with an exact definition. In general, however, the following applies: if possible, you should choose a different supplier in order to prevent any possible misunderstandings.*

## 6. We are team players and have zero tolerance for discrimination

All employees of **isoplus** contribute to a corporate culture characterised by fair and cooperative collaboration. Tolerance and day-to-day interpersonal dealings founded on trust and confidence are among the fundamental values of the company management and employees. Beyond that, every employee pledges to behave responsibly and with integrity. The personality and dignity of each and every individual must be respected.

Mutual appreciation is based on internal convictions and willingness to take action. This also means that problems in the workplace must be addressed, and solutions sought together. This is the only way to develop an environment characterised by openness, tolerance, and fairness.

**isoplus** expects all employees to respect the personal dignity, privacy, and personal rights of each and every individual. **isoplus** has zero tolerance for discrimination (based on age, disability, sex or gender, origin, nationality, political views, race or ethnicity, religion, etc.) or for sexual or other personal harassment or insults.

**isoplus** also does not tolerate coercion, violence or threats of violence.

**isoplus** is committed to equality of opportunity among all employees.

### Example

*A supervisor has been yelling at his employee within earshot of everyone else for two weeks, insulting him by saying things like that he must be too overweight to do his job properly. What is the right response?*

*The behaviour described here is an example of verbal abuse (bullying) or psychological violence and may have disciplinary and/or criminal consequences for the supervisor. Please report the case to a managing director of the regional **isoplus** company or of **isoplus** GmbH.*

## 7. We are fair and respectable competitors

The company's reputation is shaped by every individual person's relation with customers, competitors, and business partners. **isoplus** expects its employees to behave fairly, appropriately, and professionally toward customers, competitors, and business partners, without any preference or discrimination for personal reasons.

The company abides by the applicable antitrust laws and rules of competition without limitation. Price collusion or other agreements with competitors are strictly prohibited. Where they come into contact with competitors, employees do not speak about internal company matters or about prices, costs, organisation and procedures or other confidential information. Since even being present for or passively listening to this kind of conversation between

competitors can be viewed as participating in a cartel, even participating in such a conversation is expressly prohibited.

**isoplus** is committed to using only means that are legally and ethically flawless in pursuit of its business goals. We participate in competition with lawful and fair means. The obligation to observe the rules of competition law also applies to each and every individual employee. Behaviours that always represent antitrust violations include colluding with competitors about prices and terms. Issuing offers or quotes just for show in a way that could affect the pricing of products or services is also prohibited. The executive management must be consulted in case of any doubt regarding whether a certain type of conduct is permissible in competition.

### Example

*A competitor's sales manager approaches you about a key account's request to extend the contractual warranty period and asks you not to accommodate the request. He says he and other competitors will refrain from doing so as well. What is the right response?*

*You should reject this request right away. Point out that discussing terms in customer contracts between competitors is a violation of antitrust law, and that your company determines its business policy independently, regardless of its competitors' views.*

*Notify the executive management of **isoplus** GmbH of the incident right away.*

Suppliers and business partners must be selected exclusively according to objective criteria.

## 8. We handle information with care

Business and trade secrets must be treated as confidential. This also applies to other information that is expressly designated as confidential, where **isoplus**, its partners, or customers has or have an interest in maintaining the confidentiality thereof. Such information must not be disclosed to unauthorised parties without permission.

In principle, employees are obligated to maintain secrecy in the case of all internal matters of the company, not merely confidential matters, and, as a matter of course, regarding all confidential information of or about our customers / business partners. All information that is designated as confidential or should be presumed not to be public knowledge or intended for disclosure, for example because it could be useful to competitors or because it could harm

**isoplus** or its business partners if disclosed, is deemed to be confidential. Typically, business and trade secrets and non-published reporting and/or accounting figures are deemed to constitute confidential information. This also applies to any and all information concerning manufacturing procedures or methods, even if they are not necessarily patented. This also includes but is not limited to sums outstanding, bank account details, financing frameworks, account balances, approval limits, liabilities or obligations, and so on.

Confidential information must be protected against unauthorised access by third parties. Within the company as well, the general rule is that confidential information should be disclosed only to those employees who require it in order to meet their tasks.

## Example

### ***“CEO fraud” / “fake president”***

***You receive an e-mail from the executive management of a foreign affiliate asking you to make a down payment for a corporate acquisition. Later, the person in question calls you personally and asks about the status of the request. They also ask you not to tell anyone else that they have contacted you or about the upcoming transaction because it is strictly confidential and highly important to the company. What is the right response?***

*This is definitely a scam. All managing directors of the **isoplus** Group are prohibited from conducting themselves in this way. If anything like this happens to you, you should contact a managing director of the regional **isoplus** company and a managing director of **isoplus** GmbH without delay. Under no circumstances should you make the payment being requested of you.*

*Beyond that, the principle of independent review by a second party must be observed in all cases before a funds transfer is made. There are no exceptions.*

Information received from third parties, including alleged customers, must never be adopted, and used without verification. In particular, no changes whatsoever should be made to supplier or customer master data based on information communicated

electronically or by phone unless the information communicated has been expressly confirmed by the relevant business partner in an understandable form.

## Example

***You receive an e-mail from a supplier telling you their bank account details have been changed and that all future payments should be made exclusively to the new account. They then ask you to change the accounts payable master data in question in your system.***

*In this case, your first step should be to contact your relevant contact person at that supplier (by phone, for example, not by e-mail) and ask whether the company sent this e-mail and did in fact change their bank account details. If this turns out not to be the case, you should then contact a managing director of the regional **isoplus** company or of **isoplus** GmbH without delay. Under no circumstances should you make the changes in the accounts payable master data being requested of you.*

## 9. We protect our data and the data of third parties

Employees are obligated to observe the applicable provisions of data protection and privacy law and, in particular, to actively help ensure that personal data are reliably protected against unauthorised access. Personal data must not be collected, processed, or

used except in strict compliance with the then-applicable provisions and as required in order to achieve a specifically defined purpose for the lawful fulfilment of a task. In case of doubt, the data protection officer must be brought in.

### Example

*isoplus participates in an online RFP for a potential customer and inadvertently receives a competitor's offer due to a technical error. You wonder whether you should open the file.*

*Do not open the file or use it for any other purpose. You should return it to the sender and notify the data protection officer.*

## 10. Cyber-risk

All applicable laws and regulations and the rules and principles on data protection and cybersecurity must be observed. Failure to observe cybersecurity and protective measures can have severe consequences such as direct losses of money, losses of data, disclosure of confidential information and business and trade secrets, theft or abuse of personal data, imposition of fines or penalties due to data breaches, and so on.

This means if you have any questions about data protection, you should contact the relevant data protection officer or the executive management.

The threat of cybercrime has become significantly worse recently, especially for medium-sized

companies. In particular, ransomware has become one of the biggest problems in the IT world in the past few years. The scammers freeze a person's computer, often encrypting files and refusing to release them until a ransom is paid. A computer can be infected with ransomware the same way that it can be infected with a virus.

For example, a prepared e-mail attachment can be sent out, requesting that the user open or execute it. Fake websites containing malware can also be displayed. Malware can also infiltrate your computer through data transfer services such as Dropbox.

The potential for harm is huge. An entire company can be brought to a halt if data are encrypted, for example.

The person opening a harmful e-mail will often find an attachment that looks like a PDF file, but is actually an executable .exe file. If that person falls for the trick and double-clicks the attachment, the malware (software containing viruses, worms, etc.) will install itself right away, penetrating into computer systems and causing disruptions or damage there.

It can then “burrow” deeper into the company's systems, causing all of the company's data to be encrypted. A ransom is then demanded for the apparent decryption of the data without solving the problem.

## Example

### ***Ransomware attack***

*You receive an e-mail from an applicant named Lena Kretschmer. The body text of the e-mail is written flawlessly. A photo of the applicant is attached, along with a Zip archive containing her application and CV.*

### *What is the right response?*

*Under no circumstances should you open the attachment. You should also notify the IT department or another employee responsible for IT security and discuss with that person how best to proceed. If you suspect attempted fraud, please contact a managing director of the regional **isoplus** company or of **isoplus GmbH** personally.*

## 11. We handle property and assets with care

All employees are obligated to handle company property responsibly. The company's equipment or objects must not be used for personal purposes or removed from company premises except with express approval from the relevant body.

Our company's assets include tangible assets / property, but that is not all. They also include intangible assets (intellectual property, including software products), information, and our employees' ideas and knowledge. Each employee is responsible for protecting these company assets. The company assets must be used only for permissible business purposes, never for unlawful purposes.

When using the company's operating equipment, supplies, and resources (including but not limited to phone, computer, internet, and other information technology), the company's internal guidelines and other rules must be observed; use thereof for personal purposes is permissible only where the guidelines and rules mentioned allow this.

The statutory provisions and this code of conduct, which must be observed by all employees, are a major factor serving to protect the company's assets and ultimately also prevent claims from being made under liability law.

## 12. We observe standards for occupational, plant and equipment safety, occupational health and environmental protection

Each employee is responsible for protecting people and the environment in their work setting. Strict adherence to all relevant laws and regulations on environmental protection or on plant and equipment safety and occupational health and safety is required. The same applies to the company's internal guidelines and provisions.

Each managing director or other manager is obligated to instruct their employees on living up to this responsibility and to supervise and support them in doing so. In areas where there are no rules on safety, health, or environmental protection and no internal company guidelines, employees must make their own decisions, where applicable in consultation with the executive management of **isoplus** GmbH. Compliance with all laws for the protection of people and the environment is an elementary principle for our company, with legal and ethical elements alike.

This applies to both our products and our methods. Beyond what is required by existing law, **isoplus** is always hard at work on improving processes and methods to further reduce environmental impact and health risks. Should accidents or operational disruptions occur nonetheless, our goal is to take the appropriate action to avert the risk and eliminate the damage or loss as quickly as possible and with the greatest possible degree of targeting. With this in mind, the relevant bodies within the business must be notified without delay and in full.

These bodies must also cause any reports that may be required by law to be made to the authorities without delay and in full.

## 13. We follow export and customs laws

**isoplus** operates in various markets internationally, which means the company is subject to various national and international foreign trade rules.

These agreements and laws govern the import, export, or transfer of goods, technologies, services, capital and payment transactions across certain national boundaries, up to and including outright bans on trade with certain countries (embargoes). Trade restrictions and prohibitions can arise from the particular quality or intended purpose of the goods, the country of origin or use, or the identity of the business partner. Exports of goods that can be used for both civilian and military purposes ("dual-use" goods) are also subject to

approval. Export controls may also apply to exchanges between **isoplus** subsidiaries.

If there is doubt regarding whether individual legal rules apply to the matter at hand or any details of the laws that must be observed are unclear, the employee is obligated to bring the matter to the attention of a managing director of the regional **isoplus** company, a managing director of **isoplus** GmbH, or any third parties specifically commissioned with this, with a full description of all the facts and circumstances, and seek a decision from that person or those persons.

## IV. PROCEDURES AND POINTS OF CONTACT

### 1. Acknowledgement of this code

This code of conduct must be made available to all employees, regardless of their position within the company, and a copy of this revised code must be issued to them upon request as well.

Receipt must be confirmed, including electronically or in writing, where applicable. A copy of these principles of ethics and action must be handed out to all future **isoplus** employees upon signing of the employment agreement. The executive management and supervisors will provide the employees with information on future updates and/or supplements.

All employees are entitled to request a valid copy of this code from the HR department at any time.

**isoplus** is entitled to request from its employees once annually an electronic confirmation – possibly associated with a brief questionnaire – that they have received, read, and understood the applicable principles. The confirmation must be issued by the employee in full and truthfully and transmitted to **isoplus**.

### 2. Monitoring compliance with principles; obligations of managers

“Managers” means the department heads, managing directors of the relevant regional **isoplus** companies, and managing directors of **isoplus** GmbH. Each manager is responsible for ensuring that no violations of statutory provisions or these guidelines that could have been prevented or rendered more difficult through adequate supervision occur within that person’s area of responsibility. Care must be taken to ensure that compliance with the legal and internal provisions within the relevant area of responsibility is monitored appropriately on an ongoing basis.

Managers must serve as role models and make their employees aware that violations of the principle of legality and these guidelines are prohibited and will lead to disciplinary consequences in all cases, regardless of the employee’s position within the company hierarchy.

Managers are required to act as examples to all employees, providing them with information on the rules of these guidelines and being available to them as points of contact.

The executive management of each individual company of the **isoplus** Group must take appropriate steps to ensure and monitor compliance with these principles. This includes setting up and documenting suitable monitoring and preventive measures that serve to prevent and/or identify violations of these principles. The executive management of the regional **isoplus** company is responsible for reporting to the executive management of **isoplus** GmbH on the measures taken at regular intervals – and annually at a minimum – and as prompted by events.

**isoplus** will provide the managing directors with a report template for this shortly.



### 3. Reporting violations

Each employee is responsible for observing the rules of conduct set down in this code. The managers are responsible for ensuring that their employees are familiar with the content of the code and observe the rules and principles of conduct that apply to them; they serve as role models to their employees through their own conduct.

In turn, employees are required to contact their managers if they have any doubts about how to apply the rules outlined in this code.

If any employee becomes aware of a violation of laws or the rules of this code, particularly in cases of corruption or other actions that could bring consequences under criminal or civil law, that employee must notify a managing director of the regional **isoplus** company or of **isoplus** GmbH without delay and without being asked.

Beyond that, it is also possible to contact an external person of trust commissioned by **isoplus** instead of the executive management in case of any doubt or suspicion, or where any circumstances conflicting with these ethical principles arise. Action has been taken to ensure that these contacts can be and remain confidential except where legal provisions dictating otherwise take precedence.

Reports can be made in person or by mail, e-mail, or phone. Third parties (business partners, customers, etc.) can also make these kinds of reports.

### 4. Anonymous tips

**isoplus** also welcomes anonymous tips in order to ensure a credible, effective and transparent control system.

In addition, this is also intended to give whistle-blowers who fear that they may suffer disadvantages as a result of making a report an avenue for reporting violations of this code of conduct.

Reports must be directed to the following:

- **isoplus** GmbH  
Ms. Daniela-Tanja Wrage  
Aisinger Str. 12, 83026 Rosenheim,  
Germany, Tel.: +49 803 1650-100  
[e-mail: hr.rosenheim@isoplus.group](mailto:hr.rosenheim@isoplus.group)
- Dr. Matthias Brockhaus, Attorney at  
Law, Specialised Attorney for Criminal  
Law  
VBB RECHTSANWÄLTE  
Rüttenscheider Str. 62, 45130 Essen, Germany  
Tel.: +49 (0) 800 56 300 56  
[e-mail: compliance@isoplus.group](mailto:compliance@isoplus.group)

The goal of these reporting channels is to enable **isoplus** to respond in a timely fashion to any improper circumstances and resolve them. All incoming reports are treated confidentially and with the necessary care. If there is a well-founded suspicion of a violation, then the Group executive management may bring the matter to the attention of the data protection officer or another relevant body, depending on the circumstances of the case, for further clarification. The information received will be kept confidential. The employee in question need not fear any disadvantage as a result of having made a report if the report was made in good faith and to the best of the employee's knowledge. No employee who makes a report in good faith need fear any disadvantage, even if the report should turn out to be unfounded.

Anonymous tips should contain as much detailed factual information about the violation as possible to allow for the necessary amount of follow-up on these reports in the course of internal investigations.

## 5. Investigations of violations

Whenever information on a suspected violation of laws, rules, regulations, or the principles of this code is received, the relevant bodies are tasked with initiating and carrying out the following measures or commissioning third parties to do so:

- Evaluating the information received with an eye to importance and credibility.
- Initiating and carrying out an internal investigation.
- Preparing a report on the results of the investigation performed, including a recommended response, for the executive management to review whether to take further action and, where appropriate, initiate disciplinary action or notify the relevant authorities.
- Where possible within the scope of safeguarding confidential data, whistle-blowers are informed of the outcome of the proceedings after the investigation is complete.

## 6. Consequences of violations

Violations of these rules can expose employees, their colleagues, and **isoplus** to reputational risks and legal disadvantages.

In serious cases, the authority with jurisdiction can impose a fine or order further sanctions against **isoplus** or individual **isoplus** employees.

Violations that constitute a breach of obligations under an employee's employment contract may also lead to disciplinary measures, up to and including termination of employment by **isoplus** by way of extraordinary termination with immediate effect.

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