

# Code of Conduct of SIBA GmbH

## Notes on application

The Code of Conduct represents a voluntary commitment in which SIBA GmbH strictly pursues and implements the following requirements and communicates them in a dialogue-oriented manner with its employees, partners, customers, suppliers and other interest and stakeholder groups. These guidelines are based on a common understanding of socially responsible corporate governance as laid down in the Code of Conduct. SIBA GmbH assumes responsibility within its scope of action by taking into account the legal, economic, technological, social and ecological effects of its business decisions and actions. In this way, SIBA GmbH contributes to economic and social development along the entire supply chain. In the event of violations of this voluntary commitment, we reserve the right to impose consequences under labor law.

The contents of the Code of Conducts are characterized by ethical values and principles such as integrity, righteousness and respect for human dignity. These values are set out in the principles of the United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the core labor standards of the International Labour Organization (ILO) and the United Nations Guiding Principles on Business and Human Rights. This Code of Conduct defines the basic principles that we actively adhere to and that we also expect from our business partners. The Code of Conduct does not create any rights in favor of third parties.

Our business activities comply with the applicable legal provisions. This applies not only to Germany, but also to other countries in which SIBA GmbH operates. This may result in local laws and regulations being less restrictive. In this case, the entrepreneurial actions are based on the contents of this Code of Conducts. If there is a contradiction between local laws and regulations and the contents of the Code of Conducts, the local law takes precedence. SIBA GmbH endeavors to apply and comply with this Code of Conduct at all times.

## 1. Health and safety

The health of our employees is a valuable asset, which we want to maintain and promote as far as possible through appropriate measures. To this end, SIBA GmbH implements occupational health and safety measures. In the course of this, compliance with applicable laws and orientation towards international standards in occupational health and safety is ensured.

This includes, among other things, the appropriate design of workplaces, taking into account the applicable safety regulations. Workplace-related protective equipment is provided. This is supplemented by preventive measures to ensure occupational safety and to identify and minimize potential hazards and improve health and safety. Furthermore, our employees have access to drinking water and clean sanitary facilities.

## 2. Remuneration and working hours

The remuneration of the employees of SIBA GmbH is based on the applicable laws as well as the binding collective agreements of the trade union. In addition, the national minimum wage law is taken into account. The employees are regularly informed about the contents of the collective agreement and the resulting composition of the remuneration. On this basis, SIBA GmbH undertakes to comply with the applicable laws and labor standards with regard to permissible working hours.

The legal maximum limit of working hours, including any overtime, will not be exceeded. The weekly working time including overtime does not exceed 60 hours, this also applies if individual special regulations exist in exceptional cases. Employees shall have at least one full day off per calendar week.

## 3. Observance of human rights

SIBA GmbH is committed to recognizing and supporting the observance of internationally recognized human rights. This includes human dignity and the associated privacy and personal rights of each individual. In addition, the right to freedom of opinion and expression is protected and granted. No unacceptable treatment of employees will be tolerated. This includes the issues of physical and psychological hardship, sexual and personal harassment and discrimination.

### 3.1 Prohibition of child labor

SIBA GmbH does not tolerate child labor, therefore no persons will be employed who cannot prove the minimum age of 15 years. In countries that fall under the exemption for developing countries according to ILO Convention No. 138, the minimum age can be reduced to 14 years. We do not hire persons for hazardous work who cannot prove a minimum age of 18 years in accordance with ILO Convention No. 182.

### 3.2 Prohibition of forced labor

SIBA GmbH does not tolerate forced labor or modern slavery; other comparable and freedom-robbing measures are also resolutely rejected and prohibited. We are committed to ensuring

that any kind of work is done on a voluntary basis and that the employment relationship can be terminated at any time.

### 3.3 Freedom of association and collective bargaining

SIBA GmbH is committed to respecting the rights of employees to freedom of association and assembly, as well as collective and collective bargaining. This also applies to other countries in which we operate. Where this is not possible, SIBA GmbH will work to ensure that appropriate compromises are worked out.

### 3.4 Promoting Diversity and Diversity, Equal Opportunities

SIBA GmbH promotes diversity and equal opportunities. No form of discrimination is tolerated. It is a matter of course for us to treat all people equally, regardless of gender, age, skin color, ethnic origin, sexual identity and orientation, disability, religious affiliation, ideology or other characteristics.

## 4. Integrity and compliance

With the compliance measures in place, SIBA GmbH ensures that the following topics relating to integrity and compliance are adequately covered.

### 4.1 Corruption

Corruption, bribery and extortion prevent fair competitive conditions and are not tolerated by SIBA GmbH. Benefits that may influence business decisions or lead to other improper advantages are prohibited.

### 4.2 Fair competition

The actions of SIBA GmbH are always in accordance with national and international laws on competition and antitrust. It follows that corresponding agreements are neither practiced nor tolerated. This applies in particular to price agreements, agreements to share markets and customers as well as market and supply agreements.

### 4.3 Prevention of money laundering

SIBA GmbH fulfills its legal obligations to prevent money laundering and does not participate in transactions that serve to conceal criminal or illegally acquired assets. All necessary measures are taken to prevent the smuggling of illegally acquired funds and assets.

#### 4.4 Protection of information and intellectual property

SIBA GmbH protects confidential information and intellectual property. The transfer of technology and know-how is carried out in such a way that intellectual property rights and customer-specific information, trade secrets and information not intended for the public are protected. The confidential information of our business partners is treated according to the respective laws for the protection of trade secrets.

#### 4.5 Data protection and information security

SIBA GmbH complies with the statutory provisions on data protection and processes, stores and protects personal data accordingly. Furthermore, this data is treated confidentially and collected exclusively for the identifiable purpose. To ensure this, technical and organizational measures are taken to guarantee the security of the data and to protect it from unauthorized use.

#### 4.6 Export control

SIBA GmbH undertakes to comply with the legal standards on export control, including the licensing requirements and the export and support prohibitions in the course of the transfer and export of our products.

### 5. Avoidance of conflicts of interest

SIBA GmbH always strives to avoid internal and external conflicts between differentiated aspects of interest, especially against the background of influencing business relationships. If these conflicts cannot be resolved, the conflict that has arisen is disclosed and communicated.

### 6. Environmental and energy management, climate protection

SIBA GmbH acts in compliance with the relevant laws and adheres to international standards. This helps to reduce negative effects, especially on the environment, and to focus on environmental and climate protection. For this purpose, SIBA GmbH has taken appropriate environmental protection measures with the introduction of an operational environmental management system.

Target systems and improvement measures based on them are in place to continuously improve the topics of environment, energy and climate protection. These include the reduction of CO<sub>2</sub> emissions as well as the preservation of water quality and the reduction of water consumption. This is supplemented by ensuring air quality. Another focus is on continuously increasing resource efficiency, especially with regard to minimizing waste and disposing of it properly. We also ensure the responsible handling of hazardous substances.

## 7. Conflict minerals

SIBA GmbH has taken measures to avoid the use of conflict minerals in its products. This helps to avoid human rights violations, corruption and the financing of armed groups.

## 8. Supply chain

SIBA GmbH requires that suppliers recognize the principles of this Code of Conducts and also apply them within the framework of their Code of Conduct. Furthermore, suppliers are encouraged to apply and comply with the contents of the Code of Conduct in their supply chain as well. For this reason, we reserve the right to check our suppliers' compliance with the Code of Conduct in the form of questionnaires, assessments or audits. If the review reveals doubts about compliance with the listed contents, countermeasures will be defined. This may lead to the termination of the cooperation.

## 9. Consumer interests

SIBA GmbH pays attention with its practices, in particular within the areas of sales, marketing, information and data security, to the interests of the consumers in the sense of the consumer-protecting regulations as far as these are concerned. This applies in particular to vulnerable groups (young people and pregnant women).

Lünen, May 28, 2023

(Place, Date)



(Signature)

Michael Schröder

(Name of the authorized signatory)



(Company address and stamp)