Code of Conduct

Acting responsibly, in an ethically correct and lawful manner is just as important to the success of MOESCHTER Group as our innovative force, technical performance, quality standards and customer orientation. The reputation that we have established with a great deal of dedication in relation to our customers, shareholders, business partners and in public can easily be damaged by individual legal violations.

Our common objective is to further strengthen MOESCHTER Group's position in the field of industrial high-performance materials. For that reason all of us are required to behave in a responsible manner and to act in accordance with the law. This Code of Conduct defines the ethical and legal framework within which we act. It sets out the fundamental principles of our conduct within the MOESCHTER Group and in our relations with business partners and the public. It presents the principles of our corporate actions and is an expression of our corporate values.

Acting responsibly means acting lawfully just as much as it means acting ethically. These principles of conduct constitute the binding benchmark for the actions of all staff. Our principles of conduct do not

relieve anyone from their personal responsibility. However, we ask all employees to request advice and help when faced with decisions on ethical or legal issues or if they become aware of forms of conduct in their work environment they consider difficult or concerning. Only transactions that meet this standard are MOESCHTER Group business transactions. The Compliance Office acts as the bridge between law, conscience, and culture.

Our Code of Conduct serves as guidelines for conduct that complies with and exemplifies the corporate culture of the MOESCHTER Group. It is based on safety, integrity, respect, and sustainability. Above all, the binding principles of conduct serve to protect our employees, managers, and the organisations behind them. In everyday business the Code of Conduct is designed to help find the correct and appropriate answers to the ethical and legal questions that arise during strategic considerations and decision-making processes. All members of staff are called upon to apply the principles of conduct every day at the MOESCHTER Group.

Whistleblower protection and reporting system

We are committed to ensuring transparency, integrity, and accountability in all areas of our operations. We do not tolerate violations of legal regulations, internal policies, or our code of conduct.

We encourage all employees, business partners, and third parties to report any potential violations or misconduct without delay. For this purpose, we provide secure and confidential reporting channels. All reports are treated confidentially and carefully reviewed. We ensure that whistleblowers do not suffer any disadvantages or retaliation as a result of making a report. Any form of discrimination or intimidation against whistleblowers will not be tolerated. We consistently follow up on all reports and, where necessary, take appropriate action.

Working with customers, suppliers and business partners

Our business relations with customers, suppliers and business partners are determined by ethical conduct. We conduct our business in a manner that is open, honest, and ethically responsible. Our action is always characterized by fairness, good faith, and integrity. We say what we mean and do what we say. We expect the same from all employees and from everyone we do business with.

No conflicts of interest

We maintain no relations with customers, suppliers or competitors that might influence our decisions on behalf of MOESCHTER Group. Actual or potential conflicts of interest must be avoided.

Our employees avoid conflicts between their private interests and those of the company. We do not allow our decisions to be swayed by private interests or personal relationships. Business relationships are based on objective criteria such as price, quality or the existence of fair cooperation arising from past collaboration. Business relations from which purely personal material or other benefits may be derived shall not influence the signing of a contract or the continuation or termination of a business relationship. MOESCHTER Group welcomes any voluntary work by its employees as long as it is compatible with their obligations towards MOESCHTER Group in accordance with their employment contract.

When expressing a private opinion in public, employees may not create the impression that this represents the position of the Company. If an employee faces an actual or potential conflict of interest, he must promptly notify his line manager and/or the Compliance Office so that the conflict can be jointly resolved.

No dependencies

We take our decisions freely and independently, without allowing the development of dependencies. We do not accept preferential treatment by suppliers, service providers or customers. Material or moral dependencies must not play any part in our dealings with business partners.

We reject any kind of “you scratch my back and I’ll scratch yours” business policy. We only accept invitations from business partners to events or business dinners when these have a demonstrable business purpose. The invitation must be proportionate to this business partner and must not go beyond common hospitality.

Gifts from business partners must be within legal limits and be appropriate in terms of type and extent. Invitations from business partners to events of a predominantly private character are permitted in approved exceptional cases if the principal costs of the event are borne by MOESCHTER Group or by the employee himself.

Fair competition

We are committed to fairness in competition. Only with fair competition the market can develop freely. Every employee of the MOESCHTER Group is obliged to be aware of and to comply with the rules of fair competition.

Wherever MOESCHTER Group operates, the Company adheres to antitrust and trade laws, laws on pricing, competition, and consumer protection. During their business activities with customers, suppliers and competitors, employees of the MOESCHTER Group must at all times act within the limits permitted by law. This means they may neither engage in price fixing, nor come to secret agreements about production, supply, or the sharing of markets. Employees of the MOESCHTER Group may not participate in unfair trading practices.

We do not tolerate illegal agreements with competitors. Even the appearance of improper agreements with other market participants must be avoided. If in doubt, the Compliance Office must be consulted.

No corruption or bribery

We are committed to integrity in our business and social activities. Decisions about business dealings with our business partners are based exclusively on facts that can be objectively evaluated, such as quality, price and performance. They will not be promoted by gifts, donations, bribery, or corruption. The principles of honesty and integrity must be complied with in all business and social activities and at all times.

Relationship management is part of business success. It is conducted neither in legal grey areas nor using inadmissible means. Employees of MOESCHTER Group do not accept bribery directly or indirectly, nor do they make any such offers themselves. Bribery in business transactions and towards public officials is a criminal offence. When dealing with government offices or authorities, no payments or benefits are promised or granted in order to influence the decisions made by public servants or other office holders in favour of MOESCHTER Group.

We do not make any gifts for the purpose of inappropriately influencing our position in the market. We do not accept any gifts intended to influence the awarding of contracts. Gifts or benefits which may influence business decisions are impermissible and must neither be offered, granted, requested, nor accepted. This also applies if they might merely create the appearance of impropriety, and, in particular, to the initiation of contracts and the conclusion of business deals.

As a responsible member of society, the MOESCHTER Group makes donations of money and donations in kind for educational, cultural, social and sports purposes. Donations must always be transparent. The recipient of the donation and the purpose must be known and clear.

Donations to individuals, organizations operating for profit and organizations pursuing a purpose without tax privileges, as well as donations to private accounts and donations that damage the reputation of the MOESCHTER Group are prohibited.

Political donations are precluded; this applies equally to individuals, parties, or other political organizations. The MOESCHTER Group can make contributions in the form of money or in kind to an event organized by a third party. Where the provided services are connected to counter-performance in the form of advertising or customer loyalty measures, this is referred to as sponsorship. Sponsorship requires a written agreement, a serious business purpose, an appropriate ratio between benefit and equivalent value and complete transparency.

The executive management of the MOESCHTER Group makes all decisions about donations and sponsorships that go beyond local and temporary activities or minor donations.

No violation of market limitations

We respect all national and international customs legislation as well as exports, antiterrorism, and embargoes.

All employees are obliged to adhere to the limitations of and bans on export and domestic trading with specific goods, services or technologies. The trade bans and restrictions relating to international embargoes and the international fight against terrorism, which may also affect capital and payment transactions, must be strictly observed. National (German) and European export control provisions determine our actions.

If doubts persist about whether the use or distribution of our products is permissible, a decision must be made by the Compliance Office together with the executive management.

Guaranteeing product safety and product quality

We ensure that the safety and quality of our products are guaranteed at all times. Every employee contributes through their actions to maintaining the trust of our customers. The

safety of products and/or processes is our number one priority. We select our suppliers according to the safety of their products and compliance with quality standards.

We have developed professional product safety guidelines and programs that are based on solid scientific principles, practical operating procedures, the latest technologies, employee training and customer information.

The products we sell not only meet statutory requirements and industrial standards/guidelines but usually exceed them. Every employee is responsible for product safety. Our aim is to meet the expectations of our customers at all times.

Material Compliance

We are committed to complying with all applicable legal and regulatory requirements relating to materials, substances, and chemical components throughout the entire value chain. This includes, in particular, regulations such as REACH, RoHS, as well as requirements concerning conflict minerals and extended conflict minerals (e.g. tin, tantalum, tungsten, gold, cobalt, mica).

We ensure that all materials we use, process, and supply comply with legal and customer-specific requirements. This applies to all phases of the product lifecycle – from development and procurement to production and delivery.

Our suppliers are required to provide all necessary information and documentation completely, accurately, and in a timely manner, and to implement appropriate processes to ensure compliance with material-related requirements. We expect transparency and traceability within the supply chain and require our business partners to fulfill corresponding due diligence obligations.

The responsible handling of materials is a key component of product safety, environmental compatibility, and sustainable business practices for us.

Protection of company assets and resources

We are committed to protecting the tangible and intangible assets of the MOESCHTER Group from loss, theft, and misuse. Our company's success is based on the creativity of our employees as well as our expertise, technologies, and brands.

We respect the intellectual property of both the company and third parties alike. Trade secrets, inventions, patents, and other forms of know-how must be treated confidentially and must not be used or disclosed without authorization.

All employees are required to use the resources and facilities entrusted to them with care and responsibility. This includes, in particular, production equipment, work tools, IT systems, communication devices, and other operational facilities. Company property may only be used for business purposes. Private use is permitted only within the framework of applicable internal regulations and must be limited to an appropriate extent.

Any misuse or unauthorized use of company assets is prohibited.

Confidentiality, Information Security and Data Protection

We consistently protect confidential information and trade secrets against unauthorized access, disclosure, and misuse.

Confidential information includes, in particular, business-related data, documents, and knowledge, such as information on products, research and development, business and marketing strategies, customer relationships, personnel matters, as well as internal processes and policies.

We ensure that such information is used exclusively within the scope of the respective duties and only for legitimate purposes. Disclosure to third parties is permitted only on a legal basis or with appropriate authorization. All employees are required to adequately protect data and information systems and to prevent unauthorized access. IT security, data security, and data protection are of high importance to us.

Use of artificial intelligence

We use artificial intelligence (AI) responsibly, securely, and in compliance with applicable laws and internal policies. The use of AI supports our business processes, enhances efficiency and quality, and fosters innovation.

We ensure that the use of AI systems is transparent, traceable, and controllable. AI applications may only be used within approved and designated systems. The processing of personal, confidential, or business-critical data in non-approved systems is prohibited.

Responsibility for decisions always remains with humans. AI-generated content and results must be critically reviewed by qualified employees before use. In particular, for decisions relevant to safety, quality, legal, or economic matters, AI outputs must not be adopted without verification. Risks such as inaccurate or biased results are actively considered and minimized through appropriate measures.

We expect our suppliers and business partners to adhere to the same standards when using artificial intelligence and processing data. This includes compliance with all applicable legal requirements, including the provisions of the EU AI Act as well as relevant data protection and information security regulations.

All employees are required to use AI systems exclusively in accordance with the applicable guidelines and to report any violations or irregularities without delay.

Reliable communication

Transparent, prompt, and reliable internal as well as external communication is an important part of our corporate culture. The misinformation of employees and colleagues, the public, the market and our customers is not acceptable to us.

Customers should receive access to the information needed to make a sensible business decision in a suitable manner. This may be by means of general written product information or through sales representatives, for example. MOESCHTER GROUP takes customer complaints very seriously and processes them promptly and fairly.

All information that is provided to the public is truthful. We aspire to faultless quality. Improper, ambiguous, incomplete, or ill-considered statements may be misinterpreted, misused, or taken out of context, thereby causing us considerable damage. For this reason, communication via email and new media must also be conducted correctly.

As a matter of principle, authorized members of staff may only provide information to the public. Anybody who appears in public as a representative of MOESCHTER GROUP without authorization acts as a private individual.

The Compliance Office must be consulted immediately in the case of enquiries by investigating authorities.

Transparent accounting

Important business processes are appropriately documented in the accounts. The systems deployed ensure that accounting information concerning business transactions is completely and correctly recorded. Keeping records and files that are complete, clear and understandable is therefore a matter of course for us. Records and files must be kept in such a way that auditors and financial authorities are able to follow the system used and the contents at any time. Our processes are transparent and structured such that they

can always be continued by other employees. Legal or internal obligations to retain records must be met. Documents which relate to procedures of authorities or courts of law may not be destroyed. Any documentation must be formally correct and be consistent in terms of content so that it may also be shown to third parties when required.

Conduct in the workplace

The behavior of each employee forms the public perception of the MOESCHTER Group. Therefore, we demand appropriate and respectful behavior towards colleagues, employees of suppliers and customers as well as other business partners and we do not tolerate discrimination or harassment of any kind. We treat our counterparts with respect and politeness; all forms of violence or threats have no place with us.

Equality

We undertake to treat one another with respect. Our employees are the foundation of MOESCHTER Group's success. To ensure that their strengths can fully develop, we create a work environment which encourages appreciation and promotes integrity.

We tolerate neither discrimination nor harassment. Performance and conduct in the spirit of teamwork are important to us, irrespective of age, origin, gender, or ethnic group. We judge the result of an individual’s work objectively, regardless of political commitment, religion, physical constitution, or sexual identity. For this reason, we do not tolerate defamation, intimidation, threats or assigning blame to others. Fairness, respect, team spirit, and forthrightness define our cooperation with line managers, colleagues, and other employees. These principles also apply to our conduct towards external partners. We respect and promote employee rights and pursue a relationship with employees in a spirit of partnership aimed at finding solutions.

We specifically promote cooperation between different divisions and countries. The decisive criteria for selecting and promoting our employees are performance, the ability to develop and the personal qualifications of each individual. We are committed to a culture of learning where objective feedback is desired and appreciated by all involved but where personal attacks are rejected.

No drugs and alcohol at work

We behave professionally and appropriately at all times. Our work requires clear thinking and often the ability to react quickly; the safety of fellow employees and consumers depends on this. Alcohol, drugs and taking excessive amounts of medication limit the performance of an employee. We follow strict workplace guidelines for smokers and for alcohol and drugs use.

Health and safety

We encourage safety, health-conscious conduct to protect the lives and health of its employees, to safeguard its assets, to guarantee business continuity and to build public trust. All companies in the MOESCHTER Group undertake actions to provide a safe and productive work environment for their staff. Safety is particularly important in production areas, which therefore have their own safety regulations. Safety rules have been conceived for each workplace, and these must be followed. The companies in the MOESCHTER Group comply with all valid laws concerning health and safety; frequently they satisfy even more stringent criteria than those prescribed by law.

Human rights and labor conditions

We respect the principles of the Universal Declaration of Human Rights. We strongly condemn forced labor, child labor and all practices in which people are exploited or exposed to dangerous conditions.

We comply strictly with laws regulating the minimum age for employment and other employment conditions. The minimum age for employment at the MOESCHTER Group corresponds to the Convention of the International Labor Organization and/or the age prescribed under local law if this is greater. We respect the rights of our employees to join trade unions. We will neither favor nor discriminate against employees due to their membership. We comply with applicable working time regulations worldwide. The same applies to appropriate remuneration in accordance with the applicable remuneration and remuneration provisions. In the case of cross-border deployment, we comply with all applicable provisions and observe legal minimum wages.

Environmentally friendly business practices

We are committed to sustainable entrepreneurship. We comply with laws and regulations governing environmental protection. We are committed to improving our environmental performance by supporting the transfer of expertise, best practice and technology. We reduce the environmental impact of our business activities. We achieve this objective through the economical use of energy and water resources, careful use of consumables in everyday working life, the monitoring of air pollution, limiting the use of packaging and by generating the minimum amount of waste. Handling of chemicals is avoided where possible. If this is not possible, an attempt is made to replace it with less harmful substances with a substitution process.

Responsibility in the supply chain and social engagement

In addition to the parties in our supply chain, the focus of our social responsibilities is on all aspects affected by our business activities. Through interaction with the various parties (suppliers, customers, consumers, employees, and the community) we ensure that the social activities of the MOESCHTER Group effectively support improvements (under consideration of local conditions) and are beneficial to both the enterprise and to the community. We compile data on environmental impact and performance, determine monitoring principles and regularly check the progress made. We expect our suppliers to systematically improve the social, environmental, and ethical quality of their products and production, and support them in these endeavors.