

Code of Conduct
of the
EMKA Group
for Business Partners
Version 3, dated 22/07/2025.

Preamble

As a family-owned company with a long tradition dating back to 1932, we are guided by the values and principles of honorable business conduct. Trusting cooperation with our customers and partners, consistently high innovative strength, and long-term thinking and action in all our endeavors have made us a leading and recognized system supplier of fittings in a wide range of markets and countries worldwide. Our goal is to maintain this position in the long term and sustainably.

We, the EMKA Group ("EMKA"), are committed to our social responsibility in open and fair global trade and to complying with ethical and legal standards. As an internationally active company, we are committed to operating in a socially, economically, and ecologically balanced and sustainable manner and recognize the standards defined in this Code of Conduct as binding for us. In doing so, we fulfill our responsibility toward our business partners, our employees, our shareholders, the state, and society.

Our business partners play an important role in achieving these goals. We therefore consider a common understanding of ethical values and sustainable action to be an essential basis for such relationships. Close cooperation with our customers, suppliers, and service providers based on mutual trust is a top priority for us and includes a common understanding of ethical and sustainable conduct. We therefore expect our business partners to also take responsibility and comply with the standards defined in this Code of Conduct for business relationships with the EMKA Group.

This Code of Conduct applies to EMKA's customers, suppliers, and service providers with whom we have a direct business relationship (hereinafter referred to as "business partners"). It defines the principles and requirements regarding our responsibility toward people and the environment and is an integral part of all contractual agreements with Business Partners, unless expressly stated otherwise.


Jan Rehnig


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Code of Conduct

I. General Rules of Conduct

1. Compliance with Laws, Recognized Standards, and Guidelines

1.1.

EMKA strictly observes the principle of legality and applies it to all activities of the Group and expects the same from its Business Partners. We expect our Business Partners to comply with the applicable national laws, regulations, and ordinances and to observe the relevant internationally recognized standards, guidelines, and principles, in particular the principles of the UN Global Compact, UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the conventions of the United Nations (UN) and the core labor standards of the International Labor Organization (ILO), "Declaration on Fundamental Principles and Rights at Work" (Geneva, 06/98) of the International Labor Organization (ILO). Compliance with this Code of Conduct and the above standards must not be circumvented by ancillary agreements, such as contractual agreements or comparable measures. Circumvention, e.g., through ancillary agreements or delegation to third parties, is also prohibited.

1.2.

Regardless of any legal obligation, our Business Partners undertake to observe the principles of the German Supply Chain Due Diligence Act (LkSG).

1.3.

Business documents, records, or reports, such as business or financial reports, audit reports, and all other business documents, must be accurate, complete, and truthful.

2. Prevention of Corruption and Conflicts of Interest

2.1.

The highest level of integrity is expected in all business activities and relationships. Business partners are responsible for complying with international and local anti-corruption and bribery laws.

2.2.

Business partners must reject and prevent any form of corruption, including "facility payments", in the course of their business activities. They must ensure that their employees, subcontractors, or representatives do not grant, offer, or accept bribes, kickbacks, or other improper payments or benefits. This also applies to any type of criminal offense, such as fraud, embezzlement, or crimes against competition.

2.3.

We expect our Business Partners to comply with the legal provisions on money laundering prevention and not to use illegal financial resources. Any suspicions that indicate money laundering must be reported immediately.

2.4.

EMKA does not tolerate conflicts of interest, such as personal gain from positions or activities. We expect the same from our Business Partners. Suspicious cases related to business activities can be reported to the central email address set up for this purpose: coc@EMKA.de

3. Donations and Sponsorship

EMKA sees itself as a responsible member of society. We are therefore committed to social issues in various ways, e.g. through donations and other forms of social engagement in the fields of education, science, art, culture, sports, and social affairs. Sponsorship and donations must be made in accordance with applicable laws and the above rules for the prevention of corruption and conflicts of interest.

4. Antitrust and Competition Law

Business partners shall comply with all applicable national and international antitrust laws and laws against unfair competition. Price or condition agreements with competitors are therefore prohibited, as are other agreements that restrict competition, including, in particular, agreements with competitors for the purpose of dividing markets or customers.

5. Export Control and Trade Restrictions

Applicable trade regulations and restrictions as well as licensing requirements must always be observed. This applies in particular to regulations on combating terrorism, compliance with embargoes, and prohibitions and licensing requirements relating to the movement of goods, the use of technologies, and the procurement of services.

The current customs regulations must be observed for both the export and import of goods.

6. Product Responsibility and Quality

All products and services must meet the contractually agreed quality and safety criteria upon delivery and be safe for their intended use. To ensure the health and safety of end customers, the relevant national and international regulations on product responsibility (e.g., product liability, take-back obligations, product labeling, warranty provisions) must be observed by the business partner and coordinated with EMKA.

7. Environmental and Climate Protection

7.1.

The aim is to reduce environmental impact through the careful use of all resources (energy, raw materials, etc.), as well as to reduce emissions and energy consumption and increase energy efficiency.

7.2.

Measures must be taken to ensure responsible treatment of the environment. We expect our Business Partners to observe environmental and climate protection in accordance with applicable international standards and legal requirements and to minimize the environmental impact of processes and products. This means using resources (energy, water, raw materials, consumables, and operating supplies) efficiently wherever possible, using environmentally friendly materials, avoiding or reducing emissions and waste or recycling them, designing logistics processes to be environmentally friendly, and generally working toward the development and dissemination of environmentally friendly technologies.

Chemicals and other materials that pose a risk to the environment must be handled responsibly and safely during processing, storage, transport, and disposal. Impacts on the environment and the health of employees shall be avoided or kept to a minimum in all activities.

7.3.

To this end, appropriate and traceable measures must be taken and systems (based on ISO 14001, ISO 50001 or comparable systems) must be operated in order to continuously improve environmental and climate protection. Employees of Business Partners should be motivated, informed, and trained in accordance with their responsibilities in environmental protection. With regard to the environmental requirements for deliveries and services, the general terms and conditions of purchase apply.

7.4.

Business partners are obliged to notify us immediately in writing of any environmental risks and to disclose to EMKA the results of any investigations required by law or authorities. They must respond immediately to all relevant inquiries and comply with all regulations/restrictions communicated by EMKA regarding the use of hazardous substances. Active engagement with the issue of environmental protection is a prerequisite. The aim is to install an environmental protection management system at our Business Partners.

8. Waiver of Minerals from Conflict and Risk Areas

8.1.

Business partners guarantee that no conflict minerals, such as tin, tantalum, tungsten, gold, and their derivatives, are used from conflict and risk areas. Conflict minerals are, in accordance with the Dodd Frank Act Section 1502, minerals whose proceeds directly or indirectly financially support non-state armed groups.

8.2.

We expect our Business Partners to provide evidence that they source or process DRC conflict-free raw materials.

8.3.

Upon request by EMKA, Business Partners shall immediately provide an overview of the measures they have taken to ensure that their products are free of conflict minerals. To this end, they shall use the standardized reporting format of the Conflict-Free Sourcing Initiative (CFS), the Conflict Minerals Reporting Template (CMRT).

9. Handling of Prohibited Substances

Substances that are subject to legal restrictions or bans may only be present in the delivered parts, materials, or products contained therein in accordance with these regulations (e.g., Chemicals Prohibition Ordinance, REACH Regulation (EC) No. 1907/2006, as amended).

10. Human Rights

Business partners are obliged to observe and respect internationally recognized human rights in accordance with the United Nations Declaration of Human Rights. It must be ensured that they are not complicit in human rights violations. No form of human trafficking or slavery will be tolerated.

11. Prohibition of Child Labor

11.1.

Any exploitation of children and young people will not be tolerated. Child labor as defined by the ILO conventions and national regulations is prohibited. Business partners must always comply with the minimum age of employees as defined by the ILO convention for admission to employment and the prohibition of child labor.

11.2.

Children and young people must not be exposed to dangerous, unsafe, or unhealthy situations.

12. Occupational Safety and Health Protection

12.1.

The physical safety of employees and visitors is a top priority. National standards for occupational health and safety must be observed.

12.2.

In addition, appropriate measures must be taken by Business Partners to ensure a hygienic and safe workplace and to protect health and safety.

12.3.

Business partners shall also take appropriate measures and introduce or further develop systems to identify and prevent potential health hazards caused by accidents, injuries, and work-related illnesses among their employees. Where possible, the business partner shall use the best available technology.

13. Working Hours

Working hours must comply with the relevant ILO conventions and, as a minimum, with the applicable national laws and regulations.

14. Remuneration and Social Benefits

Business partners shall ensure that the wages paid to employees, including social benefits, are at least equal to the statutory minimum wage or the minimum wage prescribed for the industry.

15. Freedom of Association and Right to Collective Bargaining

Business partners shall respect the fundamental right to freedom of association and the right to collective bargaining within the framework of national laws and shall ensure that this is not impaired. In the event that domestic standards restrict the right of association and the right to collective bargaining, Business Partners should work to ensure that the free and independent association of employees for the purpose of conducting negotiations is enabled and permitted.

16. Prohibition of Forced Labor

Business partners shall refrain from all forms of forced and compulsory labor, as well as involuntary prison labor that violates human rights.

17. Disciplinary Measures

We are committed to treating all employees with dignity and respect. Sanctions, fines, other penalties, or disciplinary measures may only be imposed in accordance with applicable national and international standards and internationally recognized human rights. Arbitrary sanctions, fines, other penalties, or disciplinary measures are prohibited. Business partners shall ensure that no employee is subjected to verbal, psychological, sexual, and/or physical violence, coercion, or harassment.

18. Equal Opportunities

Business partners shall refrain from any form of discrimination based on:

- ethnic origin
- national or social origin
- skin color
- gender
- age
- religion and worldview
- political activity
- Trade union membership
- Disability
- sexual orientation
- or other personal characteristics.

The relevant legal provisions apply.

19. Information Security, Data Protection, and Copyright

19.1.

Information, whether physical or digital, is a particularly important asset for us. We therefore protect sensitive information within our group of companies in particular in order to ensure its integrity, availability, and confidentiality. Our Business Partners respect EMKA's know-how, patents, trade and business secrets, as well as all other information provided by us. They shall not disclose this information to third parties without our prior express written consent or in any other impermissible manner. In any case, disclosure is only permitted for contractual purposes.

19.2.

In any case, Business Partners undertake to comply with the Confidentiality Policy (EU) 2016/943 and to implement a minimum standard of protective measures for EMKA's operational and transferred know-how.

19.3.

In addition, our Business Partners shall strictly observe all applicable laws for the protection of personal data of employees, customers, suppliers, and other affected parties and shall apply the requirements of the GDPR accordingly.

19.4.

Business partners based outside the EU undertake to comply with the principles of the General Data Protection Regulation (GDPR) and the Confidentiality Directive (EU) 2016/943, as applicable.

19.5.

Third-party rights shall be protected accordingly.

II. Final Provisions

1. Implementation

We expect our Business Partners to comply with the above principles. EMKA recommends enabling continuous improvement with the help of a suitable system (definition and documentation of responsibilities, procedures, objectives, and measures). We expect our Business Partners to work toward consistent dissemination of these standards throughout the supply chain. Against this background, our Business Partners undertake to establish an appropriate compliance system that is suitable for effectively implementing and monitoring the standards set out in this Code.

Our Business Partners undertake in particular to take appropriate measures to ensure that their direct and indirect suppliers and subcontractors also comply with the standards defined in this Code of Conduct. This includes in particular:

- Regularly reviewing their supply chain through appropriate due diligence measures, e.g., questionnaires, self-disclosures, audits, or comparable procedures.

- immediate notification to EMKA in the event of indications of serious risks or violations of human rights, environmental, labor, or safety standards within the supply chain,
- transparent disclosure of subcontractors used at EMKA's request, insofar as they are involved in the performance of the contract,
- the contractual transfer of the requirements set out in this Code of Conduct to subcontractors and upstream suppliers, as well as the obligation to comply with and cooperate in any audits carried out by EMKA or independent third parties.

We expect our Business Partners to carry out a risk-based assessment of their supply chain and to establish appropriate processes for ongoing monitoring and improvement.

2. Information and Communication

This Code of Conduct can be viewed and printed from the Internet at <https://www.emka.com>. It should be made available to the relevant employees by the business Partners.

3. Monitoring

We reserve the right to verify compliance with the above requirements either by EMKA itself or by independent third parties.

4. Sanctions and Remedial Measures

4.1.

It is the responsibility of the business partner to ensure that they and their subcontractors also act in accordance with these regulations.

4.2.

Any material breach of the aforementioned obligations shall be considered by EMKA as a breach of contract by the business partner. Where possible, we shall give the business partner the opportunity to take appropriate remedial action.

4.3.

EMKA reserves the right to terminate all legal transactions with the Business Partners by way of extraordinary termination in the event of a breach. It is at our discretion to waive such consequences and take alternative measures instead if countermeasures are immediately identified and demonstrated. In addition to the right to extraordinary termination, EMKA reserves the right to reject orders, exclude Business Partners from future awards, or take other appropriate measures.

5. Handling of Queries and Information

Unethical behavior and violations of the law or company regulations can result in significant economic damage and criminal and administrative penalties for EMKA as a company and for our employees. We therefore work together to prevent violations or at least identify them in good time in order to minimize risks and avert damage.

Please do not hesitate to report any violations of the rules or if you have reasonable grounds to suspect that a violation may have occurred.

The EMKA Compliance Manager is the first neutral and responsible point of contact for any reports. You can also report possible violations anonymously at any time via our whistleblower system, which can be accessed at <https://coc.emka.de/>. Anonymous reports should be detailed enough to allow for targeted follow-up. Your report will be treated confidentially.

We would like to point out that in individual cases and/or if there is a legal obligation to do so, information that is generally to be treated as confidential may have to be passed on to third parties (e.g., to initiate preliminary investigations).

EMKA undertakes to protect whistleblowers who report a violation of the rules in good faith from discrimination and reprisals.

General note: All references to persons in the masculine or feminine form apply equally to all genders.

We hereby confirm:

We have received the EMKA Group's Code of Conduct and hereby undertake, in addition to our obligations under the contractual obligations with EMKA and/or the companies belonging to the EMKA Group, to comply with the principles and requirements of this Code of Conduct and to implement them in the supply chain.

We also agree that this declaration is subject to the laws of the Federal Republic of Germany (or the laws of the country for which it is relevant), excluding the UN Convention on Contracts for the International Sale of Goods.

Place, date

Signature

Name and position

Company stamp