



Code of Conduct (CoC) of the Vogelsang Group



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Foreword

As an international company, Vogelsang GmbH & Co. KG is aware of its responsibility within the value chain. By complying with the Code of Conduct (CoC), the company's success is to be achieved in harmony with legislation, people and the environment.

The Code of Conduct is based on the fundamental understanding of socially responsible corporate management. These basic rules apply equally to all of us: Executive Board, managers and employees. In addition, this CoC also sets out our expectations of our business partners. Care is taken to ensure that no disadvantages arise from compliance with these guidelines, neither for employees nor for business partners.

The management and executives are aware of their role model function, which is why their actions are measured against the CoC in particular. They are also responsible for ensuring that their employees are aware of the content and comply with the conditions. The Executive Board and managers are the contact persons for these issues and take measures to prevent breaches of the rules.

Our actions are in accordance with legal regulations. We are guided by ethical values and principles, in particular integrity and honesty as well as respect for human dignity, as set out in the principles of the United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the core labour standards of the International Labour Organization (ILO) and the United Nations Guiding Principles on Business and Human Rights.

For data protection reasons, no information can be provided on the type, scope and timing of corrective measures.



I. Human rights and working conditions

Vogelsang expects:

To respect the personal dignity, privacy and personal rights of every individual, not to employ or force anyone to work against their will, and to avoid behaviour, including gestures, innuendo or touching, that is in any way sexual, violent, threatening, abusive or exploitative.

a) Freedom of Association and Collective Bargaining

The right of employees to freedom of association, organizational freedom, and collective and wage negotiations is accepted and respected, as long as this is legally permissible and possible in the respective country in which the company operates. If this is not permissible, appropriate compromises will be made for the employees.

Without any threats, intimidation, or discrimination, employees are free to choose whether or not to belong to a union and/or workers' representation. Additionally, any employment conditions, such as informal or short-term contracts, should not be an obstacle to union organization.

b) Prohibition of Forced Labor

Prison labor and any form of forced labor must be prevented, and all types of work must be carried out voluntarily. All employees must be granted the freedom to resign from their job with a reasonable notice period.

c) Prohibition of Child Labor and Protection of Young Workers

Child labor is not tolerated. To contribute to the fight against the abusive exploitation of child and adolescent labor, no employees under the age of 15 may be employed. Proof of age is required. In countries that fall under the exception for developing countries according to ILO Convention No. 138, the minimum age can be reduced to 14 years.

Additionally, children and young workers must be protected from economic exploitation, from performing tasks that interfere with their education, and from work that may harm their health, or physical, mental, intellectual, moral, or social development. No employees under the age of 18 are to be employed for hazardous work, in accordance with ILO Convention No. 182.

d) Promotion of Diversity, Inclusion, and Equal Opportunities

Equal treatment of all employees with regard to social or ethnic origin/affiliation, skin color, religion, gender, sexual orientation, age, physical abilities, health status, political views, nationality, union membership, marital status, or other personal characteristics must be ensured, and all applicable laws to prevent workplace discrimination must be followed. Diversity and equal opportunities are actively promoted within the company.

e) Compensation and Working Hours

All employees receive fair wages and all legally required social benefits. Compensation is in accordance with applicable laws and, where applicable, binding collective agreements, and is supplemented by the relevant national minimum wage laws. Payments are made to employees on time. Employees must be clearly and transparently informed about the basis and legal framework of their pay. Transparency in wage and salary statements must be ensured. Deductions from wages as disciplinary measures are strictly prohibited. This applies to all employees.

Employment conditions, including pay, working hours, breaks, vacation days, leave, and public holidays, are subject to applicable laws, regulations, and mandatory industry standards in the respective country where the business operates. Compliance with international labor standards concerning maximum allowable working hours must be adhered to, ensuring the following:

- The weekly working hours, including overtime, do not exceed 60 hours, even in exceptional cases, where no specific regulations exist;
- Employees have at least one full day off per calendar week.

f) Fair Treatment

Employees must be protected from gross or inhuman treatment in the workplace. This includes, for example, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, and verbal abuse of employees. Such treatment must also not be threatened.

II. Health and Safety

The health of employees must be protected by implementing appropriate health and safety measures. Adherence to international standards is essential in this regard.

a) Occupational Safety

Work-related illnesses, personal injuries, and accidents must be avoided wherever possible. Ensuring occupational safety requires, in addition to the use of technically safe equipment, exemplary safe behavior from both management and employees.

The highest goal is the prevention of fatal and severe accidents. Hazardous work and activities involving dangerous substances may only be carried out after legally required inspections, risk assessments, and training measures have been implemented. Preventive controls, emergency procedures, and an accident reporting system must be established, with continuous improvement as a goal. Appropriate workplace design, adherence to safety regulations, and the provision of suitable personal protective equipment must be ensured.

b) Health

Healthy and motivated employees contribute to the success and performance of the company. Therefore, measures for occupational health protection must be continuously im-



proved to increase health rates, minimize disruptions to business operations, and consistently improve employee job satisfaction and motivation. Additionally, access to sufficient drinking water and clean sanitation facilities must be provided.

III. Environment, Energy, and Climate Protection

This includes the areas of soil, water, air, climate, biodiversity, and the interactions between these areas. Environmental protection involves, in particular, complying with all applicable regulations, ensuring environmentally friendly development and production of products, as well as their transportation, use, and disposal. It also includes conserving resources through the use of energy-efficient, environmentally friendly, and circular technologies and materials, avoiding (especially) hazardous substances, reducing waste volumes and emissions into air, soil, and water, and minimizing environmental risks.

All negative impacts on the environment and climate resulting from business processes and operations should be kept to a minimum, with continuous improvement being pursued in the sense of holistic sustainability.

IV. Business Integrity and Compliance

a) Compliance with Legal Regulations

The applicable laws, rules, and regulations of the countries in which business activities are conducted must be adhered to.

b) Anti-Corruption

Corruption, bribery, extortion, or embezzlement in any form are unacceptable and will neither be practiced nor tolerated.

No advantages or means should be offered or accepted to gain unfair or unauthorized benefits. Unauthorized benefits may include, for example, cash payments, gifts, recreational trips, or services. In principle, the granting of gifts or benefits is only acceptable within a framework that is customary and appropriate. This is the case when the gifts align with social and business practices.

c) Avoidance of Conflicts of Interest

Conflicts of interest that could undermine one's own credibility, that of a third party, or the trust of external parties must be excluded. Illegitimate business relationships should be avoided. If such conflicts cannot be avoided, they must be disclosed.

d) Free and Fair Competition

Compliance with antitrust and competition laws is mandatory to ensure free competition. Therefore, no business actions may be carried out that could be considered as distorting or restricting competition. Such actions may include, for example, price-fixing or bid-rigging



between multiple companies, leading to inflated prices for the end customer, or the division of purchasing or sales markets and collusion on offers.

e) Anti-Money Laundering

Money laundering activities are strictly prohibited. No involvement will be had in transactions intended to obscure or integrate criminal or illegally acquired assets. All applicable laws and regulations to combat money laundering must be adhered to, and complete financial records must be maintained. In case of suspicion of money laundering activities, appropriate measures and a review by the responsible financial or legal department must follow.

f) Protection of Information and Company Assets

Physical company assets must be handled properly and with care. They must be protected from loss, theft, or misuse. Physical company resources are to be used solely for business purposes and not for personal use.

In addition to intellectual property, confidential company information, such as trade secrets, non-public information, business documents, and customer information, must be protected. Data and information security, as well as respect for intellectual property rights, will be ensured by preventing abuse, theft, fraud, or unauthorized disclosure.

g) Data Protection

Personal data must be protected, and without legal authorization or the consent of the individual concerned, personal data may not be collected, processed, or stored. Personal data will only be processed when appropriate technical and organizational measures have been taken to prevent loss, alteration, or unauthorized use or disclosure. Legal regulations on data protection, such as the General Data Protection Regulation (GDPR), must be complied with.

V. Obligations

a) Communication

Honest and transparent communication regarding the requirements of this Code of Conduct (CoC) and its implementation to stakeholders is essential.

b) Reporting Violations

We offer our employees a secure mechanism for confidentially reporting possible violations of the principles of this CoC.

On the one hand, we have set up an internal reporting office in accordance with the Whistleblower Protection Act, which enables employees to report incidents anonymously. On the other hand, this reporting office is supplemented by our works council and anonymous mailboxes, which offer additional security and confidentiality.



c) Actions in Case of Violations

Upon becoming aware of violations of these standards, appropriate steps will be actively taken. Depending on the severity of the violation, this may involve requesting corrective actions or a review of the business relationship in general.



Employee confirmation of the Vogelsang Group Code of Conduct (CoC)

Version dated 10.2025

I, the undersigned, hereby confirm that:

- I have received, read and accepted the above-mentioned CoC,
- I respect human rights and working conditions, do not discriminate against anyone and treat my colleagues, partners and customers with respect,
- I pay attention to health, safety and environmental protection and use resources responsibly,
- I comply with all relevant laws, regulations and internal guidelines of the Vogelsang Group, in particular those relating to the prohibition of corruption, data protection, information protection and fair competition,
- and I report any suspected violations or concerns regarding the above-mentioned CoC to the designated reporting office.

Through my actions, I contribute to ensuring that Vogelsang remains a responsible, fair and safe working environment.

Name of the person signing

personnel number

Date and location

signature