

IKA Group Company Policy and Code of Conduct



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Preamble

This Code of Conduct is intended to be the basis and standard for all business activities of IKA Group and applies to all Employees of IKA Group and our business partners and reflects our corporate policy.

As an international company, we are active in numerous countries. Our Employees and business partners make up an essential part of our corporate success. This allows us to guarantee quality, reliability and a high standard.

It is important to us that we only work with business partners who adhere to the same principles as we do, in order to be able to ensure a complete guarantee of ethics, morals and legal provisions.

This Code of Conduct sets out clear standards and principles on ethics and morals in business and applies to all our Employees, regardless of where they work. Likewise, we expect all of our business partners to adhere to the principles of ethics and morals.

As a Company, we have a responsibility to respect human rights and protect the environment. Therefore, we have an influence on people's lives and the environment through our business activities and relationships and consequently bear the risk that our activities have a negative impact on human rights and the environment. This also applies along the value chain. Hence it is important to us that IKA Group complies with all human rights and environmental regulations, as well as our business partners.

Sustainability is also an important part in IKA Group and has the highest priority. We see sustainability as a crucial future factor along the entire supply chain and align our business processes accordingly.

By acting according to the rules of the Code of Conduct, we ensure that we are a company that our Employees are proud of and that our customers, business partners and other stakeholders respect.

Thank you for your commitment
the Management

FAQs and examples are provided in individual chapters (questions and answers as well as concrete practical examples) to illustrate how we implement our obligations in our daily actions.

For all designations that refer to people, the wording chosen means all genders, even if only one form is given for reasons of easier readability.

1. Responsible and Lawful Conduct

Our Company is based on compliance with all international laws, the respective national laws and legal systems of the countries in which we operate. All our Employees comply with the legal provisions and regulations and act according to them. Violations of laws must be avoided at all costs. In addition, our Employees must observe the applicable internal guidelines.

The image of our Company is essentially determined by our actions and our appearance towards our customers and other business partners.

Impermissible or inappropriate behaviour by even a single Employee can cause considerable damage to the Company and must be avoided at all costs.

That is why every one of our Employees should maintain and strengthen the good reputation of the Company when carrying out their work.

Any Employee who commits a violation will face disciplinary action, regardless of the sanctions provided by law. There are also internal guidelines on specific subject areas (e.g. antitrust law, anti-corruption, data protection, export controls, etc.) that must be followed by all Employees of IKA Group.

Making a profit should never be used as a justification for not complying with the law or internal policies. We stand for partnership, sustainability, quality, respect, reliability, modernity, innovative spirit and solidarity.

We expect the same behaviour from our direct and indirect suppliers, customers and business partners. In addition to this general Code of Conduct, all suppliers must also adhere to the IKA Supplier Code of Conduct.

To support and clarify inconsistencies, IKA Group sets up a whistleblower mechanism at least in accordance with the respective local legal requirements.

FAQ:

How should I behave if I suspect a violation of this Code of Conduct?

Answer:

Any suspected violations of this Code of Conduct must be reported to your supervisor, the Management, HR, the Legal Counsel, or via the whistleblower system. Violations of the Code of Conduct may result in, among other things, employment law, civil and/or criminal law consequences.

Incoming reports will be treated confidentially and forwarded only to necessary parties. Reports made in good faith are protected and will not result in any disadvantages for the reporter.



2. Integrity and Mutual Respect

Protecting the personal dignity, privacy and personal rights of each individual is considered an essential principle in our Company. We promote equal opportunities. Our Company is meant to be an area characterized by fair behaviour and free from harassment of any kind.

We work daily with people from different ethnic, cultural and religious backgrounds, with different age groups and genders. We do not tolerate harassment, offensive behaviour, discrimination or bullying of any kind.

These principles apply to our internal teamwork as well as to any cooperation with our external partners. Our decisions to work together - regardless of whether it concerns Employees, suppliers, customers or business partners - are based exclusively on professional considerations.

We are honest and open and stand by our responsibility. We are a reliable partner and encourage our Employees to deal fairly with customers, suppliers, competitors, business partners and colleagues.

FAQ:

What do I do if I am unsure whether an action/statement is/was discriminatory?

Answer:

- 1. Stop and reflect: How might this be interpreted by others?*
- 2. Request: What did you mean by that?*
- 3 Accept feedback and apologize if necessary.*
- 4. Seek advice (Supervisor, HR)*



3. Responsibility, Management & Leadership

Compliance starts at the top of every company. The Management and Supervisors have to set an example for Employees in the implementation of the content of the Code of Conduct.

All Managers have to comply with rules in day-to-day business and take responsibility for the Management of their Employees.

Every Supervisor in the Company should serve as a role model through exemplary personal behaviour as well as through performance, openness and social skills.

However, this responsibility of the Managers does not relieve individual Employees of their responsibilities. Our principle is and remains that laws and Company guidelines must always be observed by every Employee.

Cooperation between Managers, Employees and colleagues is essential and contributes significantly to the success of the Company. Mutual respect and openness ensure good communication and the quality of our corporate culture.

FAQ:

What responsibilities do managers have?

Answer:

They serve as role models and must:

- actively promote and exemplify legally compliant behaviour*
- inform and support employees*
- act consequently in cases of violations*



4. Human Rights

Based on the UN Charter and the European Convention on Human Rights, human rights are considered fundamental values that must be respected and observed by all Employees.

We will never base our decisions, actions, or recommendations on issues of gender, race, creed, color, age, political opinion, or any other area of potential discrimination.

- We do not tolerate any form of forced labor or torture.
- No children under the age of 15 are employed in our Company.
- Our Employees
- employees, especially young people under the age of 18 must not do any work that endangers their health, safety or morals.
- Employing a minor should never be at the expense of their education, development or general well-being.
- Employment relationships are freely chosen and free from threats.
- We accept the rights to freedom of expression, assembly and association.
- Minimum wage regulations are adhered to; Wages paid regularly.
- We comply with working time regulations and rest times.

We expect all of these points to be respected by our business partners, especially from all of our direct and indirect suppliers.



FAQ:

What do I do if I notice a possible human rights violation?

Answer:

Human rights violations are serious infringements on the fundamental values of every individual. If you suspect a human rights violation, please report it immediately so that corrective action can be taken as needed.

Reports can be submitted to your supervisor, the Management, HR, the Legal Counsel, or via the whistleblower system.

5. Environment and Technical Safety

It is important for our Company to protect the environment and conserve natural resources. The environmentally friendly performance of our daily work is practised through corresponding activities of the Management and our Employees, which means that continuously improved standards are achieved.

The safety of our Employees, product safety and the technical safety of our products are just as important to us as the achievement of economic goals. Fulfilling customer requirements with regard to the quality and environmental compatibility of our products is very important to us. We strive to work according to the current state of the art, which also includes the continuous process of technical development.

For us, environmental protection and technical safety means fully complying with all laws and regulations.

In order to achieve our goals, we have introduced an integrated quality and environmental management system in accordance with the requirements of DIN EN ISO 9001:2015 and DIN EN ISO 14001:2015. Learning from mistakes, immediate measures in the event of deviations, targeted cause analysis, action tracking and high quality assurance standards in the respective core processes lead to fewer internal errors and fewer customer complaints. This also includes the qualification and development of important partners and suppliers.

Our goal is also the constant improvement of environmental protection in all phases of product life, from product development through the purchase of raw materials to product manufacture. High standards of organization and process environment form the basis for the smooth functioning of a company in general. The organization and working methods encourage Employees to take responsibility themselves and to develop their creativity and skills, both individually and in teams.

We feel committed to the integrated approach of our Quality Management System and align our innovative work accordingly. Our integrated management system strengthens understanding and ensures the stability of our processes over the long term. Through continuous improvement of processes, infrastructure and process optimization, we create the conditions to optimally meet the expectations and requirements of our customers.

FAQ:

What does environmental and technical safety mean?

Answer:

- Avoid or minimize environmental pollution*
- Protect air, water, soil, plants, and animals from negative impacts*
- Protect people, facilities, products, and processes from damage*
- Comply with legal requirements and international standards*

6. Sustainability

We see the topic of sustainability as a crucial factor for the future, therefore it influences our actions accordingly among all steps of the value chain. For us, this includes responsible procurement including transport, the responsible use of resources, waste management, determination, assessment and minimization of the CO² footprint as well as a sustainable product life cycle concept.

The topic sustainability is a solid component of our company strategy. Energy should be used efficiently, emission of greenhouse gases should be minimized, the consumption of fossil fuels should be reduced and the use of renewable energy sources should be increased. Raw materials and materials should be used in an appropriate and sustainable manner. Water should be used sparingly and efficiently. At the same time, measures are taken to prevent that drinking water is contaminated.

It is essential for us to comply with all applicable regulations regarding environmental law and sustainability. This concerns, for example, reducing global deforestation, taking energy efficiency measures, establishing efficient packaging management as well as carrying out energy audits and assessing the waste heat potential.

In addition, we would like to refer to the report on sustainability of IKA Group at <https://ika-wolfen.de/ueber-uns/nachhaltigkeit/>.

Our Company has been actively involved in the voluntary commitment of VinylPlus® as well as ESPA maintaining an active membership and has a Vinyl Plus® Supplier Certificate besides an Ecovadis certification.

As an active partner of VinylPlus®, our company supports the European PVC industry's voluntary commitment to sustainable development. Since 2022, IKA has been certified according to the criteria of the VinylPlus® Supplier Certificate.

VinylPlus® aims to advance the use of the PVC life cycle, promote science-based solutions for the safe and sustainable use of additives, support innovative recycling technologies and prioritize the PVC life cycle through eco-design. Emissions and the ecological footprint are to be reduced. Accordingly, our goal is to ensure that all ingredients used in our products are sourced responsibly and in accordance with VinylPlus® Supplier Certificate (VSC) guidelines.



In addition, IKA underwent an EcoVadis assessment for the first time in 2024. IKA is also represented in other committees, such as ESPA (European Stabilizer Producers Association) or the French SNEP (Syndicat National de l'Extrusion Plastique).

FAQ:

Why is sustainability/sustainable action important??

Answer:

Sustainability or sustainable practices, aims to ensure that:

- the Earth's ecosystem is preserved in the long term,*
- natural resources are preserved,*
- resources are conserved for the long term,*
- social justice is promoted,*
- the environment is protected,*
- responsibility is taken for future generations,*
- quality of life is improved.*



7. Working Conditions and Safety at Work

For us, a healthy work environment is characterized by flexibility and the compatibility of professional and private commitments. We are convinced that this is a key prerequisite for a satisfied and engaged workforce. Our goal is to continuously improve the work-life balance.

An important corporate goal is safety at work and protecting the health of Employees.

In order to fulfil this responsibility, the following principles regarding the content of the Company policy have been declared:

- Efficiency and security of operational activities are equally important goals.
- In relevant or dangerous situations, the protection of Employees always has priority.
- The causes of every accident at work are carefully investigated and necessary measures are taken to prevent similar incidents.
- Employees' awareness of safety at work is primarily increased by:
 - Diligence and conscientiousness in self-responsible activities,
 - exemplary behaviour,
 - Information, training and appropriate controls to ensure existing and future safety standards and
 - contribution of personal experiences to improve existing security standards.
- Compliance with all safety and hygiene regulations.
- Provide all necessary or legally required protective equipment.

FAQ:

What does workplace safety mean for my daily work?

Answer:

- *Know and follow work instructions and safety rules*
- *Use machines only as intended and with authorization*
- *Wear personal protective equipment correctly*
- *Observe the information in safety data sheets*
- *Report deviations from safety standards*

8. Career management and training

Investing in the training and development of our employees' skills and competencies is an essential component of social sustainability for IKA. Our strategy is to continuously promote development opportunities and equal opportunities.

Through training and continuing education programs, we aim to foster professional, social, and personal competencies and qualify employees for future tasks.

9. Social Dialogue

IKA is committed to constructive dialogue with all employees. We see open and respectful communication as a key building block for trusting working relationships based on respect, fairness, and mutual understanding.

Our goal is to foster a work environment in which employees are involved in relevant decisions early on, their concerns are taken seriously, and sustainable solutions can be developed together.



10. Fair Competition and Antitrust Law

We expressly declare that we comply with all relevant antitrust laws and regulations. Every Employee is obliged to comply with the rules of free competition and to avoid violations of antitrust laws at all costs. We treat all our business partners fairly and convince through performance and quality.

The provisions of antitrust and competition laws form our legal basis. Agreements with business partners, suppliers or customers that hinder or may hinder competition are a serious violation of the law and are therefore prohibited without exception.



These include e.g. agreements or understandings with competitors to prevent, restrict or distort competition; in particular about pricing, products, customers, suppliers, contractual partners, markets, sales areas, investments, corporate strategy, calculations, production, marketing, contractual provisions and the disclosure of other Company-related information.

We expect our business partners to also comply with antitrust and competition laws.

FAQ:

What should be considered when meeting with competitors (e.g., in associations, working groups, trade fairs, etc.)

Answer:

- *Discuss general topics*
- *No exchange of information about prices, customers, suppliers, market strategies, calculations, etc.*
- *If in doubt, end the conversation*

11. Anti-Corruption

Our relationships with suppliers, customers and other business partners are based on fair conduct and our business decisions are based on a solid and professional foundation. We stand for our products, our quality and our performance. We build business relationships fairly and not on the basis of undue advantages over third parties.

All Employees are strictly prohibited from offering or accepting benefits, either directly or indirectly, if it could intend to improperly influence business transactions or if it could even give the impression of doing so.

This does not apply to gifts and invitations if they are of low value and are in a business related context.

The acceptance of entertainment can never give the appearance of influencing.

No benefits may be offered, promised or given to public officials; this also includes so-called acceleration payments.

A gift which does not meet the established principles must be refused or returned. In addition, the Supervisor/Management must be informed. If a valuable gift cannot be refused for legitimate business purposes or local custom, the Employee may accept the gift but must immediately report and turn it in to his or her Manager.

These rules apply equally to gifts and invitations that our Employees offer to third parties.

Exceptions are only possible with the prior consent of the Supervisor/Management but of course must always be within the framework of applicable laws.

FAQ:

Is it permissible to invite a business partner to dinner?

Answer:

Yes, provided it takes place in a business context and has a clear professional connection. The prerequisite is that the hospitality is appropriate and not disproportionate. Business meals are permissible if they are transparent and in accordance with company guidelines.



12. Fraudulent Actions (Fraud)

Fraud is a property crime in which the perpetrator, with the intention of unlawful enrichment, deliberately deceives the victim by using pretences or suppression of facts in such a way that he damages his own property or that of a third party and thus causes material damage.

Fraud includes any misappropriation of funds or assets, theft, any form of corruption including bribery payments, balance sheet manipulation and also intentional concealment of violations of the law and/or internal regulations.

There is no minimum monetary threshold for a fraudulent act.

Our Company has a zero-tolerance policy on fraud and proactively fights fraud to identify and prevent fraud risks in our business activities.

Fraudulent actions will not be tolerated in any way.

FAQ:

An employee accidentally used outdated data in an internal report. This makes the project's development appear more cost-effective than it actually is. Is this fraud?

Answer:

No. Without intent to deceive, there is no fraud, but rather an unintentional error. Nevertheless, the inaccurate information must be corrected immediately and the matter clarified internally so that decisions continue to be based on reliable data.



13. Compliance with Money Laundering Regulations

Money laundering refers to the process of smuggling illegally earned money or illegally acquired assets into the legal financial and economic circuit. Since the money to be "laundered" comes from illegal activities such as corruption, bribery, robbery, extortion, drug trafficking, arms trading or tax evasion, its origin is intended to be concealed.

We do not support any money laundering activities in any way. We only maintain business relationships with reputable business partners whose activities comply with legal regulations and whose financial resources have a legitimate origin.

We work exclusively according to the principle "Know your customer".

All Employees must comply with applicable money laundering laws. Suspicious customers, means of payment and transactions that raise even the slightest suspicion of money laundering must be reported immediately to the responsible Supervisor/Management, who will then take any further necessary steps.

Compliance with money laundering regulations can only be guaranteed and suspicious behaviour can only be detected through the constant attention and cooperation of our Employees.

FAQ:

An employee is supposed to make payments to a new supplier abroad via a third-party company in another country that is difficult to trace. Unusually high advance payments are also required. The supplier has not provided a clear explanation when asked. What should be done?

Answer:

The process cannot be continued independently and has to be stopped. Unclear payment methods, lack of transparency, and atypical advance payments are considered risk signals/red flags. The employee must report the incident internally immediately (to their supervisor/the Management), and a compliance review must be conducted. Only after full clarification the business may be continued; if the review is negative, it must be permanently stopped..



14. Export Control

We comply with all laws and regulations regarding customs as well as all provisions relating to foreign trade law, in particular sanction restrictions. Violations of export and import controls can result in significant penalties and have to be avoided under all circumstances.

Export controls relate to importing or exporting of goods or services to or from sanctioned countries, personal sanctions, product related sanctions, financial sanctions and sectoral and other sanctions.

All workers involved in the export and import of goods must know and comply with applicable sanctions, export and import regulations.

As an internationally active company, it is important to be aware of restrictions, to be aware of dangers and risks and to take appropriate organizational measures to comply with all applicable regulations. We also expect the same from all our business partners.

Our business relationships are only maintained on the condition that they do not violate any restrictions due to national or international regulations, in particular foreign trade law, as well as no embargoes or other sanctions. If this is the case and a business partner or a delivery and service falls under a sanction or embargo, the business relationship will terminate immediately.

FAQ:

A customer orders an unusually large amount of goods for self-collection. An employee suspects that these goods might be transported onward to a country with sanctions restrictions. What should be done?

Answer:

The process cannot be continued independently and has to be stopped. Unclear delivery routes, unusual quantities, and suspicion of onward delivery are considered risk signals/red flags. The employee must report the incident internally immediately (to the Supervisor/the Management), and a compliance review must be conducted. Only after complete clarification the business may be continued; if the review is negative, it must be permanently stopped.



15. Cooperation with Business Partners

IKA is committed to fair behaviour towards our business partners. In return we expect from our business partners to share our values and comply with all applicable regulations. In addition, they are expected to work under similar principles of ethical and legal responsibility.

These principles are as follows

- Compliance with all applicable laws and regulations
- Prohibition of any kind of corruption
- Compliance with all anti-trust laws, fair trade
- Compliance with human rights as for example the prohibition of child labor, human trafficking and forced labor; prohibition of discrimination
- Responsibility for the health and safety of Employees
- Ensure the right of freedom of association
- Compliance with regulations regarding maximum working hours and fair remuneration
- Compliance with national and international data protection laws and the protection of personal data, protection of business secrets
- Strict compliance with foreign trade laws, especially sanctions and embargo regulations
- Confidential use of the business partner's secret information
- Compliance with environmental standards, commitment to ecological responsibility
- Sustainable use of raw materials and ensuring a sustainable supply chain
- Review of the above points and risk evaluation with follow-up actions with suppliers
- Establish a complaint mechanism or whistleblower system, at least if required by local law

IKA reserves the right to take follow-up measures, depending on the severity of the violation, up to and including termination of the business relationship.

For IKA suppliers the IKA Supplier Code of Conduct applies and must be complied with.

FAQ:

How can non-compliance with the supplier's CoC be detected?

Answer:

Possible ways are:

- *Supplier Audits, self-assessments*
- *Risk analyses (countries-/industry fields)*
- *Information about reporting systems (whistleblowers)*
- *Complaints from employees, NGOs, and authorities*
- *Public announcements*

16. Conflicts of Interest

Every Employee and other Representative of our Company should protect the interests of the Company and not place themselves in situations where personal, family and/or financial interests may conflict with our interests.

Aside from smaller non-controlling interests in publicly traded companies, potential conflicts of interest can arise especially when an Employee (or a family member) has a financial interest in the business success of competitors, existing or potential suppliers and other business partners of ours.

Conflicts of interest also arise when an Employee uses or shares confidential information that becomes available to them through their employment with us.

If an Employee has a conflict of interest of any kind, it must be reported to their Supervisor/the Management in order to find a solution that conforms to the rules.

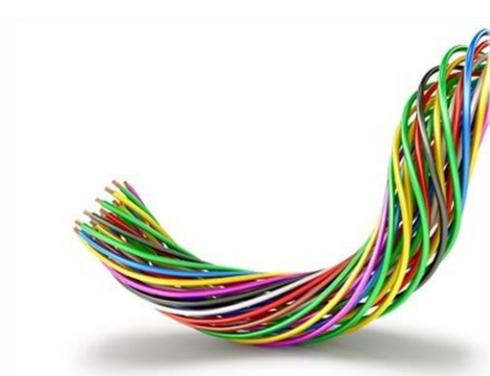
The Employee must not participate in a business decision or in the preparation of a business decision if there is a conflict of interest.

FAQ:

An employee has a personal friendship with an employee of a competitor. Both companies are presenting a new product solution to a client. Neither employee is responsible for the product. The terms offered are competitive. Does this constitute a conflict of interest?

Answer:

No, provided that no company-related information is exchanged (which is prohibited anyway) and that the employees have no financial interest in the business success of the respective competitor.



17. Protection of Finances and Assets

We must comply with accounting and accounting regulations, local laws and all applicable international rules and regulations designed to protect financial assets.

All our Employees act within the scope of their authority and document and archive the necessary documents and accounts for audit and financial reports.

Exceptions are only permitted in the case of immediate measures to protect life and property.

All Employees have a duty to take care of Company property and assets and ensure that they are not damaged, misused or wasted.

Intellectual property rights must be respected; Technology and know-how transfer must be carried out in such a way that the intellectual property rights and information of our business partners are protected.

All business documents must reflect actual facts.

FAQ:

For a project, internal company information needs to be exchanged with a production plant supplier. What is the best way to proceed?

Answer:

- *A non-disclosure agreement (NDA) must be concluded before any exchange of non-public information. (via Legal Counsel)*
- *Only necessary information should be exchanged.*
- *Information from the business partner must be protected accordingly and made accessible only to employees who actually need the information*



18. Data Protection and Cyber Security

IKA follows all regulations of the GDPR, applicable national, European and international data protection laws and protects personal data of Employees and business partners. No personal data may be processed and/or disclosed, except in accordance with applicable legislation.

When processing data, the principles of purpose limitation, legality, transparency, data economy and avoidance, confidentiality and data security must be observed. Data should only be made accessible to those who need it for their work.

All Employees must document, securely store and archive the information relevant to the Company so that all business transactions are properly recorded and traceable.

Business secrets and sensitive information from us and from our business partners are to be treated confidentially. The unauthorized transfer of technical know-how, company and business secrets from IKA or third parties is strictly prohibited for all Employees.

All Employees must be careful not to damage the reputation of our company, especially when communicating in writing (including on social media).

All written communication must be consistent with the Code of Conduct and reflect its values.

The Management is solely responsible for external communication with third parties such as the media.

We also pay particular attention to measures to improve cyber security and cyber resilience to protect our data and networks. Cyber risks should be identified and appropriate measures taken. As a requirement for security measures, we are guided by the requirements of the NIS 2 directive, which are not only intended to be implemented in the companies in our group affected by NIS 2, but are also seen as minimum requirements for effective cyber security for our entire group.

We also require all of our business partners to comply with all of these points on data protection and cyber security in order to ensure a functioning supply chain and the protection of our data.

FAQ:

An employee exports a list of personal contact details of customers from the ERP system (including email addresses and phone numbers) to its private smartphone for use during a business trip. Is this behaviour compliant with data protection regulations?

Answer:

No, that's not permitted. Even when traveling, personal data may only be processed via secure systems approved by the company. Storing it on a private device and accessing it without security constitutes a violation of the GDPR and internal data protection guidelines.

19. Implementation, Control, Sanctions

The fulfilment of and compliance with the rules defined in this Code of Conduct are an important statement of our organization and Company philosophy. In addition, the Management is aware of its responsibility and will actively ensure compliance with the Code of Conduct. This also includes setting a good example in compliance issues and regularly communicating the importance of this Code of Conduct to the respective Employees.

All Managers/Supervisors are obliged to ensure that their Employees are informed about the content and meaning of this Code of Conduct, understand it and follow it. This Code of Conduct is an integral part of the employment relationship. Every employee is obligated to read and act upon it. Compliance with this Code of Conduct is one of the duties of all employees. The obligation to comply is stipulated in the respective employment contracts.

In the event of ambiguities, questions or suggestions, Employees can speak to the Management, their Supervisor, the Human Resources Department or the Legal Department at any time.

In the event of suspicion of violations of the law or non-compliance with this Code of Conduct, each Employee must contact the Management or is free to use any complaint management system.

There are internal guidelines for Employees of IKA Group on key topics such as data protection, competition law, anti-corruption and compliance with sanctions and embargo regulations. In addition, compliance training courses on various topics are held regularly, at least once a year.

Violating the provisions of this Code of Conduct will result in consequences under labor law; serious violations may also result in criminal and/or civil consequences (liability).

If a business partner violates the provisions of this Code of Conduct, we reserve the right to terminate the business relationship.

Please familiarize yourself with the Code of Conduct and the corresponding Internal Company Guidelines. If you have any doubts about how you should act in a particular situation, do not hesitate to ask your Supervisor, the Managers, the Human Resources Department or the Legal Department. Employees also have a responsibility to notify their Supervisor and/or the Management, the Human Resources Department or the Legal Department if they are aware of any activity that conflicts with our policies.

By acting according to the rules of the Code of Conduct, we ensure that we are a Company that our Employees are proud of and that our customers, business partners and other stakeholders respect.

This policy is reviewed annually and updated as necessary. The IKA Group's Legal Counsel is responsible for the implementation, compliance, and further development of this policy.