



CODE OF CONDUCT of der TUBEX GmbH
Rangendingen
Version 2.0 (version dated 28/09/2023)
on the basis of the
Code of Conduct of CAG HOLDING GmbH
(Version dated 01.07.2021)

Hinweis: Im Text wird - ohne jede Diskriminierungsabsicht - ausschließlich die männliche Form verwendet.
Damit sind alle Geschlechter mit einbezogen.



1. Preamble

As an internationally active company, we are convinced that responsible and lawful behaviour is a basic prerequisite for business success. It forms the basis for the trust that customers, suppliers, business partners and our employees place in us.

With the principles and rules laid down in this Code of Conduct, we are setting the framework for responsible behaviour at Tubex GmbH Rangendingen.

It is the responsibility of each individual to ensure that our self-image is not just written on paper, but is lived and implemented daily and everywhere.

We are aware of the role model function of our managers.

2. Scope of the Code

All those who work for or on behalf of Tubex GmbH Rangendingen are obliged to know, recognise and comply with the provisions of this Code.

In addition, we also expect our suppliers to comply with the principles set out in our separate Code of Conduct for Suppliers.

Similarly, business partners acting on our behalf are expected to share our commitment to the highest ethical standards.

3. Declaration of our principles and core values

At Tubex, we are committed to dealing sustainably, responsibly and ethically with our employees, customers, suppliers, business partners, regional authorities and communities and to building and maintaining long-lasting relationships based on trust.

The standards of our actions characterise our dealings with each other, determine our daily work and form the foundation of our corporate culture.



4. Basic behavioural requirements

4.1 Observance of laws

We are expressly committed to the law and to contracts concluded and expect the same from our business partners.

Every employee must comply with the relevant legal regulations.

Violations of laws, contracts or the Code of Conduct will not be tolerated and may result in sanctions under labour law.

4.2 Respect for and observance of human rights

We respect, protect and promote the applicable regulations for the protection of human and children's rights as fundamental and universal guidelines.

We prohibit any use of child and forced labour. This applies not only to cooperation within our company, but of course also to the behaviour of and towards business partners.

➔ *What can I do as an employee?*

As an employee, I regard human rights as a fundamental guideline and am vigilant against human rights violations that occur in my environment.

In the event of indications of human rights violations in my professional environment, I ensure that these violations are prevented or remedied.

If necessary, I provide information on this:

Christina Künzel (Compliance Officer)

Contact: christina.kuenzel@tubex.de

Phone: +49 7471/990-284.

It is also possible to report possible compliance violations confidentially at any time via our "sycobase whistleblower portal". Further information on this can be found under point 10!



4.3 Equal opportunity and equal treatment

Equal opportunities and equal treatment are important cornerstones for fair, unprejudiced and open interaction.

Tubex promotes respectful and cooperative co-operation, diversity and tolerance.

We offer equal opportunities for all.

No-one is discriminated against and discrimination is not tolerated:

- Ethnic or national affiliation
- Gender
- Religion
- Belief
- Age
- Disability
- Sexual orientation
- Skin colour
- Political views
- Social origin or
- Other legally protected characteristics

We live diversity and create an environment that promotes the individuality of each individual in the interests of the company.

Our employees are always selected, hired and promoted on the basis of their qualifications and skills.

➔ *What can I do as an employee?*

I observe the principles of equal opportunities and equal treatment and encourage the people around me to behave in the same way. If I observe violations of the principles of equal opportunities and equal treatment (e.g. discrimination, harassment and bullying), I point out the misconduct to the people concerned. If I am unable to exert any direct influence on what is happening, I report the incident to the HR department or get in touch with the contact person named in section 4.2.

It is also possible to report possible compliance violations confidentially at any time via our "sycoBASE whistleblower portal". Further information on this can be found under point 10!



4.3 Health and safety at work

We are responsible for protecting the health and safety of the people who work for us.

Our health and safety policies require us to:

- ensure that all applicable health and safety laws and health and safety policies are observed by our employees and contractors
- ensure that our health and safety practices are continually improved to meet and exceed industry best practice
- ensure that all employees and contractors are provided with a healthy and safe workplace
- ensure that the safety and health of all customers and visitors are taken care of.

➔ *What can I do as an employee?*

I comply with the regulations on health and safety at work. I never jeopardise the health and safety of my colleagues or business partners. I take all reasonable and legally prescribed measures within the scope of my authority to ensure that my workplace is always safe to work in. I make an active contribution to maintaining and promoting my health by voluntarily taking advantage of prevention and health promotion measures.

4.5 Drugs and alcohol

Our safety also depends on our workplaces being free from the influence of any substance that affects our safety or performance at work. The abuse of medication, controlled substances, alcohol, or the use of illegal drugs in the workplace is prohibited. This includes not only buying, selling or giving away these products, but also appearing in the workplace under the influence of such substances.

➔ *What can I do as an employee?*

If prescribed or over-the-counter medication affects my ability to perform my duties safely, I will inform my supervisor.



5. Interactions with customers, suppliers, and business partners

5.1 Fair treatment of everyone

Our customers, suppliers and business partners contribute to the success of our company in many ways. Conversely, we strive for honesty and never engage in unfair practices. We firmly believe that confidential relationships between contractors and integrity are sustainable and positive for everyone.

Our customers

The success of our business strategies is based on the support of our customers. Therefore, positive and beneficial business partnerships based on fairness, honesty and trust are essential to us. We are committed to delivering all our goods and services in accordance with all applicable health, safety and product requirements legislation. Similarly, our product advertising and adverts should at all times be based on facts and presented in a fair and appropriate manner. This means not making false claims about our products and services or the products and services of our competitors.

Our suppliers

Our suppliers are vital to the operation of our business. We expect them to be quality-orientated, innovative and efficient, delivering appropriate value at fair prices, but never ignoring laws, regulations or appropriate ethical practices. Ensuring this is guaranteed by the content of our

„Code of conduct for suppliers“

guaranteed.

Our business partners

We conduct thorough due diligence on all business partners working on our behalf to secure, create or negotiate proposals for new contracts or renewals of existing contracts. In addition, we document all contractual obligations to ensure ethical business standards are met. These procedures are set out in our

„Anti-corruption directive“

and protect us from possible links with illegal or unethical behaviour, such as making corrupt payments. As with all our external suppliers, payment to these business partners



for the services provided must be appropriate, properly documented and made by cheque or bank transfer (not cash).

5.2 Fair competition

Fair and free competition is protected by the applicable competition and antitrust laws. Compliance with these laws ensures that there is no distortion of competition on the market - for the benefit of all market participants. In particular, agreements and concerted practices between competitors that have as their object or effect the prevention or restriction of free competition are prohibited. It is also illegal to abuse a dominant market position.

Such misuse may exist, for example:

- in the event of different treatment of customers without objective justification (discrimination)
- in the event of refusal to supply
- in the enforcement of unreasonable purchase or sales prices and conditions
- in the case of tying transactions without objective justification for the additional service demanded.

Anti-competitive behaviour can not only cause considerable damage to our good reputation, but can also result in severe fines and penalties.

➔ Our corporate principle is: We conduct business exclusively according to the principle of performance and on the basis of the market economy and free, unhindered competition. We like to measure ourselves against our competitors and always adhere to the law and ethical principles. We do not enter into anti-competitive agreements with competitors, suppliers or customers. If our company has a dominant market position, we do not abuse it. When dealing with our sales partners, we comply with the specific antitrust framework conditions for sales systems.

➔ What can I do as an employee?

In any contact with competitors, I ensure that no information is received or given that would allow conclusions to be drawn about the current or future business behaviour of the person providing the information. In discussions or other contact with competitors, I avoid topics that are relevant to competition. This includes prices, pricing, business planning, development status or delivery times.



5.3 Rejection of bribery and corruption

5.3.1 Bribery

A bribe is a financial or other advantage offered with the intention of influencing the behaviour of a person or company.

Benefits in the form of gifts, hospitality and invitations are widespread in business relationships. Provided these benefits remain within reasonable limits and do not violate internal or legal regulations, they are not objectionable. However, if such benefits exceed these limits and are used to influence third parties, this may be a criminal offence.

We do not tolerate any form of bribery and prohibit all employees from offering, paying, demanding or accepting bribes.

Our internal guidelines on dealing with gifts, hospitality and invitations to events regulate which benefits are appropriate and which checks must be carried out when accepting and granting benefits.

➔ *What can I do as an employee?*

I familiarise myself with the guidelines on dealing with gifts, hospitality and invitations and strictly adhere to them. I check my behaviour in this context to see whether conflicts of interest exist or could arise. If I receive gifts, I report this to the Compliance Officer (contact details in section 4.2) to ensure that the acceptance of the gift is lawful.

5.3.2 Bribes

The payment of bribes are also expressly prohibited. These are small, unofficial payments to individuals, usually government representatives or officials, to secure or expedite routine treatment. These include, among others:

- the processing of permits, licences or visas,
- the scheduling of an inspection,
- the release of goods at customs or
- speeding up the installation of the energy supply.

The payment of a fee for a recognised, legally permitted expediting procedure that is open to all and is not paid to one person is not considered a bribe.

As with competition laws, a breach of this policy poses significant reputational, legal and financial risks. Accordingly, it is important that we understand our responsibilities in this area.



5.4 Prohibition of money laundering

Geldwäsche liegt vor, wenn unmittelbar oder mittelbar aus Straftaten stammende Gelder oder andere Vermögensgegenstände in den legalen Wirtschaftskreislauf gebracht werden und so deren Herkunft verschleiert wird.

Money laundering occurs when funds or other assets originating directly or indirectly from criminal offenses are brought into the legal economic cycle, thus concealing their origin.

Liability for money laundering does not require the participant to be aware that the legal transaction or transfer in question involves money laundering. Even an unintentional involvement in money laundering can result in severe penalties for everyone involved.

➔ *What can I do as an employee?*

I do not take any measures that could violate domestic or foreign money laundering regulations. I comply with all applicable regulations on recording and accounting for transactions and contracts in my area of responsibility.

I am vigilant and investigate suspicious behaviour by customers, business partners and other third parties. If there are indications that could give rise to such suspicions, I immediately contact my line manager or the compliance officer named in section 4.2.

It is also possible to report possible compliance violations confidentially at any time via our "sycobase whistleblower portal". Further information on this can be found under point 10!

6. Our commitment to our company and to our group of companies

6.1 Protection of assets and information

The tangible and intangible assets of our company serve to support our employees in achieving the company's business goals and may only be used within the framework of company regulations.

Our employees respect the company's tangible and intangible assets and do not use them for non-business purposes.



6.1.1 Intellectual property

Intellectual property includes:

- Copyright,
- Patents,
- trade marks,
- design rights,
- logos and
- trade marks.

We are aware of the value of this intangible property and protect it very carefully. We recognise the intellectual property of competitors, business partners and other third parties.

6.1.2 Handling confidential information

Confidential and proprietary information is also an asset worth protecting. This is all information that must not be made accessible to the public (and thus to our competitors).

These can include, among other things:

- Sales information or marketing plans (such as customer lists or marketing plans)
- Personal data of employees
- Business secrets, i.e. all information that gives us a competitive advantage, such as
 - o Secret recipes or know-how
 - o Process information (such as manufacturing methods) or product specifications
- Contracts
- Details of our computer systems
- Manuals for policies and procedures
- Financial data.

The unauthorised disclosure of such knowledge can cause very high losses for the company and have consequences under labour, civil and criminal law for the employee concerned.

We are aware of the value of proprietary know-how and protect it very carefully. We recognise the intellectual property of competitors, business partners and other third parties.

➔ *What can I do as an employee?*



I handle all company information with care and do not pass it on without authorisation. I pay particular attention to information relating to technical expertise, patents, trade and business secrets.

6.2 Data protection

There are special legal regulations for the handling of personal data to protect privacy. The collection, storage, processing and other use of personal data requires, in principle, the consent of the person concerned, a contractual arrangement or another legal basis.

We protect the personal data of employees, former employees, customers, suppliers and other data subjects. We collect, compile, process, use and store personal data only in accordance with legal requirements.

➔ *What can I do as an employee?*

I take into account that the collection, storage, processing and other use of personal data may only take place with the consent of the data subject, with a contractual provision or other legal basis. All components of information processing must be secured in such a way that the confidentiality, integrity, availability, verifiability and resilience of the information worthy of protection is guaranteed and unauthorised internal and external use is prevented. In cases of doubt, I will contact my line manager or the office responsible for data protection.

Contact details of the data protection officer:

W-consults

Steffen Wacker

Phone.: +49 7476 4490428

datenschutz@w-consults.de

6.3 IT security

Information technology (IT) and electronic data processing (EDP) are an integral part of our everyday work, but their use harbours a large number of risks. These include the following in particular:

- the impairment of data processing by malicious programmes (viruses),
- the loss of data through programme errors, or
- the misuse of data (e.g. by hackers).



➔ *What can I do as an employee?*

I familiarise myself with the applicable IT security regulations and adhere to the requirements set out therein. I am aware that unencrypted data exchange (e.g. by e-mail or USB stick) is not a secure means of communication.

6.3 Accounting and other business records

Die Aufbewahrung und Pflege genauer und zuverlässiger Geschäftsunterlagen in schriftlicher oder elektronischer Form ist für die Geschäftsentscheidungen unserer Unternehmensgruppe von entscheidender Bedeutung. Neben anderen wichtigen Verwendungsmöglichkeiten können wir dank dieser Unterlagen unsere verschiedenen Berichterstattungspflichten und gesetzlichen Bestimmungen erfüllen.

The retention and maintenance of accurate and reliable business records, whether written or electronic, is critical to making business decisions. Among other important uses, these records enable us to meet our various reporting and regulatory requirements. Our accounting department must therefore always operate to the highest standards so that our records are maintained in compliance with applicable laws, relevant accounting standards and other applicable policies.

➔ *What can I do as an employee?*

I organise the processes so that all business financial data can be recorded correctly and on time in the accounting department. I contact my line manager or the relevant finance department if I have any questions about the correct recording of data.

6.4 Digitale (or social) media

Digital media are tools and channels for social interaction that use particularly accessible communication techniques. These include, for example

- Social network sites
- Blogs and microblogs
- Online discussion forums.

These media have become increasingly important in recent years, including in the context of business communication. However, we are aware that the use of these new channels entails certain risks and can have unintended and potentially harmful consequences if used incorrectly.



The applicable guidelines in this area explain when and how best to use these tools in a business context.

When thinking about whether and what to post, remember our basic rule:

Assume that everything you communicate online will remain public for all time!

6.5 Dealing with conflicts of interest

A potential conflict of interest exists when the private interests of any of our employees conflict or may conflict with corporate interests. Such a conflict of interest can arise in particular from secondary employment. If an employee puts their personal interests above those of the company, this can harm the company.

We respect the personal interests and private lives of our colleagues. At the same time, however, we attach great importance to avoiding conflicts between private and business interests, or even the appearance of them. Our employees make their decisions solely on the basis of factual criteria and are not influenced by personal interests and relationships.

→ *What can I do as an employed?*

I avoid even the appearance of a conflict of interest and disclose any apparent or actual conflict of interest to my line manager and the relevant HR department. Together we will look for a solution that does not compromise the interests of the company.

6.6 Loans to employees

Credits, favours and other payments may influence or appear to influence our judgment in favour of the giver. Therefore, we do not grant loans to employees or associated persons, except in exceptional circumstances and solely subject to established policies.

7. Our commitment to the environment and to our communities

7.1 Environmental sustainability

Our goal is to achieve the highest standards in environmental management and control and to proactively address the challenges of climate change. Our commitment to environmental sustainability requires us to:



- comply with all environmental protection laws
- ensure that all our employees and contractors assume their responsibility for the environment
- address the challenges and opportunities of climate change
- optimise our use of energy and the use of all resources
- promote the use of ecological products and process innovations

8. Living compliance via TIP

TIP (Tubex Innovation Programme) is a programme available to our employees that can be of great benefit for suggestions, ideas and proposals in general, but also for suggestions and proposals for the continuous improvement of our compliance guidelines.

Every idea and every suggestion is documented here transparently and anonymously. The status and the result of the processing can be viewed by the author at any time. The stored process requires that every submitted suggestion is processed and evaluated. This ensures that:

- Everyone can submit their ideas or suggestions for improving our compliance guidelines and make their contribution to continuous improvement
- Problems are "heard" and turned into solutions.

➔ *What can I do as an employee?*

If I notice things in my day-to-day work that could be improved in terms of compliance, either once or repeatedly, I use the "TIP medium" and submit my suggestion for improvement.

9. Additional applicable documents

- Anti-bribery and Anti-corruption Policy (Version 1.0 dated 01.01.22)
- Anti-fraud and Anti-theft Policy (Version 1.0 dated 01.01.22)
- Anti-money laundering Policy (Version 1.0 dated 01.07.2021)
- Donation Policy (Version 1.0 dated 01.01.2022)
- Hospitality, Entertainment and Gifts Policy (Version 1.0 dated 01.01.2022)
- Whistle blowing Policy and Procedures (Version 1.0 dated 01.01.2022)
- Financial Policies and Procedures Manual (Version 1.0 dated 01.07.2021).



10. Provision of our whistleblower portal

10.1 What is a whistleblower portal and why do we need one?

For us, compliance means more than just adhering to rules and laws. Tubex stands for trustworthiness, responsible behaviour and values such as honesty, reliability and credibility. These are a matter of course for us and form the basis for the trust that our customers, business partners and employees place in us every day. Taking responsibility also means acting lawfully. The integrity of our business activities is very important to us.

We offer our employees the "sycobASE whistleblower portal", which can be used to report possible compliance violations. This can be used to submit reports worldwide and around the clock - securely and confidentially.

The "sycobASE whistleblower portal" must be used responsibly. Only information that the whistleblower is convinced to the best of their knowledge and belief is correct should be passed on. False accusations or misleading information do not belong here.

10.2 What is the „sycobASE whistleblower portal“?

The "sycobASE Whistleblower Portal" is a web-based system provided by an external service provider (sycobASE GmbH) for companies to report compliance violations. The system is used to record, process and document reports. Evidence to support the reports can be uploaded as an attachment.

The overriding principle of the "sycobASE whistleblower portal" is the protection of the whistleblower. Third parties have no possibility of accessing the report data. The technical confidentiality of the data is guaranteed.

10.3 Where do you find the „sycobASE whistleblower portal“?

The following link will take you directly to our whistleblower portal:

<https://wbs.sycobase.app/case?refId=RP6WDNQIGVEEJ57Z2O7H3XSTCVBIPVI>



This QR code can also be used for mobile devices:



You can find more information on how to handle notices on the portal homepage.