

# Compliance Guidelines of the Crespel & Deiters Group

## *We stand for integrity and transparency*

The Crespel & Deiters Group does not participate in any form of corruption and, as a fundamental principle, rigorously rejects business deals that are associated with bribes.

Under no circumstances do we offer or grant persons benefits that have the purpose of unlawfully influencing decisions or actions or also only appear to create this impression.

These benefits may also not be offered or granted by third parties (sales partners, representatives, consultants) in the name of the Crespel & Deiters Group.

In the normal course of business, benefits of moderate and appropriate value such as smaller gifts or hospitality for third parties are permissible. However, this only applies if they are not associated with any intention to incorrectly arrange for the recipient to initiate or grant an improper business advantage.

Grants and payments made to civil servants or employees of authorities that have the purpose of accelerating or favouring prescribed administrative procedures or services are generally prohibited.

However, charges that are to be paid in accordance with the administrative procedures and for which a payment document is issued are permissible.

We commit ourselves to comply with all local laws pertaining to the combating of money laundering. No business relations are established or conducted with persons and companies that have a criminal or terrorist background.

We openly and constructively cooperate with authorities and administrative bodies and, at the same time, safeguard the interests and rights of the Crespel & Deiters Group. When we provide company information to authorities or make public disclosures, this will ensue completely, correctly and on time.



### ***We are committed to fair competition***

The Crespel & Deiters Group is dedicated and committed to the existence of free and open markets. Compliance with the statutory regulations and provisions pertaining to the promotion and protection of competition are a matter of course for us and unreservedly binding.

We do not come to any arrangements with competitors to fix prices or sales conditions, share markets, limit production or influence the outcome of a tender or award procedure.

We do not engage in prohibited pacts or cartels.

We neither conclude agreements with competitors with the objective of restricting competition, nor do we participate in corresponding acts.

### ***We reconcile growth and responsibility***

The Crespel & Deiters Group seeks natural and organic growth on global markets.

In all business sectors, we are committed to compliance with the legal regulations and industrial standards for health, safety and environmental protection.

In the process, our long company tradition as well as our regional entrenchment guarantee reliability and responsibility in our business and social activities.

Good cooperation with our local neighbourhood at all locations that is based on mutual trust is a matter of course for us.

The protection of our employees and locations as well as the protection of the surrounding areas of our locations and the environment are a top priority for us.

We evaluate the potential health and environmental risks that could be associated with our products, and implement the corresponding preventative measures. This occurs continuously during the entire life cycle of our products and is undertaken with the greatest care.

By means of regular training sessions and the communication of tried-and-tested behavioural patterns and best practices, we reduce the risk of accidents and injuries at work and, as such, encourage a safe and



healthy working environment. Due to active and preventative health management, we support our employees in maintaining and improving their health.

At all locations, the Crespel & Deiters Group systematically and continually works on strengthening and optimising process and facility safety. All production processes and manufacturing processes are designed in such a manner that possible risks are excluded or minimised.

The Crespel & Deiters Group is committed to using natural resources in a responsible manner. We work on optimising the resource and energy efficiency of our production facilities.

For this, we develop new, improved procedures and innovative products that protect or even benefit the environment, nature and climate.

The Crespel & Deiters Group unreservedly and irrefutably respects human rights at every location worldwide.

Our compliance guidelines oblige all our employees to act in a fair and legally conform manner toward colleagues, business partners and the neighbourhood. This obligation also applies for the delivery chain. The Crespel & Deiters Group strictly rejects child labour.

We expect of our suppliers, service providers and subcontractors to adhere to and comply with the Crespel & Deiters Group Compliance Guidelines for responsible and ethical actions.

We also expect from our suppliers, service providers and subcontractors to stand up for the compliance with these standards in the downstream delivery chain.

***We observe all relevant provisions for trade compliance and export control***

The Crespel & Deiters Group complies with all relevant export control and customs laws as well as sanction provisions that apply in the respective countries of our business operations.

Export control laws can apply in connection with direct or indirect exports or imports from or into sanctioned countries.

Violations of these laws and provisions can lead to drastic penalties, for instance fines as well as the exclusion of simplified import and export procedures (this means an interruption of the seamless delivery chain).

We expect from our partners and third parties that they also reliably comply with these obligations. The Crespel & Deiters Group does not enter into any business relationships with potential customers where there are misgivings or doubts in this regard.

What is more, we strictly comply with the restriction of payment transactions and other financial transactions with sanctioned persons, companies or organisations.

### ***We treat each other in a fair and respectful manner***

Together with our employees, we consistently work on creating a work environment in which everyone develops in the best possible manner, promotes innovations and delivers an outstanding performance.

We comply with responsible codes of conduct so that all employees are treated fairly, professionally and respectfully and that discriminating or bullying behaviour is excluded and sanctioned. What is more, nobody may be punished or suffer disadvantages when expressing concerns or fears in good faith.

We will not take any personnel decisions or treat employees differently on the basis of personal attributes such as ethnic origin, national origin, gender, age, physical characteristics, social background, disability, union affiliation, religion, family status, pregnancy, sexual orientation, gender identity, gender expression or on the basis of all other impermissible criteria in accordance with applicable law.

All decisions bearing reference to our employees are made on the foundation of work-relevant criteria such as competence, performance and behaviour at work.

Our dealings with one another are characterised by respect. This applies to colleagues and also to customers, suppliers and other partners. As a general principle, every kind of conduct that demeans the dignity of a person as well as all forms of bullying and harassment are forbidden at Crespel & Deiters Group.

Included in this is intimidation and hostility, verbal violence, the spreading of malicious rumours, humiliation, knowingly bringing about failures, the exclusion from social life in the workplace as well as inappropriate criticism of colleagues toward employees.

Within the Crespel & Deiters Group we support all employees in expressing in good faith their concerns with regard to discrimination, harassment and disrespectful behaviour as well as any other possible violations against laws or internal guidelines. It is not permitted to punish employees who have expressed their reservations in good faith or to threaten them so that they refrain from it.

### ***We protect and respect intellectual property rights***

The Crespel & Deiters Group protects the value of its research and development work as well as the value and reputation of the company and its brands. We respect the existing and legally valid property rights of third parties.

For innovative companies such as the Crespel & Deiters Group, it is essential to benefit from the outcome of its own developments and inventions and to cover the costs for future-oriented investments.

These statutorily secured rights prevent third parties from using our intellectual property without our authorization.

We limit the scope (type and quantity) of confidential information that is communicated toward third parties or the public, to protect the use of its own ideas and achievements.

By means of the restricted availability and restricted access to our confidential data and information, we prevent the loss, theft or abuse of data and information.

All employees who have access to sensitive data and confidential information are obliged to use this exclusively for their professional tasks and purposes.

If an employee leaves the company, all company-owned data and information must be handed over and not be used for other purposes.

If there are plans to pass on protected information and data to business partners or to receive this from them, the Crespel & Deiters Group will conclude a confidentiality agreement or license agreement prior to this. This agreement will stipulate how and under which conditions the information and data may be used in a legally conform manner.

We respect the applicable property rights as well as confidential information of third parties and undertake not to use or copy this without corresponding authorization.

***We secure the protection and safety of personal data***

The Crespel & Deiters Group strictly complies with the basic principles of informational autonomy and the laws for the protection and safety of personal data.

This includes in particular, data that is in special need of protection such as health data, information concerning racial or ethnic origin, political, religious, trade union or sexual orientation.

We take particular care in handling this type of data.

We pay careful attention to ensure that personal data is neither disclosed within nor outside of the company, unless we are statutorily authorized to do so and there is a corresponding legitimate company-related necessity.

Within the framework of our normal course of business, we can collect, process and/or convey personal data on individual persons such as customers, employees, suppliers and other persons associated with the company.

The handling of personal data is limited to certain, determined, clear purposes that arise from a company-related necessity.

Within the framework of the technical and organizational possibilities, the Crespel & Deiters Group commits itself to use appropriate procedures to protect personal data against data protection infringements (non-compliance) and loss of data.

Among the measures that reduce the risk of data protection infringements, is that of contacting the data protection officer prior to the transfer of such sensitive data and applying technical methods such as encrypting and access controls.

If data protection infringements or loss of data occurs despite this, we will immediately inform the responsible authorities or impacted persons as provided for by law.

***We act in the best interests of the Crespel & Deiters Group***

Our employees take great care to ensure that their private interests are separated from the company's interests. We expect our employees to immediately inform their superiors regarding possible conflicts of interest.

Familial or personal relationships may not influence our decisions, e.g. with regard to employees or contracts with third parties.

This includes, in particular, decisions regarding a company belonging to a family member or friend. If we commission third parties, we pay attention to objective criteria such as price, quality, reliability and the satisfaction of technical standards, and we document these decisions in a transparent manner.

We take decisions regarding our employees in accordance with criteria such as competence, work performance and behaviour in the workplace.

As Crespel & Deiters Group employees, without prior written authorization by the human resources department and the superior, we may not enter into an employment relationship with suppliers, competitors or other third parties or provide services for them. This also applies to freelance work.

Claims against third parties following personal grants such as cash, presents, hospitality or invitations to meals are forbidden.

In particular, the acceptance of personal gratuities in connection with contract negotiations or the awarding or the fulfilment of a contract is not allowed.

We may only accept gifts, hospitality or invitations to lunch or supper if they are granted to us in an unsolicited manner, are of moderate value, correspond with the local statutory stipulations and when there is no conflict of interests (as for example, on the basis of an upcoming decision regarding a business transaction).