

Code of Conduct

1. Basic Understanding

As an internationally operating company and a trustworthy, reliable partner, our customers, business partners, employees and the public not only expect us to comply with applicable law, but also to acknowledge our social responsibility.

We maintain and strengthen this trust because it is always a matter of course for us everywhere and to maintain respectful, fair and open dealings, to respect fundamental ethical values and to act sustainably.

2. Scope

This Code of Conduct supports us in this attempt by setting out the basic principles of our actions. The contents apply in all our company's subsidiaries and business units, and compliance is actively demanded by our employees worldwide.

It is therefore everyone's responsibility to trusted themselves with the content of the Code of Conduct and to comply with it in your daily work without exception. If you have any questions about the various contents, you can contact your leader or the respective topic responsible. The Code of Conduct does not take the place of laws, regulations and local rules and is supplemented by internal guidelines and employment agreements.

We are convinced that economic success can only be achieved in the long term if it is accompanied by responsible and sustainable action on the part of everyone.

The Code of Conduct not only reflects the demands we make on ourselves, but also those we expect from our partners. Business that violates the Code of Conduct will not be tolerated; for this reason, we expect all our stakeholders to act according to comparable rules.

3. Business Integrity

3.1. Compliance with Legislation

It is a matter of course for us that we will comply with current laws and other legal requirements in the countries in which we operate. For countries with weak institutional frameworks, our actions are guided by the principles of this Code of Conduct. We carefully consider what good corporate practices should be applied.

Illegal and non-compliant behaviour will not be tolerated under any circumstances. ViscoTec also ensures that its business partners comply with the law in their actions and decisions.

We observe the statutory regulations on customs and export control and always ensure compliance with all national and international trade regulations. These restrict the import and export of specific goods, technologies and services, capital and payment transactions as well as trade with specific persons and countries.

3.2. Fair Competition and Anti-trust Compliance

We rise to the fair and open competition, both nationally and internationally. In doing so, we abide by the rules of anti-trust and competition law and do not participate in price agreements, market divisions or customer collusion, market collusion or bid rigging. We also expect this from our business partners and competitors.

ViscoTec asserts itself in competition solely based on its high quality, innovation and customer-friendliness. Violations can also permanently damage the company's public reputation and lead to significant consequences for the company and its employees.

3.3. Non-corruption, Acceptance of Gift, Donations and Sponsorship

Corruption in all its forms (bribery and venality, accepting and granting advantages), including extortion, is contrary to ViscoTec corporate philosophy, prevents fair competitive conditions and will not be tolerated.

Benefits that relate to the intention or could give the appearance of obtaining a business advantage are neither promised, offered, granted, nor demanded and accepted in our business relationships. The acceptance or granting of a benefit, beyond simple services, is influenced and evaluated by factors such as proportionality, transparency, value and frequency. Reasonable gratuities customary in the industry may only be perceived as an expression of special appreciation.

As a socially committed company, we are legally compliant and transparent when it comes to donations and sponsorship.

3.4. Financial responsibility (accurate records) / disclosure of information

We record all important business transactions transparently and promptly. Records of all financial transactions are kept accurately and completely. Financial information is accurately reflected in our reports and documents. Where statutory provisions require the disclosure of records, we fulfil this obligation.

3.5. Avoiding Conflicts of Interest

We avoid internal and external conflicts of interest that could illegitimately influence business relationships. Professional decisions must not be influenced by private interests or relationships.

In the event of a conflict of interest or uncertainty, contact a manager, employee representative or management for prompt resolution.

3.6. Information Security and Data Protection

We are discreet, protect confidential information and respect intellectual property. Communication, technology and know-how transfer shall be carried out in such a way that intellectual property rights, customer information, trade secrets and non-public information are protected and are not disclosed or otherwise made available to unauthorized persons.

ViscoTec shall only collect, process or use personal data of customers, employees or other business partners that are subject to the respective data protection provisions if this is legally permissible, or the

respective data subject agrees to it. The protection of privacy in the use of personal data must be ensured in all business processes, considering applicable legal requirements.

3.7. Artificial intelligence (AI)

The use of AI is carried out in a responsible, fair and controlled manner. In addition, we ensure that the use of AI complies with all applicable national and international laws and regulations and that ethical standards are observed.

4. Human Rights, Working Conditions and Social Standards

4.1. Respecting Human Rights

We are committed to respecting and protecting internationally recognized human rights and respect the personal dignity, privacy and personal rights of each individual. These standards include the United Nations Universal Declaration of Human Rights and the International Labor Organization (ILO) Declaration of Principles and local laws and regulations that apply to our operations.

We also expect our suppliers not to commit or participate in human rights abuses and to provide fair and appropriate working conditions in compliance with legal requirements.

4.2. Prohibition of Child and Forced Labour

We do not tolerate child labour. We do not employ people who have not reached the minimum age for employment in the relevant country. Persons under the age of 18 are considered minors and are therefore in need of protection. You may not perform work that is classified as hazardous. (ILO Conventions No. [79](#), [138](#) and [182](#))

We reject any form of illegal or abusive labour, forced labour and servitude, as well as any form of human trafficking. (ILO Conventions No. [29](#) and [105](#))

4.3. Promoting Diversity, Equal Treatment and Anti-discrimination

As an internationally operating company, we work together with employees and business partners of different nationalities, cultures, religions and views of life. Our dealings with each other are characterised by respect, tolerance, appreciation, fairness and openness.

In this respect, discriminatory and harassing actions are in considerable contradiction to ViscoTec's corporate philosophy. We treat all people equally, regardless of gender, age, skin colour, religion, ethnic origin, sexual identity and orientation, disability, ideology or other personal characteristics. (ILO Convention No. [111](#), Convention on the Elimination of All Forms of Discrimination Against Women)

4.4. Freedom of Association and Collective Bargaining

We respect the right of workers to freedom of association, freedom of assembly and collective bargaining to the extent permitted and possible by law in the country in which we operate. If this is not permissible, we seek compromises for our employees. (Conventions No. [87](#), [135](#) and [154](#))

4.5. Land, forest and water rights and eviction

We respect the land, forest and water rights of the communities in which we operate. We are committed to not carrying out activities that could lead to unlawful land grabs or forced evictions. It is essential that the rights of local communities are respected and that they are involved in decision-making processes.

4.6. Use of private or public security forces

We ensure that the use of private or public security forces in our company is in line with internationally recognised human rights. We ensure that these personnel are trained and adhere to appropriate rules of behaviour.

4.7. Occupational Safety and Health

ViscoTec is aware of its responsibility and duty of care towards all employees and provides a healthy and safe working environment with appropriate protective measures. We comply with applicable laws and follow international standards regarding health and safety at work. We ensure that all our employees are properly instructed and provide appropriate personal protective equipment. (cf. [ILO Guidelines on Occupational Safety and Health](#))

4.8. Working Hours and Payment

We comply with applicable laws and international labour standards regarding working hours and ensure that the respective legally permissible maximum limits are not exceeded.

Payment is based on applicable laws and, if applicable, existing collective agreements and is supplemented by the relevant national minimum wage laws. We recruit our staff in accordance with the law with written employment contracts and based on documented employment relationships. (ILO-Conventions No. [1](#), [14](#) and [100](#))

5. Environment, Energy and Climate Protection

We are aware of our responsibility towards future generations. We strive to minimise our impact on the environment at all our locations. This includes, among other things, the economical and prudent use of natural resources, the reduction of CO₂ emissions, increasing energy efficiency as well as the use of renewable energies, the reduction of waste and its proper disposal as well as the responsible handling of hazardous substances for people and the environment.

We take a holistic approach and ensure that all our products meet our high environmental standards throughout the entire product cycle, from development and production to use, reuse, recycling or disposal. In doing so, our efforts towards sustainable economic development go beyond the legally required requirements.

All employees are called on to protect the environment and are made aware of this through training measures.

6. Material Compliance and Conflict Materials

The requirements of the applicable laws and standards on REACH, RoHS and Conflict Minerals are implemented. To this end, we take due diligence measures to avoid the use of conflict minerals in our

products. We want to ensure that goods and materials used have not been procured in an illegal or unethical way, thus preventing human rights violations, corruption and funding of armed groups or similar.

7. Implementation and Enforcement

Appropriate and reasonable efforts will be made to continuously apply and implement the principles and values described.

All employees are sensitised to the contents of the Code of Conduct and receive training on relevant topics as required. Violations of the Code of Conduct will not be tolerated and may lead to consequences under labour law.

We support any public enquiry and provide full transparency both in the interest of the company and in the interest of legal protection.

7.1. Indications of Violations

Every employee of ViscoTec is encouraged to report violations. In person, verbally or in writing - if necessary, also anonymously. You can use one of our established reporting channels for this purpose.

8. Signature

Franz Kamhuber

Martin Stadler

Töging a. Inn,
21.01.2025

Management
"commercial area"

Management
"technical area"