



# Whistleblowing policy, conduct guidelines and anti-corruption policy

## 1. Preamble


These ethical and conduct guidelines define the principles and standards of PMA/TOOLS AG as regards its responsibility for people and the environment. PMA/TOOLS AG and its employees are obliged to observe the applicable national and international legal regulations.

In addition to the provisions of antitrust and competition legislation, these include in particular foreign trade regulations, rules on good corporate governance, regulations on the prevention of bribery, illegal money transfers and corruption, as well as the relevant labour and environmental regulations, plus the GDPR. The ethical guidelines are primarily based on the principles of the UN Global Compact, the ILO conventions, the United Nations Universal Declaration of Human Rights, the UN Conventions on the Rights of the Child and on the Elimination of All Forms of Discrimination against Women, and the OECD Guidelines for Multinational Enterprises.

The Code is equally valid in all areas of the company and must always be applied in compliance with national laws and regulations.

## 2. Customer and supplier relationship

Every employee of PMA/TOOLS AG is obliged to observe the rules of fair competition and to refrain from any measures aimed at an inadmissible restraint of competition and that violate the legal regulations. This includes in particular agreements on prices and/or capacities with competitors, agreements not to compete, sham bids, allocation of customers, territories, production programmes or other segmentation criteria, agreements on terms of sale. When purchasing inventories, materials, services or other factors from third parties, it is essential to ensure that the procurement process is based solely on quality, performance and costs. It is prohibited to demand gratuities of any kind from suppliers and service providers for the personal benefit of the employee. The acceptance of monetary gifts is prohibited. Exceptions only apply to generally customary occasional gifts and/or promotional gifts up to a value of €50. Gifts in kind also include other benefits, in particular invitations to events without a business angle, services, courtesies, commission payments or other favours. Compliance with these generally applicable rules of conduct should be adhered to throughout the supply chain. The principles of non-discrimination must always be observed when selecting and dealing with suppliers.

<b>Created by</b> Dirk Baltes	<b>Modified by</b> Kristin Steingans	<b>Released by</b> Uwe Kremer (Chairman)	<b>Revision index</b> 1
<b>Datum</b> 27.02.2018	<b>Datum</b> 13.03.2023	<b>Date, Signature</b>  Kremer	<b>Page</b> 1/6



### 3. Employees

The success of PMA/TOOLS AG is largely based on the qualification and motivation of its employees. The creation of employee satisfaction through advancement and adaptation training, information, engagement, performance-related remuneration and safe and healthy working conditions is a substantial element of corporate policy. Every employee is entitled to fair, polite and respectful treatment by superiors, employees and colleagues. PMA/TOOLS AG is especially aware of its responsibility for the health and safety of its employees. Employees are regularly informed and trained on the topics of occupational safety. In the context of occupational safety, corresponding risks are investigated and minimised through appropriate measures, and the optimum precautions are taken to prevent occupational accidents and diseases.

PMA/TOOLS AG respects the dignity, privacy and personal rights of each individual and observes the prohibition on discrimination in accordance with the principles of the German General Equal Treatment Act (AGG). The working methods of PMA/TOOLS AG serve to create an environment where fairness, integrity and respect are the norm. It is the responsibility of all employees to ensure that this remains the case. It takes courage to speak out against unethical behaviour. Violations of this Code of Conduct must be reported to your own line manager as soon as possible. If the violation is caused by your own line manager, it must be reported to the manager of the next level up, and in case of doubt directly to the HR team leader. The person who receives the report will do their best to ensure that it is treated confidentially. The person making the report should not suffer any disadvantage as a result.

The corporate value of good character also includes a commitment to integrity and honesty as well as to the consistent observance of legal and regulatory requirements (compliance). We expect this standard both of our employees and our business partners.

### 4. Integrity

PMA/TOOLS AG understands integrity to mean the conformity of our external actions with our inner values based on decency and fairness. Integrity is a kind of inner moral compass and – for example in the case of regulatory gaps – provides a guide for decisions and actions that are in line with our values and in accordance with a generally accepted understanding of decency.

The employees, managers and board of PMA/TOOLS AG are constantly mindful of integrity in their daily work.

<p><b>Created by</b> Dirk Baltes</p> <p><b>Datum</b> 27.02.2018</p>	<p><b>Modified by</b> Kristin Steingans</p> <p><b>Datum</b> 13.03.2023</p>	<p><b>Released by</b> Uwe Kremer (Chairman)</p> <p><b>Date, Signature</b>  Kremer</p>	<p><b>Revision index</b> 1</p> <p><b>Page</b> 2/6</p>
---	--	---	---

## 5. Fairness, equal treatment and fair dealings with one another

A working atmosphere characterised by fairness promotes motivation and efficiency. The relationships between management, executives and employees at all levels and in all areas of the company are guided by fairness, mutual respect, openness and the common understanding of a trust-based partnership.

No forms of discrimination have any place in our corporate culture. We do not discriminate or favour anyone on the basis of gender, race, religion, age, disability, sexual orientation, origin or any other legally protected characteristics and will not tolerate any discrimination in this respect. The benchmark for assessing employees are a person's professional skills, performance and ethical behaviour. Every employee is urged to actively contribute to an atmosphere of respectful cooperation in which any kind of personal harassment is prohibited. This includes in particular job harassment, unwanted sexual advances, unwanted physical contact, indecent offers, humiliation of any kind, as well as insulting, offensive or belittling jokes, remarks and actions. Violence in any form, assaults at work including threats and intimidation as well as bullying are prohibited in our company. Violations of these principles in particular entail appropriate measures and sanctions.

## 6. Confidentiality and business secrets

The employees of PMA/TOOLS AG are not allowed to pass on confidential information to third parties without authorisation, unless it is already known to the public. This includes in particular technical data, salary data, financial data, company data, customer information, file notes and other information relating to the business of our company and its operational activities and future plans. The respective employment contracts will again refer to this passage separately. In addition, we refer to our homepage, where we also point out the confidentiality. Our know-how is of fundamental importance for the long-term success of our company. For this reason, the employees of PMA/TOOLS AG must protect intellectual property from unauthorised access by third parties and unauthorised disclosure to third parties. Intellectual property includes in particular business secrets and confidential information as well as customer lists and product specifications.

## 7. Anti-corruption

No employee may demand, be promised or accept personal advantages – in particular invitations, gifts and other benefits – which, on objective assessment, are likely to have an unfair influence on business conduct. The same applies to offering, promising or granting personal advantages – in particular

### Created by

Dirk Baltes

### Datum

27.02.2018

### Modified by

Kristin Steingans


### Datum

13.03.2023

### Released by

Uwe Kremer (Chairman)

### Date, Signature

  
Kremer

### Revision index

1

### Page

3/6

invitations, gifts and other benefits – to third parties, in particular to business partners and customers, which, on objective assessment, are likely to have an unfair influence on business conduct.

The very appearance of such unfair, passive or active influence must be avoided. This applies in particular when dealing with public officials or public employees. Violations of these principles in particular entail appropriate measures and sanctions.

## 8. Antitrust and competition law

PMA/TOOLS AG is in business competition with numerous other companies inside and outside our industry. We are committed to fair and unrestrained competition in compliance with the provisions of antitrust and competition law. All employees are obliged to comply with antitrust and competition law. This includes the prohibition of agreements in violation of antitrust law and the prohibition of abuse of a dominant position. In particular, employees shall refrain from making agreements or arrangements with competitors both inside and outside our industry regarding the prices of our services. This applies both to purchase and sales prices. Employees are aware that the exchange of sensitive information from a competition perspective also violates applicable law. Price fixing, exclusive supply or exclusive purchase obligations, abusive rebates and the imposition of links between different products or services at the time of purchase or procurement (tying) are not permitted vis-à-vis suppliers. When participating in an invitation to tender, no agreement shall be made with other participants in this invitation to tender.

## 9. Prevention of money laundering

Money laundering is the process of introducing funds or other assets acquired through previous criminal offences into the legal economy. Employees shall refrain from engaging in any transaction that facilitates or encourages such channelling of funds, for example, by receiving, exchanging or transferring illegally acquired funds or assets. The employees of PMA/TOOLS AG comply with national and international laws and regulations for the prevention of money laundering.

## 10. Avoidance of conflicts of interest

Employees and management are aware that mixing professional and private affairs can cause issues. Employees and management shall therefore ensure a clear separation of professional and private interests. Business decisions or personnel-related decisions must not be made on the basis of private interests or relationships. Potential conflicts of interest must be disclosed immediately to the responsible superior and resolved appropriately.

**Created by**

Dirk Baltes

**Datum**

27.02.2018

**Modified by**

Kristin Steingans


**Datum**

13.03.2023

**Released by**

Uwe Kremer (Chairman)

**Date, Signature**

  
Kremer

**Revision index**

1

**Page**

4/6

## 11. Data protection

Data protection refers to the protection of the individual from the misuse of personal data. The basis for this is the individual's right to informational self-determination, which is expressed in the fact that each person can basically decide for themselves who should have access to which of their personal data and when. Employees must comply with the relevant laws and company regulations with regard to personal data. Personal data may only be processed on a legitimate basis in accordance with the applicable laws. Any violations of data protection regulations that are discovered must be reported immediately to the supervisor or the HR department.

## 12. Environmental protection

PMA/TOOLS AG is mindful of the ecological impact of its business activities and is committed to improving its environmental footprint by taking preventive environmental measures and using environmentally friendly technologies. Every employee should protect natural resources and should endeavour to minimise the burden on the environment in their work by conserving materials, planning for energy conservation and avoiding, reducing and recycling waste.

## 13. Health and safety at work

Employees deserve a safe and healthy working environment. PMA/TOOLS therefore attaches great importance to compliance with the health and safety at work guidelines. PMA/TOOLS strives to promote the physical and psychological well-being of its employees. The health and safety at work policy also includes the prohibition of illegal drugs in the workplace.

## 14. Systems and product safety

Our systems are regularly checked and maintained. Our employees are thoroughly instructed, trained and supervised. Only if these measures are carried out can operational disturbances, accidents or incidents be avoided.

## 15. Information

Information about violations of legal or internal regulations can be reported to the respective supervisor, the HR department, via the anonymous mailbox that is emptied by the HR Department or

**Created by**

Dirk Baltes

**Datum**

27.02.2018

**Modified by**

Kristin Steingans

**Datum**

13.03.2023

**Released by**

Uwe Kremer (Chairman)

**Date, Signature**



Kremer

**Revision index**

1

**Page**

5/6

to the management. Abusive or deliberately false information will result in appropriate measures and sanctions.

## 16. Observance

These ethical and conduct guidelines are to be made available to every employee of PMA/TOOLS AG. Every employee of PMA/TOOLS AG must be aware of these guidelines and work in accordance with them. For this purpose, the Code of Conduct is handed out to every new employee upon recruitment, and the Code is also available on the intranet and on the homepage of PMA/TOOLS AG. Superiors are responsible for ensuring that the Code of Conduct is implemented consistently. They must also be aware of their role model function.

## 17. Entry into force

This Code of Conduct shall enter into force on 1 March 2018.

**Created by**

Dirk Baltes

**Datum**

27.02.2018

**Modified by**

Kristin Steingans

**Datum**

13.03.2023

**Released by**

Uwe Kremer (Chairman)

**Date, Signature**

  
Kremer

**Revision index**

1

**Page**

6/6