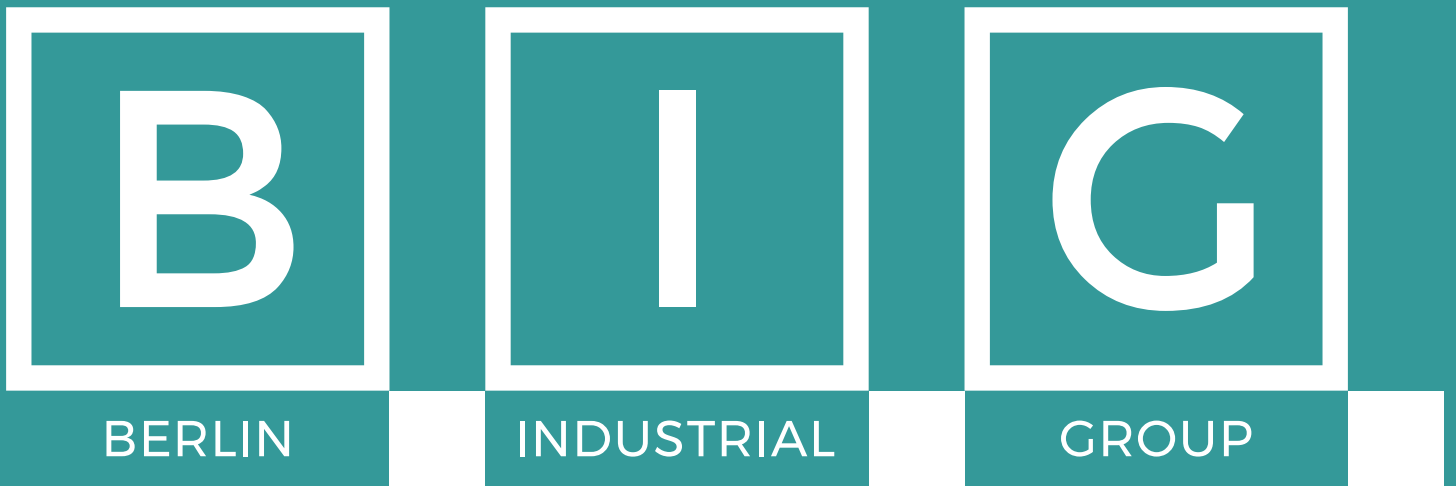


UNIQUE, UNITED.



POLICY STATEMENT
REGARDING RESPECT FOR HUMAN RIGHTS
AND THE ENVIRONMENT

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PREAMBLE

Berlin.Industrial.Group. (B.I.G.) is a dynamic coalition of highly specialised technology companies and start-ups. We serve global industrial markets with world-class products. Our strength lies in adapting rapidly to our customers' changing requirements as we offer them customized solutions.

We – that is a colourful and synergistic mix of tinkerers, strategists, creatives, tech geeks, and passionately committed designers and engineers. About 340 people work in our Berlin location, pouring heart and soul into achieving our common goal: creating the industry of tomorrow, today.

In compliance with the mission of our company: „Act freely, industrially and sustainably“, we make sure that our business activities fulfil our stakeholders' requirements in a manner that respects the environment and human rights. This policy statement regarding respect for human rights and the environment complements the applicable B.I.G. Code of Conduct, which forms the basis and reference for all applicable policies and regulations that guide the ethic conduct within our group.



2

COMMITMENT TO INTERNATIONALLY ACCEPTED NORMS, REGULATIONS AND STANDARDS

In order to warrant that human rights and environmental laws are among B.I.G.'s most important principles, we ensure that our business activities are in line with the following international standards and regulations:

- the United Nations Global Compact;
- the UN Universal Declaration of Human Rights;
- the UN Guiding Principles for Business and Human Rights;
- the 1998 International Labor Organization Declaration on Fundamental Principles and Rights at Work;
- Principles of the Organisation for Economic Cooperation and Development (OECD).



3

OUR UNDERSTANDING OF HUMAN RIGHTS AND RISKS

Child labour and juvenile employees

We condemn any form of exploitation of children and young people. We undertake not to employ children or young people who have not yet reached the minimum age agreed upon in the ILO Convention. When child labour is identified, corrective action must be taken in the best interests of the child. Every

child and young employee must be protected from economic exploitation.

Forced labour and modern slavery

We do not use forced labour, serfdom, debt bondage, or involuntary labour of any kind. Work must always be offered voluntarily. Employees must be allowed to retain control of their identification documents (e.g., passport, work permit, or any other personal legal document). Employees must not be exposed to any

form of violence, psychological or physical threats, abuse, or coercion; any form of human trafficking or participation in it is strictly prohibited.

Compensation, wages, social security benefits, and working hours

We comply with all applicable national laws and binding industry standards regarding working hours, overtime, wages and salaries, and other employer benefits. Employees must be informed about their working conditions, in particular their rights and obligations, in a language and form that they can understand. We remunerate our employees on

time. Upon request, we will inform you clearly and unequivocally of the basis of your remuneration. Deductions from wages and salaries as a disciplinary measure are only permissible within the legal framework.

Diversity, tolerance and equal treatment

We want B.I.G. to be a place of mutual trust and respect that embraces cultural diversity and values all employees for their merits. Our elementary ethical principles and applicable law form the basis of every decision concerning our employees. The factors listed below as examples will not influence personnel decisions (except for a legitimate reason):

- age
- nationality
- national or ethnic origin
- place of residence
- religion and philosophical beliefs
- gender
- skin colour
- gender identities or expressions of gender
- sexual orientation
- political conviction
- physical or mental impairment

Where permissible and possible, we will promote equal opportunities by supporting the recruitment of employees from disadvantaged groups, such as “people with disabilities”. We are committed to ensuring equality for all and protecting the rights of vulnerable groups within B.I.G., especially the rights of minorities and women. We also respect the rights of indigenous peoples, where they are affected. We also take internal measures to ensure equal pay and equal opportunities at all levels of employment. The recruitment process, in particular, will be as ethical,

sustainable, transparent and respectful as possible and designed without any form of discrimination (ethical recruitment).

Discrimination, violence, and harassment in the workplace are unacceptable to us. Such behaviour is not tolerated within B.I.G. The types of behaviour that we do not tolerate include, but are not limited to:

- any form of bullying
- verbal attacks (such as insults)
- racist or sexist statements
- physical threats or attacks
- unwanted physical contact
- open hostility in the workplace

We promote a work environment that enables inclusion, where the diversity of our employees is valued and any form of discrimination, harassment or bullying has no place.

Occupational health and safety

Our goal is to protect our health and that of our colleagues, create a safe working environment, and ensure the integrity of all colleagues. All employees must take care of their health and safety. As part of compliance with occupational safety measures, it is also necessary to consider the health and safety of colleagues. Effective occupational health and safe-

ty management requires a culture that strives to eliminate accidents, near misses, and work-related illnesses.

Corruption, bribery

B.I.G. never improperly influences official or business activities or procures an improper advantage during business activities. B.I.G. refrains from entering into a business transaction that potentially violates applicable law or the company's principles. Any employee who engages in corruption will be subject to discipli-

nary action, which will typically consist of termination of employment.

Privacy, data security and disclosure of information

Regarding the protection of personal data, we undertake to comply with the reasonable expectations of our principals, customers and employees. We follow the laws on privacy and information security and the official regulations when collecting, storing, processing, transmitting, and transferring personal data. This means that we only process personal data if this is lawful and necessary to fulfil legitimate business purposes and only store the data for as long as is necessary to fulfil these purposes and comply with

legal requirements. We ensure that our business secrets are adequately protected. We protect confidential information from unauthorised obtainment, use and disclosure as well as from misuse, loss, destruction and manipulation.

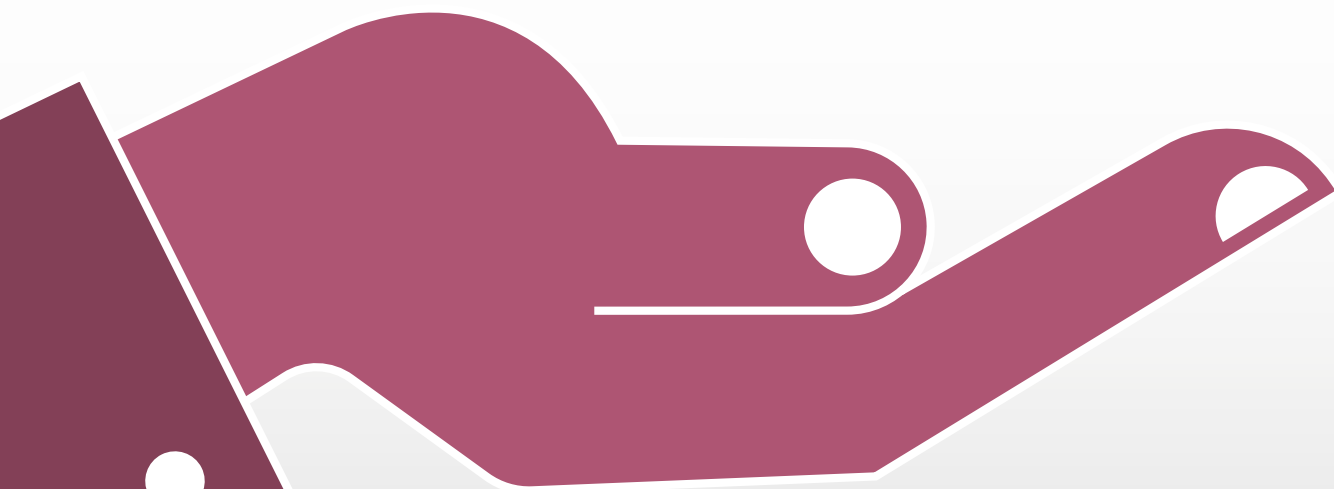
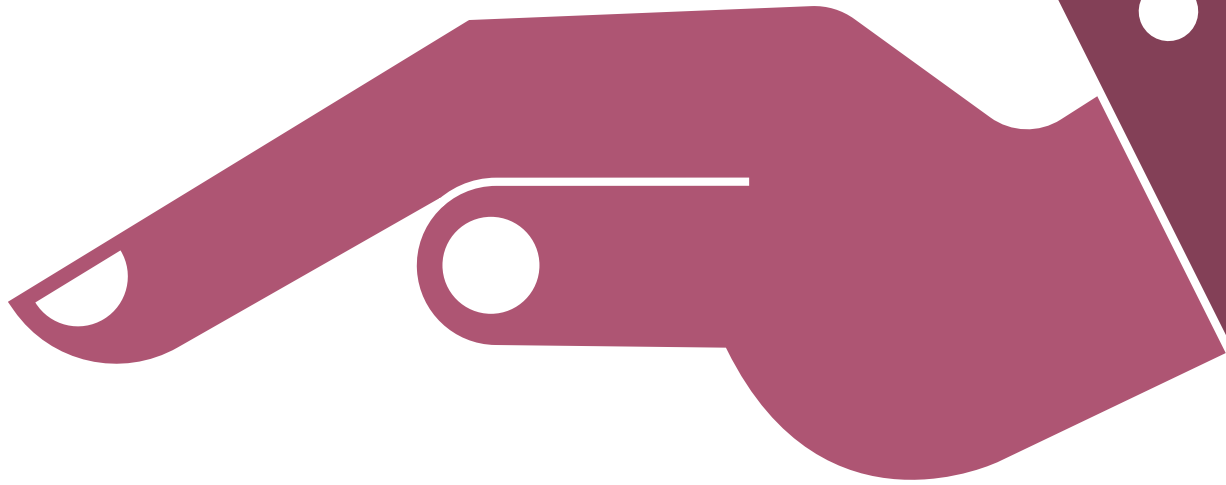
Environment

B.I.G. as a group is committed to the principles of sustainable business. It is important to achieve an appropriate balance between the sometimes competing aspects of the market economy, occupational health and safety, energy efficiency, environmental protection, and responsibility for society as a whole. We aim to prevent environmental damage, minimise our use of energy and resources, and ensure that we follow the principles of sustainable development. We are committed to respecting local, national, international, and traditional rights to land, forest, water, and resources, especially the rights of indigenous communities. The free and informed consent of affected communities must be obtained before legally permissible changes in the use of land, forest, or water or interventions in the resources of local communities are made. Negative social, health, environmental, or economic impacts from the acquisition of land, forest, water, and resources must be prevented and the livelihoods and living standards of the people affected must be preserved. B.I.G. intends to comply with all applicable environmental regulations and to align its production and services with the idea of sustainability. This includes the best possible protection of the environment, careful use of resources, and successful energy conservation.

B.I.G. complies with all applicable environmental laws, regulations, and standards and operates an efficient system for identifying and eliminating potential environmental hazards.

B.I.G. implements the following climate protection objectives:

- making use of the potential of energy efficiency and renewable energies;
- careful management of water consumption and quality;
- finding and seizing opportunities to continually improve air quality;
- responsible management of sustainable resources;
- reduction of waste;
- establishment of a responsible chemicals management.



4

RESPONSIBILITIES

Compliance with human rights and environmental laws is considered to be an interdisciplinary responsibility within B.I.G., and this is why experts from various departments work together. This includes colleagues from Governance, Risk & Compliance, Strategic Purchase, HR, Order Management and Community Management as well as the sustainability team.

This group meets once per quarter in order to determine the needs for the further improvement of our human rights strategy.

The complaint procedure is the responsibility of the compliance ombudsman, who is a freelance attorney at law, not subject to instructions and able to act independently.



5

COMPLIANCE WITH AND IMPLEMENTATION OF DUTIES OF CARE RELATED TO HUMAN RIGHTS AND THE ENVIRONMENT

B.I.G. has various measures in place to prevent and deal with violations of human rights and environmental laws. By stipulating responsibilities regarding monitoring and implementation of and compliance with measures related to human rights and environmental laws and by preparing internal regulations and documented processes, we have ensured that every employee has specific contact persons, measures, processes and assistance available, which facilitates the realisation of the duties of care and the integration in the daily work routine.

Those include but are not limited to:

- Employees have the obligation to comply with regulations regarding human rights and environmental laws (Code of Conduct);
- Suppliers have the obligation to comply with regulations regarding human rights and environmental laws (Supplier Code of Conduct);
- A complaint procedure has been established and communicated;
- The Whistleblower System and Complaint Procedure Policy is in place;
- A compliance management system is established and developed;
- Risk analyses were made to identify general compliance risks and risks related to human rights and environmental laws;
- Training sessions regarding compliance and specific issues regarding human rights and environmental laws are held;
- A company health and safety system is made available;
- An anti-corruption policy is in place;
- The B.I.G. environmental programme is implemented;
- Our sustainability team organises regular meetings/workshops;
- The environment management system is certified in accordance with ISO 14001:2015 for B.I.G. group companies;
- This policy statement is in place.

RISK ANALYSIS

Within the framework of our duty of care we analyse **abstract and concrete risks** in order to identify, assess and address potential and actual negative impacts on human rights and the environment within our business activities and our supply chain. Therefore, we systematically augmented our company-wide risk and supplier management system with topics related to human rights and the environment.

First, we take an abstract look at the country-specific and industry-specific risks that may arise from our business activities. Where we find an increased risk disposition, we conduct a concrete risk analysis regarding legal positions that are protected by the internationally recognised human rights framework regulations and standards stated in no. 2.

Our analysis of risks for and effects on human rights and the environment is updated annually and more often if required.

Based on our risk analyses in our own area of operations, we identified the following areas as **abstract sector-specific and company-specific risks** to which we pay special attention during the implementation of our duties of care:

As a group of companies operating in the field of laser technology, we prioritised the company-specific risk **occupational health and safety** in our own area of operations. The strong forming of laser radiation may lead to high intensities, which require special protective measures when using laser radiation.

In addition, B.I.G. is well aware of the fact that our activities affect the **environment**. Therefore, we also focus on the risk “environmental protection” and consider it our duty to reduce any environmental damage to a minimum within the economic and technical possibilities and apply well-conceived processes. To fulfil our responsibility in dealing with the environment and resources, we determine and evaluate the significant environmental aspects, de-

rive environmental goals or programmes, and check their fulfilment based on measurable characteristics.

In our supply chain, we identified the areas of occupational health and safety, freedom of association, environment as particularly sensitive.

The results of this analysis have some influence on our company's decision-making processes regarding the selection of our suppliers, our business partner management, product responsibility and product development as well as mergers and acquisitions. The risk analyses form the basis for the identification of adequate measures. In addition, we use the results as the basis for the preparation and, if required, amendment of internal regulations, processes and trainings.

We consider the implementation of the human rights and environmental law standards to be a **continual process**. This does not only mean that we pay attention and adequately react to changing circumstances and framework conditions in Germany and abroad, but also that we strive to improve the situations regarding human rights and environmental laws within our sphere of influence and to work on forward-looking strategies and solutions.

This also includes **controlling the effectiveness** of the measures we implemented on a regular basis and more often if required.

PREVENTIVE AND CORRECTIVE MEASURES

In order to adequately fulfil our responsibility for the respect of human rights and environmental protection, we rely on a mixture of various measures. It is our goal to protect persons and vulnerable groups that may be affected, and to prevent – or at least to reduce – negative effects on their human rights and on the environment.

For this purpose, we developed clear processes. We actively and systematically involve holders of rights and persons affected by environmental issues (such as our employees and the employees of our suppliers or the members of local communities). In addition, we regularly cooperate with human rights and environmental experts and obtain information on best practice standards, e.g., regarding industry initiatives. We also cooperate with various stakeholders in order to ensure that human rights are respected and our impacts on the environment are minimised.

By providing adequate guidelines and processes and by including issues regarding human rights and the environment in our business decisions and in our company strategy, we ensure that human rights and environmental concerns are taken into account in our own area of operations and our supply chain.

DUTIES OF CARE

We contractually bind all our direct business partners to observe the laws applicable in the relevant country as well as ILO's core working time standards, to respect human rights and to adequately address any risks related to human rights vis-à-vis their own business partners.

If our risk analyses show a risk of our business activities causing or contributing to negative effects on human rights, we have adequate procedures in place to assess, change, stop and/or correct such activity. In our own area of operations we have measures for immediate solutions and ending violations, including reparation measures and we improve our internal processes.

Should we find that our business activities within the supply chain have negative effects on human rights or the environment, we will immediately look for and define **adequate corrective measures** together with our suppliers. Discontinuing the business relationship will be our „last resort“.

In order to prevent concrete risks related to occupational health and safety, we have a **company safety and health protection system** in place that is described in the related policy. We aim at preventing all risks for life and limb and to protect our employees. The numerous technical, organisational and personal protection measures will be determined and implemented in relation to the risks resulting from the risk assessments.

These measures include:

- Elimination and/or minimisation of risk sources by substitution;
- Secure setting and maintenance of machines and equipment, plants, work and social rooms;
- Regulations on the safe design of work processes; Access restrictions, work instructions, instructions and dose limitations;
- Additional information on safety and health at work.

We aim at guaranteeing a risk-free workplace and long-term maintenance of our employees' health. Various occupational health and safety officers help us reach that goal: In addition to the Security Officer, the Occupational Health and Safety Officer, the Company Medical Officer, we have the Hazardous Substance Officer and three **Laser Protection Officers**. The Laser Protection Officers are responsible for the safe operation of the laser equipment at the work stations and will conduct instruction and training sessions monthly and more often if required.

In addition, we have an **Occupational Health and Safety Committee** that offers advice regarding occupational health and safety and accident prevention, and is convened on a quarterly basis by the managers of the group companies with the support of the Occupational Health and Safety Officer.

B.I.G. strives to reconcile profitable production and **care for our environment**. For this purpose, we want to improve our environmental performance and eliminate or reduce environmental pollution, where

this is technically and organizationally possible and economically viable.

We bear responsibility for the environmental compatibility and sustainability of our products and services. We rely on environmentally compatible, advanced, and efficient technologies and implement them across the entire life cycle of our products. As early as during development and production, we pay attention to the careful use of natural resources, a continuous reduction of the environmental impact and compliance with environmental protection laws and regulations. We also respect the principles of recycling management and the recyclability of our products at the end of their life cycle.

B.I.G. considers environmental protection concerns as part of its activities and uses resources and energy appropriately and sparingly. We ensure that our activities have the least possible negative impact on the environment and comply with environmental protection laws and regulations. Environmentally oriented management is one of the primary objectives of our corporate policy. Therefore, various B.I.G. group companies have an environment management system certified in accordance with ISO 14001:2015.

In addition, sustainable behaviour is particularly important to B.I.G. Therefore, in 2023, we continued our **sustainability efforts** we had started in previous years, and implemented the following individual measures:

- “Rented sheep” for environmentally friendly lawn care;
- Cultivation of herbs and wild flowers in the raised beds as food for the bees and of vegetables for our employees;
- Erection of additional bird and insect baths;
- Mounting of birdhouses and other protective structures for wild birds,
- Step-by-step change to LEDs;
- Recording and publication of the key figures for electricity, water, district heating, etc.;
- Step-by-step exchange/extension of electricity meters;
- Replacement of old / acquisition of various new (small) devices with devices with low energy consumption;
- Use of certified sustainable companies and suppliers (e.g., for electricity or printing services);
- Use of environmentally friendly means of transportation (public transport) for business trips;
- Introduction of the “job ticket” for employees and working students;
- Establishment of an area of arable land as an experimental field for sustainable agriculture;
- Use of environmentally friendly cleaning agents and recycling products for the cleaning of the company;
- Change to sustainable/recyclable office supplies (e.g., paper, pens, etc.);
- Selection of sustainable presents for employees (e.g., for Christmas) and merchandise (e.g., for trade fairs).

TRAINING SESSIONS AND AWARENESS

An essential aspect of our duties of care is to raise our employees' awareness for the respect of human rights and the protection of the environment. Therefore, we regularly conduct training sessions to ensure that our employees are aware of risks relating to human rights and environmental laws and that they are able to effectively implement the resulting processes of care.

In addition, our employees are also trained in environmental awareness.

CONTINUAL IMPROVEMENT OF OUR HUMAN RIGHTS STRATEGY

For us, respect of human rights and the protection of the environment is a ongoing process. We continually check the implementation of our duties of care regarding human rights and the environment, taking into consideration changing framework conditions, the type of our business activities as well as the size and structure of our company. Therefore, the integration of the processes of care into our organisation and our business relationships is of utmost importance to us.







6

COMPLAINT MECHANISM

Violations of human rights and severe misconduct must be made public so that they can be punished and prevented in future.

Our employees, the employees of our suppliers and third parties may use our Whistleblower System (see below) and its reporting paths to inform B.I.G.'s compliance ombudsman confidentially, in anonymised form, in a language of their choice, of violations of applicable law, of the Code of Conduct or the Supplier Code of Conduct, without having to fear any disadvantages.

Our **Whistleblower System** can be accessed by the public at:
<https://berlin.industrial.group/de/hinweisgebersystem/>

We guarantee the greatest possible protection of data, the confidentiality of your identity and personal rights for all reports via the Whistleblower System.

We request our suppliers to inform their employees and all persons affected by our business activities and their sub-suppliers of our public whistleblower portal, which is certified in accordance with ISO 27001, in suitable form and of the code of procedure included therein in German and English.

Any and all information received will be processed in an established, transparent and confidential process. Justified suspicious cases of risk related to human rights or the environment or violations in our area of operations or in supplier companies will be the subject matter of a concrete risk analysis and will lead to the implementation of adequate preventive or corrective measures as well as to an improvement of our risk management system.

The effectiveness of the complaint procedure will be reviewed once per year and more often if required.



7

INTERNAL AND EXTERNAL COMMUNICATION

Communication is the alpha and omega of an innovative, growing company. This is equally true of internal and external communication. For example, our **Intranet** offers an internal platform for quick communication, including on topics related to human rights.

Respect for human rights and environmental laws is an integral part of our **Code of Conduct** as well as of the **Supplier Code of Conduct**. Employees and executives are regularly **trained** on the Code of Conduct and on human rights and environmental laws.

Our **complaint procedure**, the related **code of procedure** and the presentation of the compliance ombudsman are communicated on our website in German and English.

Our **whistleblower portal** www.safewhistle.info is multilingual (available in German, English, French, Spanish and Dutch), additional languages will be added step by step, and there is the option to send encrypted voice messages, so the system can be used by illiterate persons. In addition, whistleblowers may request the compliance ombudsman to call in to a personal meeting an interpreter, who is specifically bound to secrecy and who translates from and to the whistleblower's native language.

In addition **internal communication** occurs on **environmental topics** during our sustainability team's regular meetings/workshops and via posts on the dedicated page Environmental Management and Sustainability on the Intranet.



We **communicate** our **sustainability efforts externally** by:

- Participating in events related to our membership in the Climate Council Marzahn-Hellersdorf, of the Sustainability Work Group of the business community Marzahn-Hellersdorf and our membership in the Chamber of Industry and Commerce Berlin;
- Keeping in contact with public transport organisations for a better connection of our sites (e.g., requesting BVG to change the bus route);

- Including topics related to the environment and sustainability in (company) events (e.g., Open Campus).

We will continue to communicate our policies and measures related to human rights and to raise our employees', customers' and direct suppliers' awareness and provide them with information.





8

DOCUMENTATION AND REPORTING

In the publications stated below, we provide clear information on our activities regarding respect of human rights and environmental laws:

- The German Sustainability Code (sustainability report 2023 of Berlin.Industrial.Group. for the reporting year 2022,
- Website: Sustainability of Berlin.Industrial.Group. (Berlin.Industrial.Group. – Unique, United.)

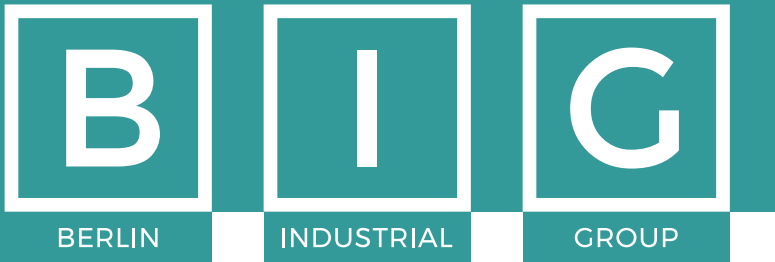


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FINAL PROVISIONS

This policy statement is publicly available on our website. Employees have the option of accessing this policy on the Intranet. This policy statement shall come into force on 1 June 2024.

UNIQUE, UNITED.



CONTACT

BERLIN.INDUSTRIAL.GROUP.
SCHWARZE-PUMPE-WEG 16
12681 BERLIN

 info@berlin.industrial.group

 +49 (0) 30 – 91 20 74-10

 www.berlin.industrial.group