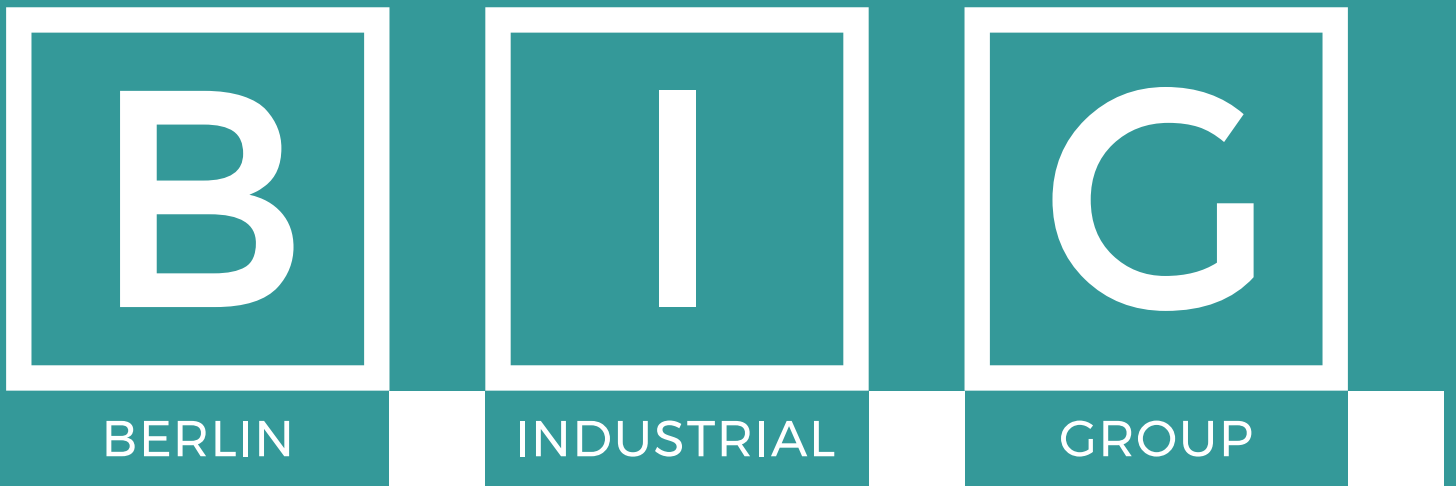


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# CODE OF CONDUCT

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1

**THIS  
CODE OF CONDUCT**

# Foreword from the Management

Industrial champions for a sustainable industry – The foundation of our operations is the constant striving for **free. industrial. sustainable** engagement. In everything we do. At the Berlin. Industrial.Group. (B.I.G.), it is part of your job to ensure that these goals are the basis of your work and help us to further support our outstanding position in the market.

Our long-term success as B.I.G. depends on protecting our unique corporate culture with shared values and high ethical standards: Through our exemplary ethical behavior as a responsible employer and trustworthy business partner. There must be no contradiction between what we say and what we do.

This Code of Conduct defines what we as a Group have set ourselves as a goal in terms of acting with integrity and what all employees, partners, suppliers, and customers contribute to it.

We distinguish ourselves through excellent professional knowledge, independent, self-reliant work, and economic thinking.

We see ourselves as a community where members can rely on each other:

- We can only achieve our goals when everyone pulls together - with team spirit, sympathy, respect, loyalty, openness, and transparency.

Sound relationships with our commercial partners are the foundation of our business:

- Respect and loyalty as well as openness and transparency also apply when working with customers, suppliers, and other business partners.

This Code of Conduct is part of the B.I.G. Compliance management that defines our corporate actions. According to applicable law, the B.I.G. Code of Conduct applies wherever we – the Berlin.Industrial.Group – operate. We will regularly review the Code of Conduct and revise it as necessary.

If you have any comments and suggestions about the content of the Code of Conduct or our other policies and standards, please let the Compliance Officer know. We look forward to hearing your point of view and count on your active cooperation.



**JAN-MARC LISCHKA**

Executive Director  
B.I.G. Holding SE



**IGOR HASCHKE**

Senior Management  
B.I.G. Corporate Services GmbH



**AXEL LUFT**

Senior Management  
Scansonic MI GmbH  
B.I.G. Technology Services GmbH



**FLORIAN ALBERT**

Senior Management  
Scansonic MI GmbH



**DENNIS GEORGE**

Senior Management  
Lumics GmbH



**BEATE SAUTER**

Senior Management  
Lumics GmbH



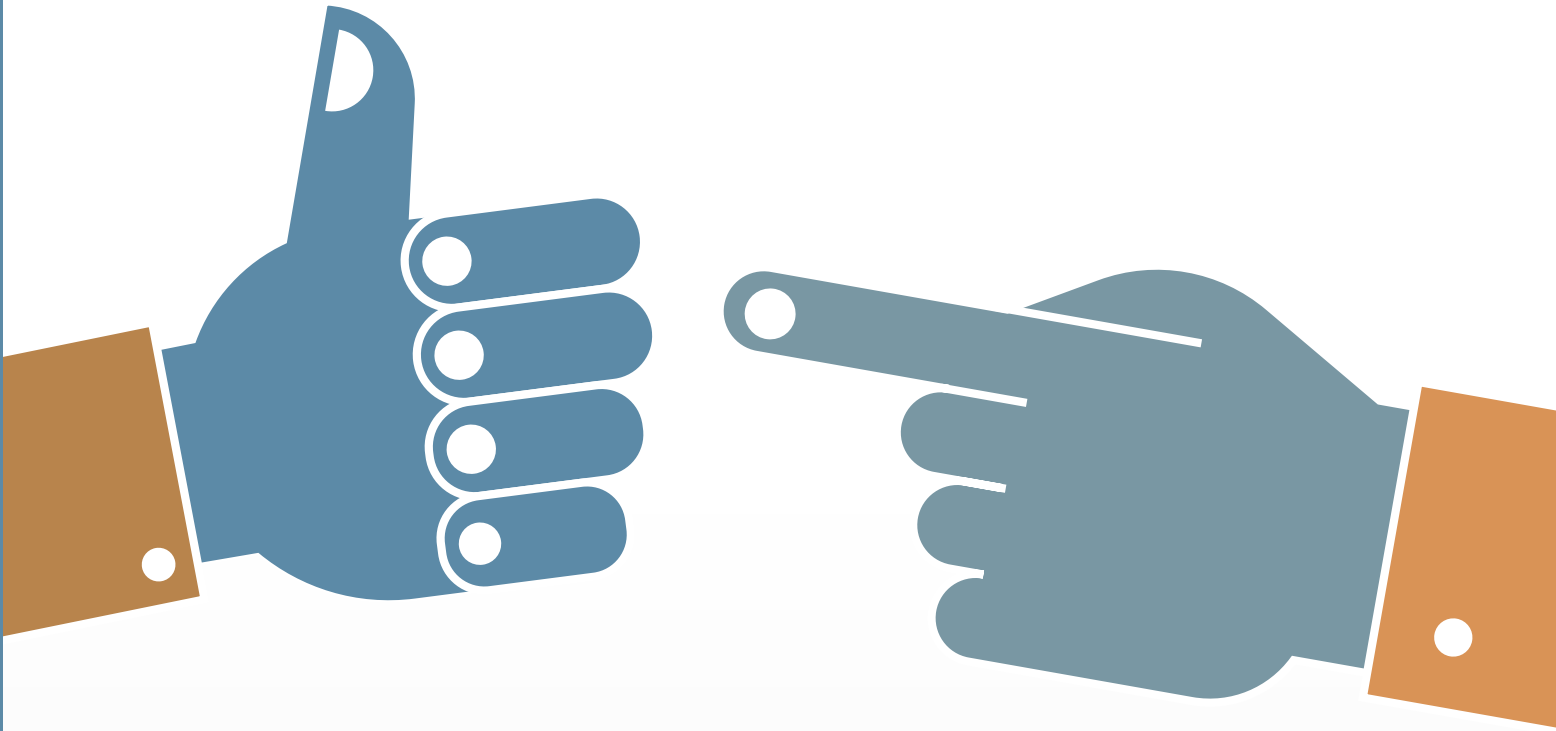
**JOHANNES ZUCKSCHWERDT**

Senior Management  
Gefertec GmbH



**MARIE STICKDORN**

Senior Management  
Metrolux Optische Messtechnik  
GmbH



# Responsibilities

B.I.G. ensures:

- to create a working environment that meets high ethical standards;
- that all employees are aware of the Code of Conduct and receive help in complying with it;
- to provide all employees with opportunities for confidential communication, for example, for questions or conflict resolution on ethical issues;
- that employees who in good faith report a violation or assist in an investigation do not face negative consequences;
- to work only with companies that share our commitment to ethical behavior;

Your responsibilities as a B.I.G. employee are:

- to read and understand this Code of Conduct and our basic principles;
- to follow the principles of the Code of Conduct and encourage others to do the same;
- to report violations of the Code of Conduct immediately;
- not knowingly assisting or encouraging another person to violate the Code of Conduct;
- To take part in training courses about this Code of Conduct.





# 2

## CORPORATE GOALS - WHAT DRIVES US

Industrial champions, sustainable products, and services, motivated companies striving for effectiveness, all under one roof: The common basis of our actions and the clearest goal of B.I.G. is to consistently advance the affiliated high-tech champions in their respective markets and at the same time create a culture of trust with a high degree of employee loyalty. This is only possible when we join hands and reinvent cooperation.

A distinctive feature of this business-oriented way of thinking is the structure of B.I.G. The group of companies includes Scansonic MI GmbH, Lumics GmbH, Metrolux Optische Messtechnik GmbH, and GEFERTEC GmbH as manufacturing companies as well as B.I.G. Holding SE, B.I.G. Technology Services GmbH and B.I.G. Corporate Services GmbH as cross-group companies.

The focus of all individual champions is to be particularly innovative in their core areas of competence while maintaining a consistently elevated level of customer satisfaction. To achieve this goal, the cross-group companies provide support in the background to create an ideal environment with their services and consulting.

Therefore, our group of companies particularly values teamwork to promote trust, appreciation, and productivity. Through constant improvement and agility, our two core goals - the promotion of high-tech champions and the creation of a culture of trust - are implemented equally.

We achieve our goals while respecting ethical values and complying with applicable legal and contractual regulations. This enables us to create sustainable success and healthy growth.



# 3 OUR EMPLOYEES

Whether online or on our campus: Here you feel that we see ourselves as a group. With mutual interest and an appreciation for the talent, knowledge, and motivations of our colleagues, we always help each other - you can decide but you do not have to achieve anything alone.

You can see at every corner and in every open face: Our collegial leadership requires personal responsibility and the desire to grow together.

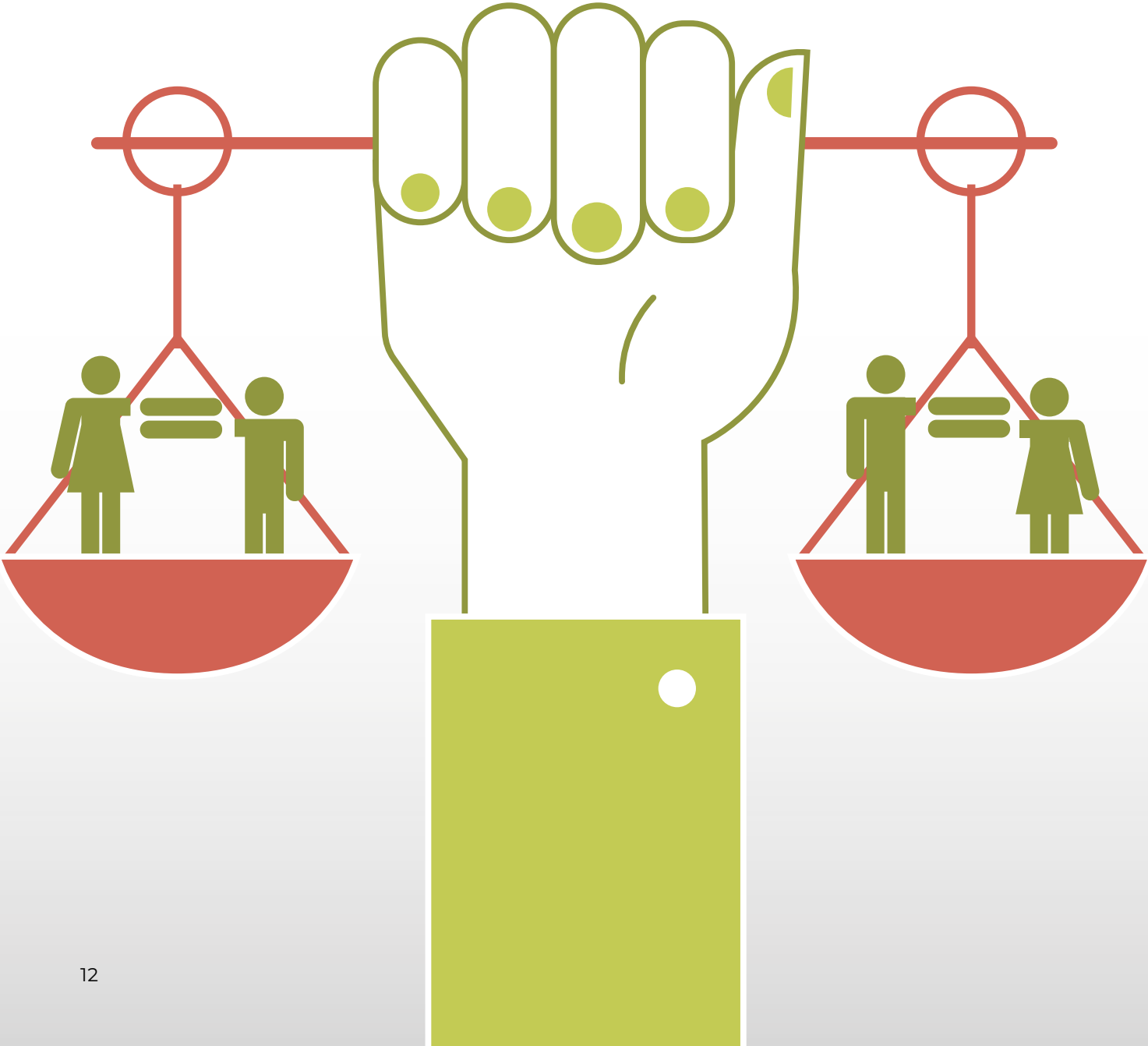
Collegial management at B.I.G. means that various colleagues conduct dynamic and decentralized management duties. It is therefore becoming increasingly rare for individuals to be appointed as managers.

We expect you as an employee, supplier, or business partner to participate in the dialog of the decision-making process at eye level, empower yourself when you lack knowledge or a method, think along for the benefit of the organizations involved, and respect the decisions of others.

For us, collegial management does not mean that we delay decisions unnecessarily or that everyone has to be asked or agree, but that consultation and responsibility are shared among each other through clear frameworks, helpful (thinking) tools, and accompanying processes.

The basis of our actions as a group is that we at B.I.G. meet the technical challenges of our time as an agile, resilient, and flexible organization and thus ensure our sustainable success.

A cornerstone of getting different perspectives on a problem and applying this work method is our diverse and multicultural workforce: We all have different skills and backgrounds and come from different countries and cultures. This diversity is what defines our company and will remain important to us in the future.



## Fair treatment and equal opportunities

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 are the basis of every decision concerning our employees.

The factors listed below as examples will not influence personnel decisions (unless there is a factual reason):

- age
- nationality
- national or ethnic origin
- place of residence
- religion
- gender
- skin color
- 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 the B.I.G. especially the rights of minorities and women. We also respect the rights of indigenous peoples when they are affected. We also take internal measures to ensure equal pay and equal opportunities at all levels of employment. The recruitment process will be as ethical, sustainable, transparent, and respectful as possible and designed without any form of discrimination (ethical recruitment).

- We, the senior management of B.I.G., will:
  - support you in developing your skills;
  - recognize your achievements and reward them appropriately;
  - help you understand and implement our elementary principles.

## WHAT WE EXPECT FROM YOU

### ALWAYS:

- understand which behavior is appropriate;
- act considering our elementary principles;
- respect other cultures and traditions.

### NEVER:

- tolerate discrimination against others;
- discriminate others;
- accept discrimination against you.

## Respect in the workplace

Discrimination, violence, and harassment in the workplace are unacceptable to us. Such behavior is not tolerated at B.I.G.

The types of behavior that we do not tolerate include, for example:

- any workplace 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.

We, the senior management of B.I.G., will:

- enable you to communicate confidentially;
- take disciplinary action against employees who discriminate against, harass, or act violently against others;
- will support you if necessary in filing a criminal complaint and in proceedings.

### WHAT WE EXPECT FROM YOU

#### ALWAYS:

- treat your colleagues politely, appreciatively, and with respect;
- report observed harassment, abuse, or acts of violence;
- assist in the investigation/clarification of incidents of the type mentioned.

#### NEVER:

- humiliate or hurt another person;
- physically threaten or sexually harass any person;
- bully anyone or tolerate bullying.







## Human rights and working conditions

Human rights are those inalienable fundamental rights and freedoms that every person in the world is entitled to. They are based on core principles such as dignity, fairness, equality, and respect. They are relevant to our everyday lives and to every place in the world where we as B.I.G. are represented.

The human rights include:

- The right to life
- The right to physical integrity
- The right to freedom of thought
- The right to freedom of religion
- the right to freedom of association
- The right to freedom of opinion and expression
- The respect and protection of private and family life

We comply with all applicable national laws and binding industry standards regarding working hours, overtime, wages and salaries, and other employer benefits. 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.

We support the following principles and guidelines in line with national laws and practices:

- the United Nations Global Compact;
- the UN Universal Declaration of Human Rights;
- the UN Guiding Principles for Business and Human Rights;
- the Declaration on Fundamental Principles and Rights at Work adopted in 1998 by the International Labor Organization;
- principles of the Organisation for Economic Cooperation and Development (OECD) and
- The Act on Corporate Due Diligence Obligations in Supply Chains (LkSG).

## Child labor and juvenile employees

We condemn any form of exploitation of children and young people. We are committed not to employing children or young people who have not yet reached the minimum age agreed upon in the ILO Convention.

When child labor is identified, remedial action must be taken in the best interests of the child. Every child and young worker must be protected from economic exploitation.

## Forced labor and modern slavery

We do not use forced labor, serfdom, debt bondage, or involuntary labor of any kind. Work must 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 prohibited.

## Compensation, wages, 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.

## Deployment of private and public security personnel

When private and public security forces are deployed, individuals must not be treated inhumanely, humiliated, or injured, or their freedom of association be restricted. We ensure that security personnel will respect human rights and human

dignity in their actions and, in the event of a threat, take such measures as are permissible and appropriate to the situation.

### WHAT WE EXPECT FROM YOU

#### ALWAYS:

- respect and protect human rights;
- report violations of human rights within B.I.G. to the compliance officer;
- meet legal requirements of employee rights.

#### NEVER:

- violate human rights or allow/tolerate violations;
- employ people below the legal minimum age or work with business partners and suppliers who do so;
- hire forced laborers or work with suppliers or business partners who do so.





# 4

## **BUSINESS ETHICS AND ETHICAL CONDUCT IN BUSINESS**

We rely on our employees to behave ethically at all times.

In some cases, it is difficult to identify unlawful corrupt practices. Always act to the best of your knowledge and belief. If in doubt, ask your supervisor or the compliance officer.



# Corruption

According to Transparency International, “corruption is the misuse of entrusted power for private gain or advantage.”

Bribery is the giving and/or receiving of an undeserved advantage to influence the behavior of another person.

Engaging in corrupt business practices, such as accepting or paying bribes, may severely damage our reputation and business relationships.

B.I.G. complies with all applicable national and international anti-corruption regulations, laws, rules, and standards.

B.I.G. never influences official or business activities improperly or procures an improper advantage during business activities. B.I.G. refrains from entering into a business transaction before it violates applicable law or the company’s principles.

Any employee who engages in corruption (including the forms described here) will be subject to disciplinary action, which will typically consist of termination of employment.

## WHAT WE EXPECT FROM YOU

### ALWAYS:

- act honestly and with integrity and encourage others to do the same;
- understand the risks of bribery and corruption;
- prevent and reject all forms and even the semblance of corruption;
- be mindful when accepting or giving gifts;
- report any concerns about corruption within B.I.G. to the compliance officer.

### NEVER:

- offer, arrange, accept, or pay bribes or kickbacks;
- use representatives to offer, arrange, accept, or pay bribes or kickbacks;
- do anything that would encourage another person to break these rules.

## Gratuities

In business life, it is important to maintain good relationships with business partners, but also to establish new contacts to promote further cooperation. Gifts and gratuities are part of the usual social manners in every culture and form of society. Gifts, invitations, hospitality, or gratuities of any kind, however, may be misused or misconstrued as a means of bribery.

Gratuities are not permitted and may only be accepted and given in exceptional cases.

Examples of gratuities, whether you are the recipient or the giver, include the following benefits of value:

- cash payments
- travel
- restaurant visits
- events (theatre, cinema, shows, etc.)
- contract work and services
- club memberships
- other types of in-kind contributions

Requirements for permissible gratuities:

- the value of the gratuity may not exceed €25;
- promotional gifts for no particular reason, such as pens, wall calendars;
- customary gifts such as chocolate and bouquets for special occasions, for example, for Christmas and company anniversaries.

Monetary gifts and vouchers are not permitted.

Requirements for permitted invitations:

- Invitations to appropriate business meals. The business reason for the meal must be documented;
- Invitations to professional events or conferences. Attendance must be in the interest of the company. The event must not include a leisure component.

If you are unsure whether you are allowed to give or receive a gratuity, consult the compliance officer.

## WHAT WE EXPECT FROM YOU

### ALWAYS:

- make sure that gratuities are not regarded as improper consideration for a business transaction;
- make sure that gratuities do not exceed a value of €25;
- discuss questionable behavior with the compliance officer.

### NEVER:

- request or demand gratuities;
- send gratuities to a private address.







## Conflicts of interest

In general, the following applies: Business decisions must be made in the interest of B.I.G. Every employee is required to separate professional and private interests.

Employees may not enter into business transactions with a company that they operate or in which they or a person close to them is involved. In particular, the employee may not make or influence any business decisions relevant to this company.

Personal relationships with a business partner must not lead to preferential treatment of a business partner. This applies in particular when the employee could influence the placing of an order with this business partner.

It is up to you to make personal investments and maintain business relationships. We also encourage you to take an active role in charities and professional organizations. But you must avoid all business and personal relationships that could create a conflict of interest.

Affiliations with other organizations such as a board position, second employment, or the provision of services may create conflicts of interest and must be disclosed to the compliance officer.

### WHAT WE EXPECT FROM YOU

#### ALWAYS:

- behave professionally and impartially in your relationships with contractors and suppliers;
- refrain from making decisions that could create a conflict of interest for you.

#### NEVER:

- misuse your professional position, contacts, or confidential information for personal gain or the benefit of your family and friends;
- allow your association with contractors and/or suppliers to influence decisions you make on behalf of B.I.G.

## Fair competition, competition and antitrust law

A core element of the European internal market, but also German law, is free and undistorted competition. The aim is to enable the free exchange of goods, services, capital, and people. Agreements and concerted practices between companies that could affect free competition are therefore prohibited. This applies in particular to cartels in which competing companies collude (e.g., price fixing).

B.I.G. is committed to free and open competition in our markets. We engage in fair and ethical competition. We comply with applicable competition and antitrust laws.

We comply with competition and antitrust laws, for example by

- not fixing prices;
- not allocating territories;
- not allocating markets;
- not boycotting customers and/or suppliers.

Our cooperation with customers and business partners follows the rules of fair competition.

### WHAT WE EXPECT FROM YOU

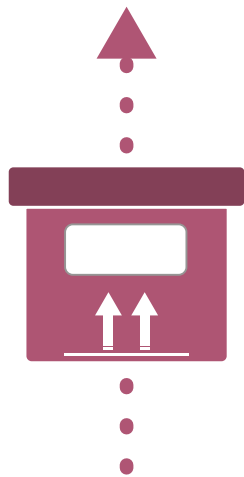
#### ALWAYS:

- ensure that decisions about pricing, customers, offers, and markets are made only by us;
- deal fairly with competitors, suppliers, and contractors;
- use only publicly available sources to track a competitor's business;
- decline to discuss or discuss competitively sensitive information;
- leave any gathering or meeting immediately where competitively sensitive information is being discussed.

#### NEVER:

- discuss or agree with competitors on prices, discounts, or other information that may reduce competitive pressure;
- enter into unfair agreements about allocating markets, customers, or areas;
- obtain and evaluate non-public information about competitors.





# Export control

As a globally active company, we are committed to complying with all legal regulations and international conventions applicable to B.I.G.

We follow the applicable laws and regulations on export controls, sanctions, and customs clearance in all regions and countries.

## WHAT WE EXPECT FROM YOU

### ALWAYS:

- follow applicable export control, sanctions, and customs regulations;
- for financial transactions: check the identity of the sender and the factual and mathematical accuracy of an invoice;
- check and approve relevant business transactions using the four-eyes principle;
- if you are not sure: contact your supervisor and/or seek legal advice after consultation with him/her

### NEVER:

- provide inaccurate and/or false information to customs and regulatory authorities.

# Suppliers

The Code of Conduct for Suppliers of B.I.G. is based on the principles of the *United Nations Global Compact*, the *UN Universal Declaration of Human Rights*, the *UN Guiding Principles on Business and Human Rights*, the *Declaration on Fundamental Principles and Rights at Work* adopted in 1998 by the International Labor Organization, the *Guiding Principles of the Organisation for Economic Co-operation and Development - OECD* and the *German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)*.

The success of our products depends on the supply of original products and their highest quality. Therefore, the use of plagiarized or counterfeit materials by us or our suppliers is not allowed. We will make the B.I.G. Code of Conduct for suppliers available to our suppliers.

We expect our suppliers to comply with our Code of Conduct and act according to fundamental ethical rules.

This applies in particular to:

- the ban on child labor and the employment of young workers;
- the ban on forced labor and modern slavery;
- compensation, wages, benefits, and working hours;
- occupational health and safety;
- the prohibition of corruption, bribery, and extortion;
- fair competition and antitrust law;
- conflicts of interest.

## WHAT WE EXPECT FROM YOU

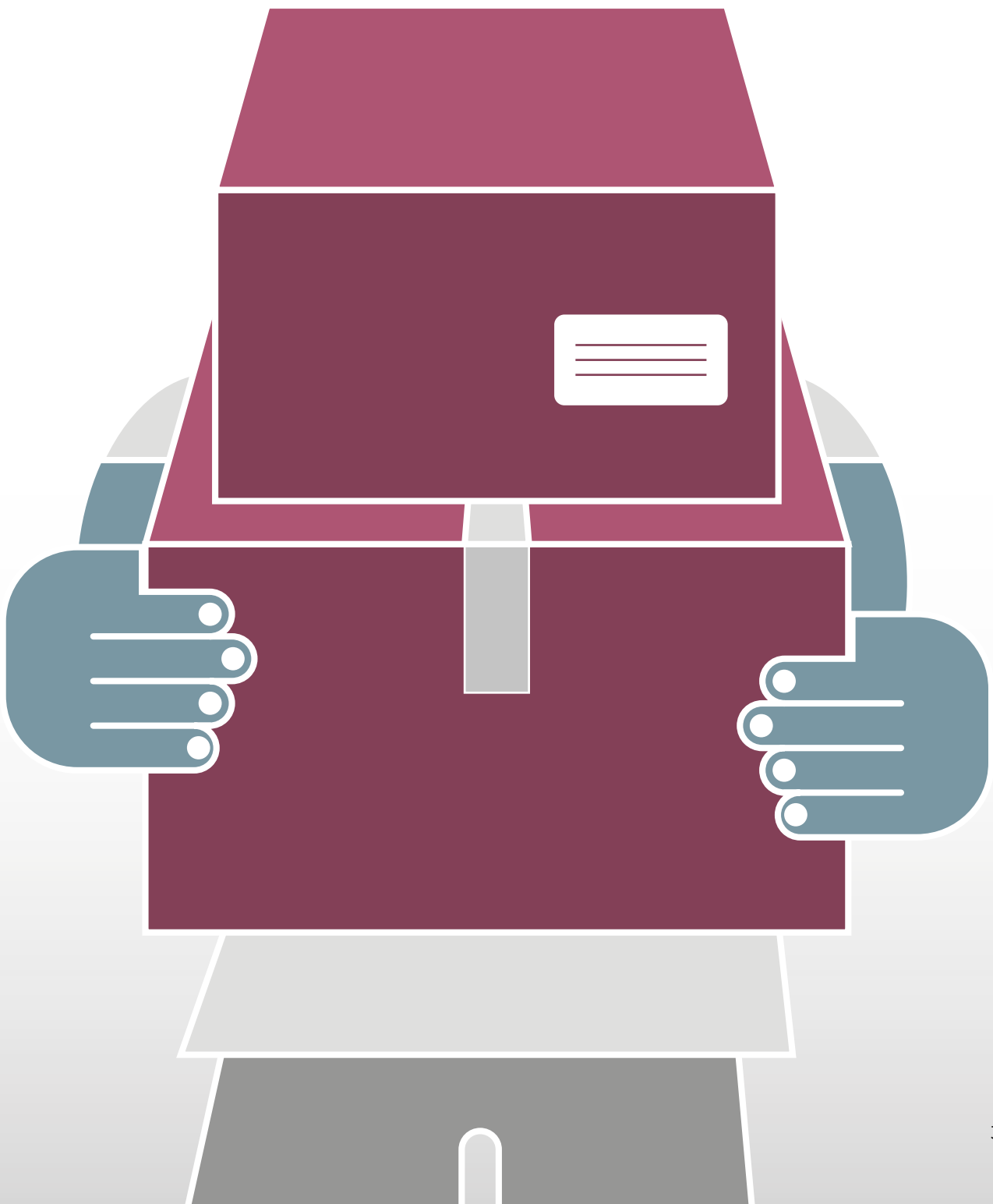
### ALWAYS:

- follow the procurement procedures and do not exceed the authority delegated to you;
- work with qualified suppliers;
- ensure that relationships with our suppliers are based on fair and honest conduct;
- explain our terms and conditions.

### NEVER:

- violate any authority delegated to you;
- tolerate violations of this Code of Conduct by suppliers.







# Health and Safety

Highest standards, several contacts available, training for on-campus work: 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 safety management requires a culture that strives to eliminate accidents, near misses, and work-related illnesses.

Occupational health and safety management contributes to the well-being of every employee at B.I.G., requires an elevated level of occupational safety awareness, and also helps us to fulfill our legal obligations.

In situations where we are contractually obliged to follow the requirements of a client's safety management system, we must also ensure that we comply with all legal requirements.

## WHAT WE EXPECT FROM YOU

### ALWAYS:

- follow the occupational health and safety regulations applicable at your place of work;
- stop all work immediately where safety is at risk;
- report an occupational health and safety incident and/or safety concerns immediately to the compliance or safety officer;
- attend all training courses on occupational health and safety.

### NEVER:

- carry out work for which you are not competent and/or trained;
- work in poor health.

## Fiscal responsibility and integrity

Financial integrity is vital. Our management, shareholders, creditors, employees, and customers rely on the fulfillment of all legal requirements.

We all have a responsibility to maintain accurate books and other records.

Our internal control and auditing processes must ensure that financial reports are accurate and timely.

There is no justification for intentionally falsifying records. This is considered notable misconduct that may result in civil and criminal liability for those involved.

### WHAT WE EXPECT FROM YOU

#### ALWAYS:

- keep records of transactions accurately and in detail;
- immediately report any irregularities or errors in our internal controls, audits, or accounting.

#### NEVER:

- make a false, misleading, or incomplete entry;
- carry out a transaction that is not authorized;
- commit B.I.G. to contracts that go beyond the authority delegated to you.





## Data protection, confidential information and documents

Information is confidential if it is valuable to B.I.G. and not publicly available. This also concerns intellectual property, such as product designs or production information.

Every day you come into contact with documents and information from the Group or business partners that are considered confidential information.

The handling of confidential information must comply with our policy and applicable laws.

You must consider legal compliance

- especially when you send information within the company or outside of B.I.G., particularly when you send information to recipients outside the country of origin;
- when you are in a public place and other people could overhear your conversation or view your documents.

You may only change or destroy B.I.G. documents if you have the necessary authorization. Special rules apply to documents relating to legal proceedings or investigations by the supervisory authorities.

Information from companies where you worked before your employment with B.I.G. must be treated confidentially. B.I.G. is not interested in such information. You must also not disclose any confidential internal information of B.I.G. after accepting a position in another company.

It is unacceptable to force another person to disclose confidential information about a previous employer.

Our policies and applicable laws require certain information to be retained for a specific period. You must ensure that you understand and meet these requirements.

### WHAT WE EXPECT FROM YOU

#### ALWAYS:

- protect information and documents from access by unauthorized people;
- use confidential information and personal data only for the intended purpose;
- keep information according to the retention periods.

#### NEVER:

- leave confidential information unprotected or unsecured;
- discuss confidential information in public;
- disclose confidential information from B.I.G. to a new employer;
- disclose confidential information about your former employers;
- delete, modify, or destroy documents from B.I.G.

# Money laundering and terrorism financing

We are committed to doing business only with customers who are engaged in legitimate business activities. We only use funds from legitimate sources.

We follow applicable laws, regulations, and company policies to combat money laundering and terrorism financing. We do not engage in or facilitate money laundering.

Money laundering describes the process of concealing the origin of illegally acquired money and introducing it back into the legal economic cycle.

Terrorist financing means that funds are used for terrorist crimes or in support of terrorist organizations. Funding may originate from both legal and illegal sources.

Before we conduct a transaction, we find out who we are dealing with and whether we agree to the transaction ("KYC" = Know your Customer). Transactions intended to launder money or support terrorist activities must be prevented.

## WHAT WE EXPECT FROM YOU

### ALWAYS:

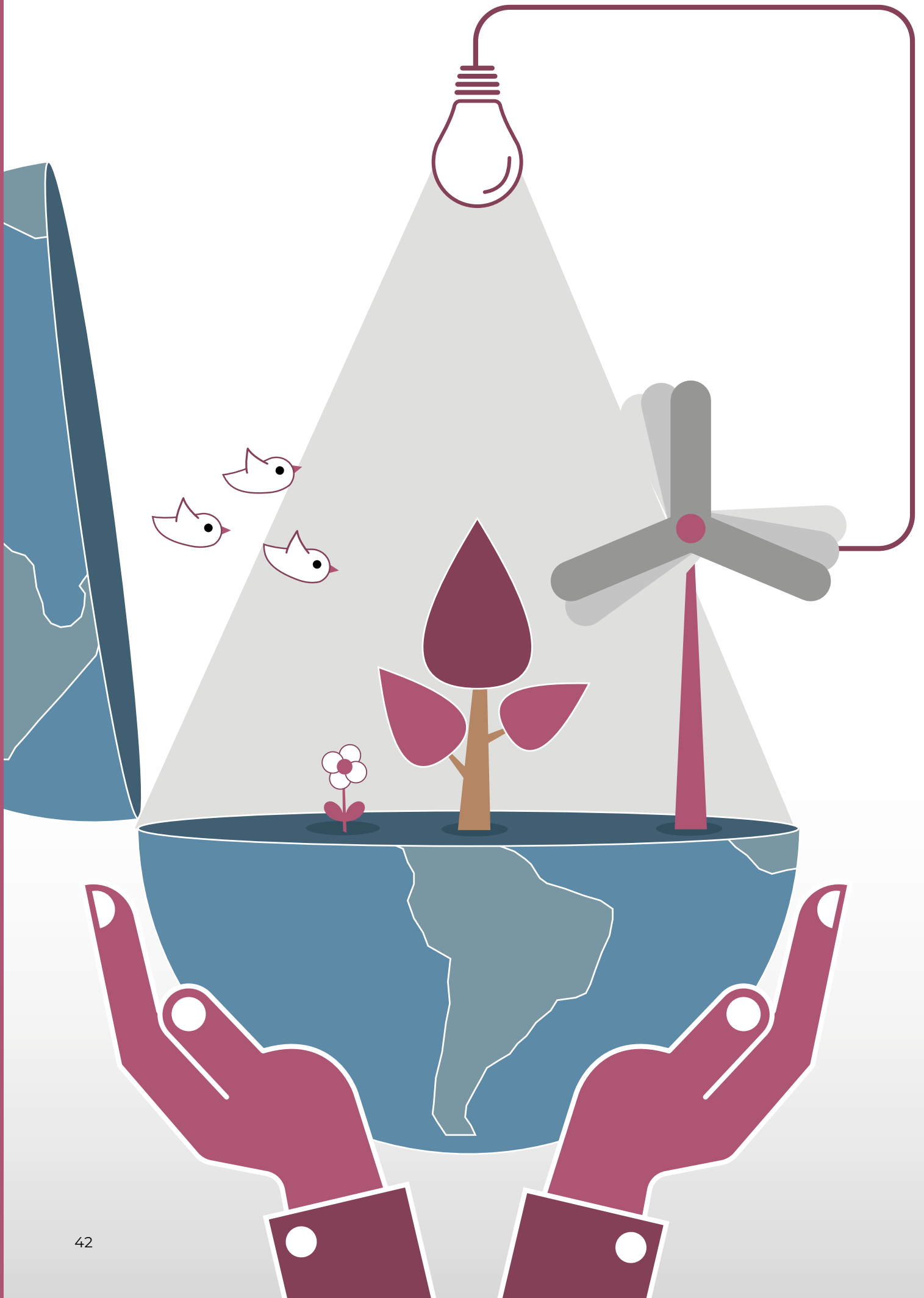
- do business with clients who conduct legitimate business activities and use funds from legal sources;
- be careful and report any suspicious transactions to your supervisor;
- determine the identity of the business partner and the identity of your business partner's beneficial owner.

### NEVER:

- carry out actions suspected of supporting money laundering or terrorism;
- carry out transactions using cash.







# Environment

B.I.G. is committed as a group 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, minimize 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 land, forest, or water use 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 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:

- reduction of greenhouse gas emissions;
- using the potential of energy efficiency and renewable energies;
- careful management of water consumption and quality;
- finding and exploiting opportunities to continually improve air quality
- managing sustainable resources responsibly;
- reducing waste;
- establishing responsible chemical management.

B.I.G. considers responsible and lawful action as a mainstay for sustainability as a whole.

## WHAT WE EXPECT FROM YOU

### ALWAYS:

- understand the impact of your actions on the environment;
- understand the environmental protection principles, procedures, and policies, and act accordingly;
- handle and dispose of hazardous materials properly;
- report risks or incidents that could harm the environment to the Environmental Protection Officer.

### NEVER:

- waste resources;
- ignore our environmental principles.



# 5

## DONATIONS AND SPONSORSHIP

B.I.G . supports charitable and social projects. Donations are voluntary. Donations to political parties are forbidden. It is forbidden to commission donations or sponsorship activities for a fee. All donations and sponsorship activities must be transparent and voluntary.

The management decides on donations and sponsorship activities. After a positive decision, all monetary payments and benefits are documented. All payments are non-cash.



# 6

## **IMPLEMENTING AND RESPECTING THE CODE OF CONDUCT**

# Whistleblower system / complaints procedure

## WHISTLEBLOWER PROTECTION

If you have concerns that there may be a violation of the Code of Conduct, you should speak with your supervisor. If you are uncomfortable with this, it is not practical, or you prefer to speak with someone other than your supervisors, the whistleblower system provides two ways to submit this information.

The first option is the compliance officer. In this reporting mode, you inform the compliance officer about irregularities. It is up to you how you want to pass on the information and whether you want to provide your personal data or prefer to remain anonymous. You have the option of informing the compliance officer in several ways. You can find our reporting channels and further information on the B.I.G. website under About us > Whistleblower system > Reporting channels.

The second option for reporting irregularities is the Compliance Ombudsman. Dr. Johannes Dilling accepts your reports as your trusted attorney.

- E-mail: [info@ra-dilling.de](mailto:info@ra-dilling.de)
- Phone: 0163 34 76 111,
- Online reporting channel: [www.safewhistle.info](http://www.safewhistle.info).

As long as you act in good faith, you will not be subject to disciplinary action for asking questions or raising concerns. Acting in good faith means you are sure you are telling the truth.

Attorney Dr. Dilling acts impartially, is bound to secrecy as a person with professional secrecy and is not subject to any instructions from the company management as part of his work as a compliance ombudsman.

If you are not sure whether you should mention something, just find answers to the following questions:

- Is the matter in line / not in line with our core principles?
- Is it legal?
- Is it fair and honest?

You can also address matters that you are not sure are true by making those doubts clear with phrases like the following: "I am not exactly sure if..." or "The following may have happened..."

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

You can remain anonymous if you wish, meaning that you do not have to reveal your identity when you report something.



## Respecting the Code of Conduct

The Code of Conduct is available to all employees. The obligation to comply with the regulations set out in the Code of Conduct results from the law or the company guidelines. All employees of the B.I.G . Group should apply the Code of Conduct in their daily work.

Once you become familiar with the Code of Conduct, you should be able to handle most situations in your job and our business. However, please do not hesitate to ask questions.

## Violations of the Code of Conduct

Each individual is responsible for following this Code. Violating the Code of Conduct can therefore have profound consequences, such as fines, legal sanctions, damage to our reputation or loss of trust, the loss of customers, or the loss of loyalty from our employees and the people around us.

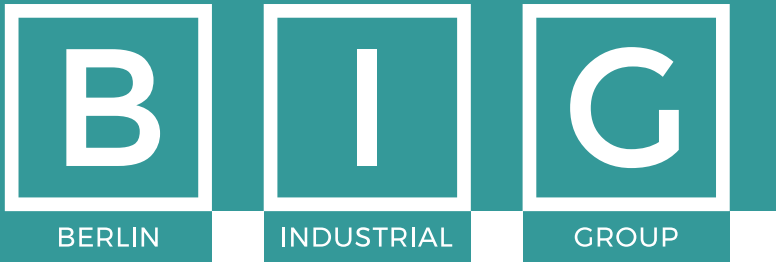
If you have violated the Code of Conduct - or knowingly allow someone else to violate it - we may take disciplinary action, which in the worst case may result in your dismissal and possible criminal proceedings.

## Asking questions

There are several sources of information and advisory bodies, including:

- Your supervisor,
- the GRC team.

**UNIQUE, UNITED.**



## CONTACT

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