TREIBACHER



# CODE OF CONDUCT

## OF TREIBACHER GROUP

TREIBACHER

MIGU

EVONIK TREIBACHER BRIGHT SOLUTIONS.

LWB®

Tribotecc ...more than performance

# CODE OF CONDUCT
# OF TREIBACHER GROUP

We, the executive boards of Treibacher Group's companies, maintain the core belief that compliance to strong ethical values is crucial in both private and business life. This includes showing fairness in the way we deal with each other and acting in accordance with established standards in our daily business life. We believe that since our customers' success is the key to us achieving sustainable, long-term business success and constant growth, it is clear that we must fulfill the requirements of all interest groups. As the members of the executive boards of Treibacher Group's companies, we are committed to our responsibility for ensuring a sustainable corporate strategy and its implementation. Integrity and also compliance with the law and ethical principles are key elements for safeguarding the authenticity of our company.

This **„Code of Conduct"** defines how we conduct our business in an ethical and socially responsible manner. In combination with the respective management principles and the quality, safety and environmental guidelines, the **„Code of Conduct"** establishes standards and instructions that guarantee respectful and dignified treatment for our employees, safe working conditions and sustainable environmental practices. For readability, gender-neutral language is used throughout this document. This document explicitly applies equally to all employees, board members, executive directors, corporate bodies and managers/leaders of the Treibacher Group.

## THIS CODE CONTAINS THE FOLLOWING:

- How our management assumes its responsibilities,
- How we deal with our employees and colleagues,
- what behavior customers can expect from us,
- how we deal with our suppliers and
- how we behave in our dealings with communities and the environment.

Every manager and each and every employee is responsible for behaving in a manner consistent with the Code. The conduct of our managers serves as a role model because they exemplify the standards of conduct and endeavor to apply them in every situation.

## HUMAN RIGHTS

We respect and promote the dignity of every person and are committed to protecting and upholding international human rights. It goes without saying for us that we do not use any child labor and reject all forms of forced labor. We do not tolerate any working conditions that conflict with international or local laws and practices. We resolutely oppose verbal abuse and bullying.

## DISCRIMINATION

We do not use any form of discrimination against our employees on the grounds of ethnic origin, sex, age, marital status, religion or belief, disability, pregnancy, sexual orientation or membership of a union or political party in matters of recruitment, compensation, training opportunities, promotion or dismissal and we naturally also require our employees to oppose any such discrimination.

## FREEDOM OF ASSOCIATION AND RIGHT TO COLLECTIVE BARGAINING

As Treibacher Group's companies, we respect the right of all employees to join or leave associations or organizations of their choice for the purposes of promoting and protecting employees' interests, to work for and also to establish such associations or organizations and we abide by the corresponding agreements with collective representations of our employees in accordance with locally applicable laws and provisions. We fulfill collective minimum wage standards and transparently ensure the compliance with limits on working hours.

## MOTIVATION AND TRAINING OF EMPLOYEES

We consider motivated employees and their ability to identify with our company's goals a key factor in our success. Consequently, the respective management principles place special emphasis on furthering our employees. We focus on job-related training that is relevant to the company and on developing and furthering potential future managers.

## HEALTH AND SAFETY

We attach great importance to protecting the health and safety of our employees by providing a healthy and safe working environment. By complying with the safety regulations applicable within our company, each and every individual contributes to a safe and healthy working environment. Moreover, we offer our employees a voluntary health program together with training in all areas of relevance for health and safety.

## COMPLIANCE WITH ANTITRUST AND COMPETITION LEGISLATION

Our high-quality products, innovative solutions and reliability allow us to compete fairly and successfully in global markets. Under no circumstances do we engage in illegal and/or criminal practices, such as bid-rigging, that exclude, distort or restrict competition.

Prohibited conduct includes, in particular:

- Collusive agreements or concerted practices with competitors that concern prices, terms, customers, markets, capacities, or offers.
- The exchange of sensitive, competition-relevant information (e.g., prices, strategies, costs, market shares) with competitors – regardless of the medium or context.
- Prohibited vertical restraints such as price-fixing or resale price maintenance.
- Anti-competitive collaborations that lead to market foreclosure, distortions of competition, or the exclusion of market participants.

Particular caution is required in the following situations:

- Contacts with competitors (directly or through trade associations),
- Industry meetings or joint projects,
- Selection and management of sales partners,
- Market-related collaborations.

In case of uncertainty, the Legal or Compliance Department must be consulted at an early stage. Violations of antitrust law can result in substantial fines, criminal consequences, and serious reputational damage for companies and employees. Treibacher pursues a zero-tolerance policy.

## CONFLICTS OF INTEREST AND BRIBERY/CORRUPTION

The Treibacher Group stands for integrity, fairness, and transparency. Corruption, bribery, and any form of improper granting or acceptance of advantages are strictly prohibited. The Treibacher Group prohibits any form of facilitation payments. This includes payments or benefits intended to expedite or facilitate routine official actions to which there is a legal entitlement. Such payments are strictly prohibited, regardless of their amount. Employees must not comply with such requests and must immediately report any incident to Compliance or the responsible manager.

Employees must avoid actual or potential conflicts of interest and must not allow their decisions to be influenced by personal benefits. If a potential conflict of interest arises, they must be reported promptly and in writing to the supervisor and the Human Resources department. Until the matter has been clarified by the appropriate authority, no business decisions may be made in such situations. Violations will result in disciplinary action.

## GIFTS AND INVITATIONS

- Small promotional items of minor value (e.g., pens, calendars) and occasional, non-regular gifts of up to EUR 60 per occasion are permitted, as are appropriate customary business hospitality events. Before giving or accepting gifts, invitations, or other benefits, employees are required to assess whether there are any risks of corruption, compliance violations, or the appearance of impropriety. In doing so, the following factors must be taken into account in particular: the recipient's position (particularly public officials), the nature and amount of the gift, any temporal or substantive connection to decision-making or negotiation situations, the frequency or accumulation of gifts, and the existence of a legitimate business purpose. The more of these risk factors that are present, the more likely it is that the gift is impermissible.
- If it is not feasible to decline a gift in a social situation, a corresponding report must be submitted without undue delay to the RA department, which will decide on the further use of the gift.
- If there are doubts regarding the permissibility of a gift or if one or more risk factors are present, a review must be conducted and – if necessary – prior approval must be obtained from the responsible internal department (in particular the Compliance or Legal Department) before accepting or granting the gift. Without such a review or approval, the gift may not be accepted or granted.
- Benefits that, individually or in total over a 12-month period from one giver, exceed a value of EUR 250, as well as cash, vouchers, or stored-value/gift cards, are always prohibited.
- Employees in purchasing, tendering/awarding, or procurement may not accept any gifts or invitations, except for individual low-value promotional items or appropriate customary business hospitality.
- Inappropriate or questionable gifts must be declined or – if already accepted– returned immediately. If declining or returning the gift is not possible for practical or social reasons, the matter must be reported immediately to the appropriate authority, which will decide on the next steps.
- Responsible authority: Management of the Legal Affairs Department at Treibacher Industrie AG. Email for notifications: ethik@treibacher.com
- Reports, as well as gifts subject to review or approval, must be documented completely, truthfully, and in a traceable manner and retained in accordance with applicable internal guidelines. The documentation must include, in particular, the nature and purpose of the gift, the persons involved, as well as the result of the review and, if applicable, the approval.

In certain countries, regions, or functions, stricter internal guidelines may apply due to increased corruption or compliance risks. These must be observed as a matter of priority.

Dealings with public officials are subject to particularly strict rules: granting advantages is generally prohibited. Any gift (present, invitation, hospitality, or other benefit) to a public official may only be provided after prior written approval by the responsible authority; this also applies to small tokens of appreciation. Without this approval, a gift to a public official is prohibited.

In addition, the principles and requirements described in this section may, if necessary, be further specified or supplemented by a separately issued internal guideline or policy.

## DONATIONS AND SPONSORING

- Donations may be made only to non-profit organizations with a clear, verifiable purpose.
- Sponsoring is permitted only if there is a clear consideration in return (e.g., advertising services).
- Political parties, organizations, and elected officials must not receive any benefits whatsoever.
- Donations and sponsorships may only serve transparent, legitimate purposes and must not be used to improperly influence business decisions or give the impression of doing so.
- In this context, potential corruption, compliance, or reputational risks – particularly those involving public officials or decision-making processes – must be considered in advance.
- Donations and sponsorships must be documented in a traceable manner; additional requirements may be specified in a separate internal policy as needed.

## COOPERATION WITH THIRD PARTIES

When engaging intermediaries, consultants, or partners, special care applies: services must be clearly defined, compensated at market rates, and governed by contract. Payments to offshore or non-transparent / non-traceable accounts are prohibited. Contracts must clearly define services, compensation, and payment methods; compensation may only be paid for services that have actually been rendered and can be verified. Any conspicuous or unusual compensation or payment structures must be clarified before the engagement begins and submitted to the Legal Department management at ethik@treibacher.com.



## MONEY LAUNDERING AND TERRORIST FINANCING

Payments and other transactions must serve a legitimate business purpose and be properly documented. We make or accept payments exclusively through identifiable bank accounts that can be attributed to the business partner and do not participate in arrangements that could conceal the origin of assets or the identity of the beneficial owner. Payments are generally made only to (and from) the contractual business partner and to an account that can be attributed to the contractual business partner. Clarification and approval by the responsible department must be obtained prior to opening a business account or making a payment if the recipient's account (or, in the case of incoming payments, the payer's account) cannot be linked to the contractual business partner based on suitable documentation. Until the matter is clarified, the transaction may not be executed or continued.

Cash payments in business transactions should be avoided wherever possible. Cash payments are permitted only in strictly limited, routine minor cases (in particular travel and expense-related items such as taxis, meals, lodging, or similar out-of-pocket expenses), provided they are supported by receipts and documented in a traceable manner, and the amount per transaction does not exceed EUR 5,000. In all other cases, prior clarification and approval must be obtained from the responsible department.

Payments to third parties (e.g., when the contractual business partner is not the payer or the contractual business partner is not the payee, or when payments are made through accounts that cannot be attributed to the contractual business partner) are permitted only if there is a clear, verifiable reason for them and no risk indicators are present; exceptions include, in particular, (i) payments within a corporate group of the contractual counterparty via a traceable central payment agent (provided the account holder can be clearly identified) as well as (ii) payments required by law (e.g., to an insolvency administrator). In all other cases, prior clarification and approval must be obtained from the responsible department.

Unusual payment terms are also critical and must be clarified before execution, particularly (i) implausible overpayments or underpayments, (ii) atypical advance payments or prepayments, or (iii) refunds to different recipients. Permissible, clearly documented reasons (e.g., complaints, cash discounts, subsequent quantity/price differences, obvious posting errors) must be documented; otherwise, approval must be obtained from the responsible department. Transactions involving high-risk countries are also considered red flags in particular. High-risk countries are states/territories that are classified as high-risk jurisdictions according to EU regulations (Delegated Regulation (EU) 2016/1675, as amended from time to time) or according to the FATF.

Documentation is mandatory: Essential documents and information regarding payments and deviations (in particular, contracts/orders, invoices, payment instructions, account details, justification for the deviation, and approvals) must be filed in a traceable manner. If a payment or deviation requiring clarification or approval is identified only after the fact, this must be reported to the responsible department. Unusual or unclear payment or business structures must be clarified immediately; suspicious cases or violations must be stopped and reported through the designated channels.

Responsible department:
Finance Division, aml@treibacher.com. Operational responsibility lies with the respective person in charge, who is responsible for initiating the clarification process and providing the necessary documents.

## BINDING NATURE AND TRAINING

These rules form part of the **„Code of Conduct"** and are binding for all employees. Regular training sessions address typical risk situations and practice correct behavior.



## WHISTLEBLOWER SYSTEM

Every employee is required to report potential or actual violations of the Code of Conduct – whether they are their own or those of colleagues. Suspected cases or violations can be reported via treibacher.integrityline.com – also anonymously – and are handled by an independent body. All reports are treated confidentially and in accordance with legal requirements.

The anonymity of the whistleblower is protected. Intentionally false accusations are prohibited. In particularly serious cases, the individual has the right to contact external statutory reporting offices.

## SAFEGUARDING OF ASSETS AND SECRECY

It is expected that every individual will safeguard the company's tangible and intangible assets, treat business and operational secrets and also customer-related business information in confidence and comply with applicable principles on data protection. All employees adhere strictly to the applicable IT security guidelines.
The Treibacher Group protects the personal data of employees, business partners, and third parties with the highest level of care. Personal data may only be processed lawfully, transparently, for specific purposes, and to the minimum extent necessary. Any unauthorized use, transfer, or disclosure of personal data is strictly prohibited. Employees are required to comply with all applicable data protection regulations and internal policies and to report data protection incidents immediately.

## CUSTOMERS & SUPPLIERS

As suppliers of our customers, we ensure, that all our products are fully and properly registered, labelled, packed and dispatched. We comply strictly with local customs and import laws, rules and procedures of government authorities. Likewise, we place high expectations on our suppliers and require that, when managing their businesses and in particular when dealing with employees, they abide by the same strict principles that we ourselves apply.

We also comply with all applicable regulations regarding export controls, economic sanctions, trade embargoes, and boycotts. Transactions, deliveries, or other services that violate such trade control laws or give rise to a suspicion of violation will not be carried out. In case of uncertainty, the process must be halted and the responsible internal departments, management (RA), and ethik@treibacher.com must be involved.

## ENVIRONMENT & RECYCLING

As a chemical and metallurgical company, we also have a responsibility toward nature. We protect our environment by operating state-of-the-art facilities. Every employee contributes to ensuring that high quality products are manufactured using processes that protect the environment. We conserve environmental resources by energy generation and resource extraction from secondary raw materials.

## CORPORATE CITIZENSHIP

We are deeply aware of our responsibility as a citizen of the communities in which our plants operate and are committed to open communication with all authorities and with social and public interest groups.

## DUE DILIGENCE ALONG THE SUPPLY CHAIN

For us, sustainability extends beyond the boundaries of our own system. We rely on strong partnerships with suppliers and customers. One of our main concerns is to establish and maintain long-term relationships with all our suppliers.

With regard to conflict minerals, we follow nationally and internationally recognised guidelines, such as the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. We are implementing the requirements of the European Conflict Minerals Regulation (EU) 2017/821, which lays down supply chain due diligence obligations for Union importers of tin, tantalum, tungsten, their ores, and gold originating from conflict-affected and high-risk areas. We do not tolerate the sourcing or processing of minerals that directly or indirectly finance armed groups or that are linked to serious human rights violations (in particular, any form of torture, cruel or inhumane treatment, forced or child labor, modern slavery, sexual violence, war crimes, or crimes against humanity).

We expect our suppliers to maintain a transparent, traceable supply chain and to exercise appropriate due diligence. This includes, in particular, that suppliers provide, upon request, appropriate documentation regarding the origin and supply chain (e.g., recognized Conflict Minerals Reporting formats such as CMRT) and that they use only smelters/refiners that have been audited or listed according to recognised industry standards, to the extent that this is applicable and reasonable for the respective supply chain. If the supplier is not the manufacturer itself, it must ensure that the relevant manufacturers/smelters/refiners can be identified and named in a traceable manner.

## COMPLIANCE

The present **„Code of Conduct“** has been approved by the executive board of each company and has been brought to the attention of the management and all employees. Management, directors and employees must comply with this Code without exception in the performance of their duties. Stricter or more detailed guidelines may apply to certain regions, countries or functions, but these must always be consistent with these corporate principles. Questions regarding the application or interpretation of this Code, as well as reports of potential violations, should be directed to the respective supervisor. Procedures, practices, or actions that conflict with this Code must be corrected and will result in disciplinary action. In addition, the principles and requirements described in this Code of Conduct may be further specified or supplemented, as needed, by separately issued internal guidelines or policies.

Reports may – depending on the circumstances – be submitted openly or anonymously through the designated channels. They will be treated confidentially and in accordance with applicable legal requirements; retaliation against whistleblowers will not be tolerated.



# CONTACT


**TREIBACHER INDUSTRIE AG**
**Headquarter:**
Auer-von-Welsbach-Straße 1
A-9330 Althofen, Austria, Europe
phone +43 (0) 4262 505-0
treibacher@treibacher.com
www.treibacher.com

**Treibacher Industrie Japan KK:**
phone +81 (0)3-3662-9910
fax +81 (0)3-6869-6036

**Treibacher Industrie North America Inc:**
phone +1 (763) 568-3598

**Mittlere Gurk Immobilienbesitz- und Infrastrukturdienste GmbH**
Auer-von-Welsbach-Strasse 1
A-9330 Althofen, Austria, Europe
phone +43 (0) 4262 505-0
treibacher@treibacher.com

**Evonik Treibacher GmbH**
Auer-von-Welsbach-Strasse 1
A-9330 Althofen, Austria, Europe
phone +43 (0) 4262 505-574
etg@treibacher.com
www.evonik-treibacher.com

**Tribotecc GmbH**
**Headquarter:**
Industriestrasse 23
A-9601 Arnoldstein, Austria, Europe
phone +43 (0) 4255 21200
office@tribotecc.at
www.tribotecc.at

**Austrian Office:**
Fleischmarkt 3-5
A-1010 Wien, Austria, Europe
phone +43 (0) 1 512 5611-0
office@tribotecc.at

**Leuchtstoffwerk Breitungen GmbH**
Lange Sömme 17
D-98597 Breitungen, Germany, Europe
phone +49 (0) 36848 840
info@leuchtstoffwerk.com
www.leuchtstoffwerk.com