



# Code of Conduct

For Business Partners | Version 1 – 01.12.2025

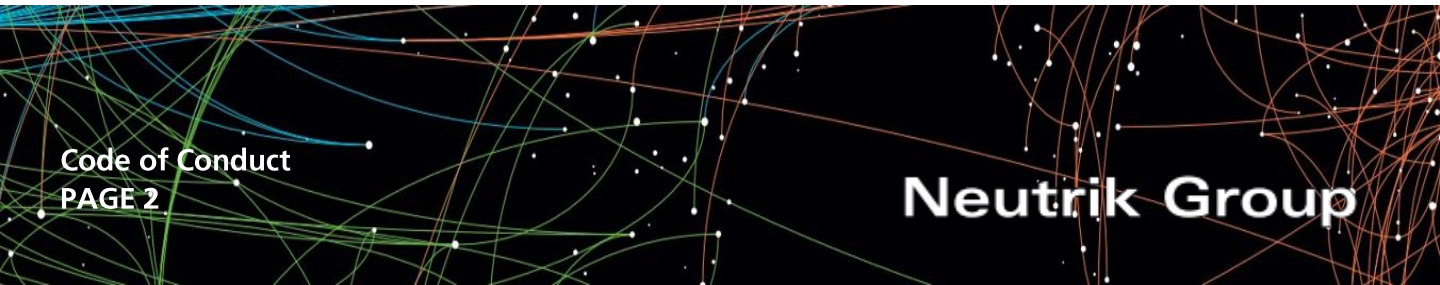
Preamble

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Neutrik (Neutrik AG and its group companies) considers itself to be part of a legally compliant, socially responsible and sustainable corporate management. Neutrik strives to optimise its entrepreneurial activities and products in line with sustainability. Compliance with the high standards of ethical, social and environmental conduct is a fundamental part of Neutrik's entrepreneurial activities, and Neutrik expects the same commitment and understanding from its business partners and their supply chain.

This Code of Conduct lays the groundwork for Neutrik's own business activities and cooperation with its business partners and represents the minimum standard for Neutrik's business relationships with its business partners.

Neutrik and its business partners undertake to comply with and promote the following principles of this Code of Conduct and to train their employees accordingly, both regularly and appropriately. Neutrik's business partners further agree to apply the principles of this Code of Conduct to third parties within the scope of their business relationships to the best of their ability.



# 1. Compliance with laws, principles and regulations 2. Social responsibility

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This Code of Conduct, international guidelines, principles, and local and international laws and regulations must be observed.

Neutrik requires its business partners to adhere to the legal requirements and due diligence obligations in order to strengthen compliance. This applies to people, the environment and to business practices.

Compliance includes all applicable laws, norms and standards in the countries in which business activities are conducted. An appropriate compliance management system ensures that the necessary measures are taken to observe the laws and regulations in the countries in which the company operates.

Moreover, a "speak-up culture" (see point 6.1 below) ensures that care is taken that any violations of laws/guidelines/etc. receive an appropriate response and that potential violations can be identified and controlled at an early stage.

## **2.1. Respect for human rights**

Internationally proclaimed and recognised human rights must be respected. Any involvement in human rights violations of any kind is prohibited.

## **2.2. Workplace health and safety**

Necessary precautions are taken and facilities are provided to prevent accidents and damage to health that may arise in connection with the activity. These are also continuously reviewed and improved. Employees are given access to sufficient drinking water, as well as to clean sanitary facilities.

If accommodation is provided for workers, the same principles apply. The accommodation must meet the basic needs of the workers.

## **2.3. Prohibition of child labour**

The protection of children is deemed to be of special importance.

Child labour is not used or tolerated at any stage of the value chain. Care is taken to ensure that national and international laws, norms and standards are complied with as far as possible.

The requirements of the International Labour Organisation conventions on the prevention of child labour are taken into account. Special protective regulations must be observed and the rights of young workers must be upheld.

## 2. Social responsibility

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### 2.4. Prohibition of forced labour and (modern) slavery

Child labour, forced labour, any form of (modern) slavery or any other forms of forced labour must not be used.

If such practices become known, appropriate measures will be taken to prevent them or report them to the relevant authorities.

All work and any termination of employment must be voluntary and without threat of penalty.

### 2.5. Compliance with working time regulations

The maximum permissible working hours as per the applicable national legislation and collective agreements within the framework of the ILO are observed.

### 2.6. Social benefits and remuneration

Employee remuneration must at least equal the statutory minimum wage applicable at the place of employment. The statutory social benefits must be paid.

### 2.7. Promoting equal opportunities, diversity and inclusion

All workers must be treated equally and fairly. Any unequal treatment based on origin, nationality, skin colour, language, disability, political or religious beliefs, gender, age or sexual orientation is not permitted. Appropriate measures are taken to ensure that violations are punished accordingly.

### 2.8. Freedom of association and right closed collective bargaining

The employee right to freedom of association and collective bargaining and the national and international laws applicable at the respective place of employment must be respected.

Trade union membership or membership in employee representative bodies must not be a reason for unjustified unequal treatment.



### 3. Environmental responsibility

Emissions generated by business activities are continuously reduced – wherever possible. The use of natural resources is limited to the necessary amount;

resources are used as sparingly as possible.

All national and international environmental standards applicable at the given location, and all other environmental protection regulations, are observed.

Appropriate measures are taken to ensure that resource and energy consumption is reduced during production wherever possible and that ongoing processes and procedures are continuously optimised in line with sustainability.

Wherever possible, measures are taken to ensure compliance with climate protection, air quality, noise protection, water protection and biodiversity requirements.

### 4. Product safety and quality

Safe products and goods that comply with applicable safety and product regulations are manufactured and distributed. Generally accepted quality standards must be met.

Neutrik's business partners must demonstrate that their products and packaging comply with the relevant laws and regulations.



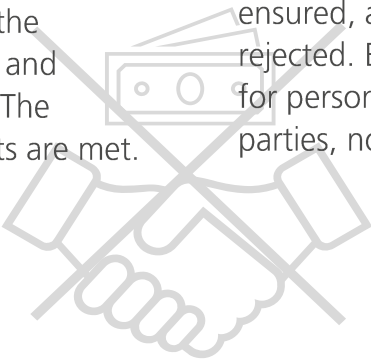
### 5. Integrity in business dealings and ethical business conduct

#### 5.1. Preventing money laundering and terrorist financing

The relevant legal provisions on the prevention of money laundering and terrorist financing are observed. The applicable reporting requirements are met.

#### 5.2. Corruption

Compliance with anti-corruption laws is ensured, and any form of corruption is firmly rejected. Business relationships are not used for personal gain or for the benefit of third parties, nor to the detriment of Neutrik.



## 5. Integrity in business dealings and ethical business conduct

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### **5.3. Conflict minerals**

The applicable laws and regulations on conflict minerals, in particular tin, tantalum, tungsten, gold or their ores, are observed. Traceability throughout the supply chain for conflict minerals is expected to be supported and ensured in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

### **5.4. Fair business practices**

Fair and honest competition is ensured. The relevant legal provisions governing competition are observed. Anti-competitive agreements or conduct are not permitted.

### **5.5. Customs and export control regulations**

All applicable laws and standards regarding embargoes, sanctions, export and import controls, and all export and import restrictions are observed.

The applicable customs laws, import and export control regulations are complied with.

Trade sanctions laws and regulations are adhered to.

### **5.6. Conflict of interest**

Business decisions are reached in the best interests of the company, without being influenced by personal interests. Employees' personal interests are neither influenced nor is any attempt made to influence them directly or indirectly.

Decisions relating to business relationships must be based exclusively on factual criteria, and business partners must be selected according to factual and objective criteria.

Personal relationships and personal interests must not influence the conclusion or non-conclusion of a contract or other business decisions.

Existing or potential conflicts of interest with business partners must be disclosed in writing.

### **5.7. Gifts, invitations and hospitality**

Gifts, invitations, hospitality or other business favours must not be granted to obtain preferential or unjustified treatment under any circumstances.

Gifts, invitations, hospitality or other business favours may only be accepted if they are appropriate and in accordance with applicable law. They are considered inappropriate if, due to their amount/value, timing or regularity, they are likely to influence an objective decision. They must not be used to gain an unfair competitive advantage or to influence decision-making in connection with business relationships.

### **5.8. Protection of business and trade secrets**

Confidential information and trade and business secrets disclosed in connection with the business relationship between Neutrik and the supplier are kept confidential. They are neither used inappropriately nor disclosed to third parties.

# 5. Integrity in business dealings and ethical business conduct

## 5.9. Protection of intellectual property rights

Neutrik and its business partners equally respect each other's intellectual property, and protect intellectual property as confidential information.

## 5.10. Data protection and information security

When processing personal data, the relevant national and international laws and regulations are observed. Personal data is only processed for legitimate purposes that are clearly defined in relation to the business relationship. Technical and organisational measures are taken to protect against data breaches.

Incidents that might compromise personal data or information security are immediately reported to the relevant authorities (both internal and external).



## 5.11. Digital responsibility and use of artificial intelligence

Digital technologies, including artificial intelligence (AI), are used responsibly and in accordance with applicable legal and ethical standards. When using AI or automated systems, data protection, information security, fairness and traceability must be guaranteed. Confidential or personal data must not be entered into external AI systems or public platforms without express consent.

AI may only be used as a support tool and not for uncontrolled or discriminatory decision-making. All results of automated processes are critically reviewed; responsibility remains with the legal entity or the natural persons acting on its behalf. Digital responsibility also means handling data, software and online communication conscientiously and identifying and reporting cyber risks at an early stage (see point 6.).



## 6. Reporting violations (whistleblower system)

## 7. Compliance with this Code of Conduct

Neutrik maintains a whistleblower system for its employees, business partners and other stakeholders. Business partners and their employees are encouraged to report any violations or suspected violations of this Code of Conduct to the whistleblower system that has been set up. The contact details are available at <https://neutrikgroup.whistleblowing-software.com/>.

Business partners are expected to also provide a complaints channel for employees, business partners and other stakeholders, thereby contributing to a proactive "speak-up culture".

Whistleblowers who report suspected violations in good faith are protected from reprisals and/or discrimination. Retaliatory measures will not be tolerated and will themselves be punished as a serious offence.

Violations of this Code of Conduct constitute a breach of contract with Neutrik and will adversely affect the business relationship between Neutrik and the business partner. Major violations of this Code of Conduct entitle Neutrik to terminate its business relationship with the business partner.

Neutrik reserves the right to appropriately verify compliance with this Code of Conduct, and business partners must actively support this process. Such verification will take place during normal business hours and will be agreed with the business partner. An past verification carried out by an independent third party may be considered equivalent.