

CEOTRONICS Code of Conduct

CEOTRONICS AG – As of 2026



CEOTRONICS
when it counts



Code of Conduct

CEOTRONICS AG - As of 2026

1. Introduction and Scope

The reputation of CEOTRONICS AG and its group companies ("CEOTRONICS") is largely based on the responsible conduct of all employees. This Code of Conduct sets out binding minimum standards for lawful and ethical conduct.

This Code applies to all employees of the CEOTRONICS Group, irrespective of their role, seniority, place of work or type of employment. CEOTRONICS expects key business partners, such as commercial agents, sales partners and suppliers, to comply with comparable principles. Appropriate obligations shall be agreed contractually.

Detailed internal regulations, including the Workplace Rules, policies and internal agreements, supplement this Code and are equally binding. In the event of conflicting requirements, for example between customer requests, internal requirements and legal provisions, applicable law takes precedence. In cases of doubt, employees must consult their line manager or the responsible function.

2. Responsibilities of Managers

Managers have a particular role-model function. They are responsible for:

- promoting compliance with this Code;
- informing employees about relevant policies and procedures; and
- taking concerns and reports seriously and addressing them appropriately.

Violations of this Code must be addressed and, where necessary, referred to the responsible functions, such as Compliance, Human Resources, Data Protection or Export Control.

3. Principles of Conduct

3.1. Equal Treatment, Human Rights and Respectful Conduct

CEOTRONICS respects the dignity of every person and does not tolerate discrimination, harassment or any other form of disrespectful treatment.

Employees must treat colleagues, supervisors and third parties, such as customers and

suppliers, with respect, irrespective of origin, gender, age, religion or belief, sexual orientation, disability or other personal characteristics. CEOTRONICS is committed to internationally recognised human rights and expects its business partners not to tolerate child labour, forced labour or any other human-rights violations.

CEOTRONICS respects freedom of association and the right to establish or join employee representative bodies and to engage in collective bargaining within the framework of applicable law. No person may be disadvantaged for lawfully exercising these rights.

CEOTRONICS provides remuneration at least in accordance with applicable legal, collective bargaining and contractual requirements. Working conditions, working hours and remuneration must be lawful, transparent and comprehensible.

CEOTRONICS does not tolerate human trafficking, forced or compulsory labour, slavery, slavery-like practices, illegal employment or undeclared work. Child labour is prohibited. Minors may only be employed in accordance with applicable legal requirements. Hazardous activities or activities that may impair their development are prohibited for persons under the age of 18. CEOTRONICS also expects its business partners to observe these principles.

Political or religious extremism, activities directed against the constitutional order and related symbols have no place at CEOTRONICS.

3.2. Confidentiality and Handling of Information

Confidential information relating to CEOTRONICS, its employees, customers and other business partners must be protected and may only be used or disclosed within the scope of the relevant authorisations and legal requirements.

Unauthorised disclosure, use or transfer of confidential or protected information is prohibited. Supplementary confidentiality obligations and agreements, such as employment contracts, non-disclosure agreements, IT policies and Compliance policies, must be observed.

This applies in particular to information, data, drawings, specifications, samples, software, development status and know-how belonging to customers, suppliers and other business partners. Such information may only be used for the agreed or legally permissible purpose and may only be made accessible to authorised persons. Intellectual property rights, industrial property rights and trade secrets of third parties must be respected. Unauthorised use, reproduction, transfer or disclosure is prohibited.

3.3. Safety and Health

CEOTRONICS complies with applicable occupational health and safety requirements. All employees are required to:

- observe safety-related rules and instructions;
- report hazards or safety deficiencies without delay; and
- contribute to maintaining a safe and health-promoting working environment.

For this purpose, CEOTRONICS provides regular instruction and training on occupational safety and health protection.

3.4. Conflicts of Interest

Business decisions must be made in the interests of CEOTRONICS and on the basis of objective criteria.

Potential or actual conflicts of interest, for example resulting from outside activities, financial interests or personal relationships, must be disclosed to the relevant line manager. Further provisions are set out in employment contracts, the Workplace Rules and internal policies.

3.5. Compliance with Laws and Internal Regulations

CEOTRONICS complies with all applicable laws and regulations, particularly in the following areas:

- human rights and equal treatment;
- occupational safety and product safety;
- competition law, antitrust law and export control law;

- prevention of money laundering and compliance with sanctions;
- data protection and information security; and
- environmental and substance-related law, including REACH, RoHS and WEEE.

All employees are required to be familiar with and observe relevant legal requirements and internal regulations, including the Workplace Rules, policies and internal agreements. In cases of doubt, they must seek advice. New technologies, including AI systems, may only be used in accordance with legal and internal requirements.

CEOTRONICS supports this through regular instruction and information on relevant compliance topics.

CEOTRONICS is committed to fair and free competition.

Anti-competitive agreements or coordinated practices with competitors, customers, suppliers or other third parties are prohibited. This applies in particular to agreements concerning prices, tenders, markets, customers, quantities or terms and conditions, as well as the improper exchange of competitively sensitive information.

CEOTRONICS takes appropriate measures to prevent money laundering and terrorist financing. Unusual or economically unjustifiable business transactions must be reported to the responsible function.

CEOTRONICS complies with applicable tax and levy regulations. Business, customs, tax and financial records must be prepared and retained completely, accurately and within the applicable deadlines.

3.6. Accurate Reporting and Documentation

Business transactions must be documented completely, accurately and truthfully. Manipulation, deliberately false information or the concealment of material information is prohibited.

This applies in particular to financial and accounting data, technical documentation, quality records, reports and internal performance indicators. As a German stock corporation, CEOTRONICS prepares its financial statements and reports, such as its annual financial statements and management report, in accordance with applicable accounting and disclosure requirements.

For this purpose, CEOTRONICS maintains a certified quality management system and aligns its processes and documentation with recognised standards and internal requirements.

3.7. Corruption and Improper Benefits

CEOTRONICS rejects all forms of corruption. Bribery and corruption in commercial transactions, bribery involving public officials, and the offering, granting, requesting or acceptance of improper benefits are prohibited.

Gifts, invitations, hospitality and other benefits must be appropriate, must not create the appearance of improper influence and must comply with applicable internal policies.

Detailed requirements are set out in the CEOTRONICS Anti-Corruption Policy.

3.8. Business Partners and Supply Chain

CEOTRONICS treats business partners fairly, lawfully and reliably.

Suppliers, service providers and other partners are selected carefully and on the basis of objective criteria, particularly quality, reliability, compliance and economic considerations. Contracts must be negotiated and performed honestly.

CEOTRONICS expects its business partners to comply with all applicable legal requirements as well as fundamental compliance, environmental and human-rights standards throughout the supply chain. Where CEOTRONICS establishes its own requirements or policies for this purpose, business partners must comply with them.

3.8a Responsible Sourcing of Raw Materials

CEOTRONICS is committed to the responsible and traceable sourcing of raw materials, materials and components. In selecting suppliers, CEOTRONICS considers compliance, human rights and environmental aspects in addition to quality, reliability and economic considerations.

Where relevant to products, customer requirements or legal obligations, CEOTRONICS obtains appropriate information on the origin and processing of critical raw materials. This applies in particular to tin, tantalum, tungsten and gold, as well as other raw materials associated with elevated human-rights, environmental or conflict-related risks.

CEOTRONICS expects suppliers to provide the required information and to participate in appropriate review and improvement measures.

3.9. Environmental Protection and Sustainability

CEOTRONICS complies with applicable environmental regulations and uses resources responsibly. Employees are encouraged to avoid or reduce environmental impacts within the scope of their activities and to observe relevant internal requirements.

As part of its corporate strategy, CEOTRONICS takes ecological, social and economic aspects ("sustainability") into account, insofar as this is compatible with the legal and economic framework. Its commitment to sustainable business practices is supported by an established environmental and sustainability management system based on recognised standards and internal ESG principles.

CEOTRONICS complies with applicable environmental, energy, substance and waste regulations and uses energy, water, materials and other resources responsibly. Environmental impacts, greenhouse gas emissions, material losses and waste should be avoided or continuously reduced within the scope of operational possibilities.

Where possible, product development, manufacturing, procurement and use take account of durability, repairability, reuse and proper disposal.

Hazardous substances and chemicals must be handled, stored, transported and disposed of safely. Releases into soil, water or air must be prevented. Environmental incidents must be reported without delay through the designated reporting channels.

CEOTRONICS observes, in particular, relevant requirements relating to substances and waste electrical and electronic equipment, including REACH, RoHS and WEEE.

3.10. Data Protection

CEOTRONICS processes personal data in accordance with applicable data protection regulations, in particular the General Data Protection Regulation (GDPR) and the German Federal Data Protection Act (Bundesdatenschutzgesetz, BDSG). All employees are required to handle personal data carefully and responsibly. Employees must:

Mitarbeitende haben:

- treat personal data confidentially;
- process personal data only for lawful and clearly defined purposes; and
- comply with internal data protection rules, internal agreements and instructions.

An appointed Data Protection Officer is available to answer questions. Contact details and procedural instructions, for example on handling data subject requests and personal data breaches, are made available internally and must be observed.

3.11. Protection of Company Property

The tangible and intangible property of CEOTRONICS, including equipment, devices, software, data and intellectual property, must be used properly and protected against loss, damage or misuse.

Company resources must generally be used for business purposes. Any exceptions are governed by the Workplace Rules or IT policies.

3.12. Insider Information and Securities Transactions

Insider information relating to CEOTRONICS or other companies must not be used for securities transactions or disclosed to unauthorised persons.

All applicable legal requirements, including the German Securities Trading Act (Wertpapierhandelsgesetz, WpHG) and the Market Abuse Regulation, must be observed. Additional internal requirements for persons with particular access to capital market information are binding.

3.13. Foreign Trade, Customs and Export Control

CEOTRONICS complies with all relevant foreign trade, customs and export control requirements. Export transactions are reviewed and approved in accordance with legal and internal requirements.

Products and services are supplied only to authorised customers and in compliance with applicable laws, official approvals and internal approval procedures. In addition to complying with all applicable export control requirements, CEOTRONICS assesses export transactions by taking political, security-related and human-rights risks into account and makes decisions in accordance with applicable legal requirements and its corporate principles.

Employees involved in export- and customs-related matters must comply with the applicable policies, approval procedures and documentation requirements.

3.14. Public Communications and Social Media

Public statements and social media activities of employees may be associated with CEOTRONICS. Employees are required to:

- avoid harming the reputation of CEOTRONICS;
- refrain from publishing confidential or protected information; and
- make it clear when they are expressing personal opinions and not speaking on behalf of CEOTRONICS.

External corporate communications may generally only be made through authorised persons and channels.

4. Reporting Concerns, Whistleblowing System, Contacts and Internal Regulations

This Code of Conduct is further specified by internal policies, internal agreements and the Workplace Rules. These form an integral part of CEOTRONICS' organisational framework and are binding on all employees.

CEOTRONICS provides a whistleblowing system through which employees and other authorised persons may confidentially and, if desired, anonymously report potential violations, particularly in the following areas:

- workplace conduct and human rights;
- health and safety;
- data protection;
- bribery, fraud and money laundering;
- manipulation of business documents or financial statements; and
- export control.

Use of the whistleblowing system is voluntary. Access details, the scope of reportable matters and further information on the procedure are communicated internally, for example through the intranet, notices or internal communications.

Employees may also contact the following persons or functions with questions, concerns or reports of potential violations of this Code:

- their line manager;
- responsible functions, such as Compliance, Human Resources, Data Protection, Export Control or IT; and
- the Data Protection Officer.

Reports of potential violations of laws, internal policies or this Code are expressly encouraged and will be handled confidentially. Employees who raise concerns or submit reports in good faith—through the whistleblowing system or other channels—must not suffer any disadvantage or retaliation.

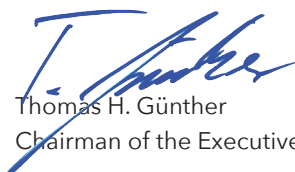
5. Consequences of Violations

Violations of this Code of Conduct may result in employment-law measures, up to and including termination of employment, irrespective of any potential criminal, administrative or other legal consequences. The nature and severity of any measure will depend on the individual circumstances and applicable employment-law provisions.

CEOTRONICS expects all employees to contribute to compliance with this Code and thereby safeguard the integrity and long-term success of the Company.

Rödermark, July 2026

CEOTRONICS AG



Thomas H. Günther
Chairman of the Executive Board / CEO



CEOTRONICS AG

Adam-Opel-Str. 6

63322 Rödermark (Germany)

Phone +49 6074 87510

Email info@ceotronics.com