# CEOTRONICS Anti-Corruption Policy

CEOTRONICS AG – As of 2026

CEOTRONICS
*when it counts*

## 1. Introduction and Scope

CEOTRONICS AG and its group companies ("CEOTRONICS") are committed to fair competition and compliance with applicable laws. We compete on the basis of quality, innovation, customer focus and reliability—not through improper influence or unlawful practices.

CEOTRONICS does not tolerate any form of corruption, the improper offering, granting or acceptance of benefits, or any conduct that could create the appearance of improper influence.

This Anti-Corruption Policy applies to:

- all employees of the CEOTRONICS Group, irrespective of their function, position, place of work or type of employment relationship;
- members of the Executive Board, the Supervisory Board and other corporate bodies, where applicable; and
- where contractually agreed, certain external partners, such as commercial agents, sales partners, consultants and other persons representing CEOTRONICS externally.

This Policy is supplemented by CEOTRONICS' internal regulations, in particular the Code of Conduct and the Workplace Rules, as well as all applicable legal requirements.

## 2. Purpose

The purpose of this Policy is to:

- prevent corruption and the improper offering, granting or acceptance of benefits;
- raise awareness of corruption risks among all employees;
- establish clear standards of conduct and a basis for decision-making; and
- strengthen the trust of customers, business partners, public authorities and the public in the integrity of CEOTRONICS.

Preventing corruption is an essential element of responsible corporate governance and complements CEOTRONICS' existing quality, environmental and compliance management systems. In particular, it supports the Executive Board's duties of care and legality pursuant to Section 93 of the German Stock Corporation Act (Aktiengesetz, AktG), as well as the Supervisory Board's monitoring responsibilities.

## 3. Definition and Consequences of Corruption

For the purposes of this Policy, corruption includes, in particular:

- offering, promising, granting, requesting, agreeing to accept or accepting an improper advantage;
- in order to induce or reward a decision-maker for a breach of duty; or
- in order to improperly influence an objective business or official decision.

This includes, in particular:

- active and passive bribery;
- the granting and acceptance of improper benefits;
- improper payments or benefits provided to public officials or persons employed in the public sector; and
- any other concealed or inappropriate influence on business or official decisions.

Corruption is a criminal offence, both domestically and abroad. It can result in serious consequences, including:

- criminal penalties for the individuals involved;
- administrative fines and claims for damages against the company;
- exclusion from public procurement procedures;
- significant reputational damage and loss of trust among customers, partners and employees; and
- risks to contracts and jobs.

In Germany, the principal criminal offences relating to corruption are set out, in particular, in Sections 299 et seq. of the German Criminal Code (Strafgesetzbuch, StGB), concerning bribery and corruption in commercial transactions, and Sections 331 et seq. StGB, concerning the acceptance and granting of benefits, as well as bribery and corruption involving public officials. Companies may be subject to administrative fines for corruption-related violations under the German Administrative Offences Act (Ordnungswidrigkeitengesetz, OWiG), in particular Section 30 OWiG.

Corruption is contrary to CEOTRONICS' values and jeopardises the long-term sustainability of our business.

## 4. Special Responsibility of Managers

Managers have a particular duty to act as role models and to ensure compliance.

They are responsible for:

- demonstrating through their own conduct that corruption has no place at CEOTRONICS;
- informing and training their employees on a regular basis;
- ensuring clear responsibilities and transparent processes;
- remaining alert to warning signs and conflicts of interest; and
- responding without delay to suspected cases and involving the responsible functions.

Particular vigilance is required in areas exposed to corruption risks, especially procurement, sales, project business, and cooperation with public contracting authorities and public officials.

## 5. Principles of Conduct

All employees are required to conduct themselves in a manner that prevents corruption and avoids even the appearance of improper influence. In particular:

- No improper advantages may be requested, offered, promised, granted, accepted or agreed to be accepted if they are intended or capable of improperly influencing business or official decisions.
- Decisions must be made solely on objective grounds and in the interests of CEOTRONICS.
- Applicable laws must be observed, in particular the German Criminal Code, the German Administrative Offences Act, and provisions relating to public officials and public contracting authorities.
- Employees must not enter into unlawful agreements with competitors or other companies, particularly in connection with tenders, pricing or market allocation. Applicable competition and public procurement laws must be strictly observed.
- Improper advantages must not be granted or accepted through third parties, such as consultants, intermediaries, sales partners or cooperation partners.

The obligations described in this Policy apply in addition to all legal requirements, including in particular the anti-corruption provisions of the German Criminal Code, the German Administrative Offences Act and applicable anti-corruption laws in other countries in which CEOTRONICS operates.

In case of doubt, a situation must be treated as potentially critical, and the relevant manager or responsible function, such as Compliance or Human Resources, must be consulted.

## 5.1 Gifts, Benefits and Other Advantages

In connection with their work for CEOTRONICS, employees must not:

- request, agree to accept or accept cash, cash equivalents or other financial benefits – for themselves or third parties – such as vouchers, loans or non-standard discounts; or
- offer, promise, grant or hold out the prospect of such benefits to customers, suppliers, other business partners or public officials where this is intended, or could reasonably be perceived, as improper influence.

The following are permitted only:

- occasional, low-value tokens of appreciation that are customary in normal business practice, such as calendars, pens or small promotional gifts; and
- only where their nature and value do not create the appearance of improper influence.

The following rules apply at CEOTRONICS:

- Cash and cash equivalents, such as vouchers, must generally not be accepted or granted.
- CEOTRONICS sets and regularly reviews an internal value limit for low-value benefits. Any exceedance of this limit must always be agreed with the relevant manager.
- Multiple benefits from the same business partner must be considered in aggregate.

Any benefit for which there is doubt as to its permissibility must be clarified with the relevant manager or responsible function before it is accepted or granted.

### 5.2 Invitations, Hospitality, Events and Services

Invitations, hospitality and other services, such as transport, accommodation or services offered at preferential rates, may only be accepted or granted where they:

- have a clear business purpose;
- are customary and appropriate in terms of venue, nature, duration and cost;
- are provided transparently; and
- do not create the appearance of improper influence.

The following are prohibited in particular:

- invitations to purely private entertainment events without a clear business purpose;
- the payment or reimbursement of travel expenses or other significant costs by business partners where this could give rise to dependency or a conflict of interest;
- the payment or reimbursement of costs for accompanying family members or private companions; and
- private services or benefits that would otherwise not be provided, or would not be provided on the same terms.

Business travel expenses must generally be borne by CEOTRONICS. Exceptions require express, documented approval and must not create the appearance of a conflict of interest.

### 5.3 Financial Interests and Outside Activities

Outside activities, positions on corporate bodies—such as managing director or advisory board member—and personal financial interests in companies must be disclosed and approved where required under the employment contract, Workplace Rules or internal policies if those companies:

- are actual or potential competitors of CEOTRONICS; or
- are, or seek to become, customers, suppliers or other business partners of CEOTRONICS.

Outside activities or financial interests that could give rise to conflicts of interest with an employee’s duties are prohibited.

### 5.4 Donations and Sponsorship

Donations and sponsorship activities made in the name of CEOTRONICS require approval by the responsible function, such as the Executive Board. They must not:

- be made to persons or organisations presenting corruption risks or acting contrary to our values; or
- be granted in return for specific business advantages.

Donations to public bodies, public officials or organisations closely connected to procurement decision-makers must be assessed with particular care and, where appropriate, declined.

### 5.5 Four-Eyes Principle and Documentation

To prevent corruption and conflicts of interest, the following principles apply in sensitive areas, such as procurement, sales, project approvals and payments:

- the four-eyes principle;
- appropriate segregation of duties, for example between request, ordering, approval, invoice verification and payment; and
- traceable documentation of material business transactions, such as offers, decisions and approvals.

CEOTRONICS designs its processes and controls to prevent improper influence and to make it identifiable through transparency.

## 6. Special Rules for Dealings with the Public Sector

Cooperation with public contracting authorities, public authorities and public-sector organisations—such as the federal administration, police, fire and rescue services, civil protection organisations and the armed forces—is subject to specific legal requirements. These include, in particular, the anti-corruption provisions of Sections 331 et seq. StGB concerning the acceptance and granting of benefits, as well as bribery and corruption involving public officials, and applicable public budget and procurement law.

In particular, the following applies at CEOTRONICS:

- Employees must not offer, promise or grant improper advantages to public-sector employees or public officials.
- No gifts, benefits or other advantages may be offered or held out where they are capable of influencing, or could appear to influence, official decisions, such as procurement awards or approvals.
- Recommendations and guidance issued by anti-corruption prevention initiatives, such as the German Federal Ministry of the Interior's Anti-Corruption Prevention Initiative, shall be observed. Where such guidance permits more generous arrangements, CEOTRONICS' stricter internal standards continue to apply—for example, no gifts or other benefits of monetary value may be granted to employees of the federal administration.

In case of doubt, the responsible manager or function must always be consulted before providing a benefit or invitation to a person employed in the public sector.

## 7. Conduct in the Event of Suspected Corruption / Points of Contact

All employees are required to take indications of possible corruption or improper granting of benefits seriously and to report them without delay.

Points of contact include, in particular:

- the relevant manager;
- the Human Resources department; and
- other internal functions designated in the Workplace Rules and internal policies, such as the Compliance function or a designated confidential contact person.

In addition, suspected cases and concerns may be reported anonymously or confidentially through the whistleblowing system provided by CEOTRONICS. Access details and the reportable subject areas of the whistleblowing system are communicated internally.

The following applies to reports:

- Employees who report a concern or suspicion in good faith must not suffer any disadvantage as a result. They are protected against retaliation.
- Anyone who becomes aware of corrupt conduct and fails to report it bears a degree of responsibility.

Where there are specific and credible indications of suspected corruption, managers must inform the Executive Board or responsible function without delay and, where necessary, take appropriate immediate measures.

## 8. Sanctions

Violations of this Anti-Corruption Policy 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 reserves the right to take appropriate action in the event of violations by business partners, including termination of the business relationship.

Rödermark, July 2026

CEOTRONICS AG

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Chairman of the Executive Board / CEO

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