



COMPLIANCE AT ISABELLENHÜTTE



ISABELLENHÜTTE

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In this flyer, we want to show you our joint understanding of compliance in our company.

You will first learn about the importance of dealing with the topic of compliance from the explanations of our business management. Afterwards, we will present to you our **Code of Conduct (CoC)**. These are all of the guidelines that apply to us.

Responsible and sustainable action has always been part of our corporate culture. Due to the increasing size of our company and the growing internationalization, it is very important to us today to communicate this culture and thus to convey it to all of our employees.

The main rules and principles formulated in this brochure are intended to ensure the legally correct and responsible behavior of all of our employees. They apply to all of us and reflect the ideal that is binding for all of us.

The reputation of Isabellenhütte depends on each individual. Each of us is called on and obligated to align our behavior with the set standards.

Sincerely,
Frank Nagel

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COMPLIANCE IS IMPORTANT TO US

We understand “compliance” as *doing what is right and honest*. This means that our actions are in line with laws, ethical principles, industry standards, the expectations of our customers and suppliers, as well as our own values and internal regulations. We therefore view compliance management as the quality management of our entire entrepreneurial activity.

Responsible and sustainable conduct has always been an integral part of the groups corporate culture. As the company continues to grow and become increasingly international, it becomes even more important to actively communicate this culture and to convey it to all employees and business partners.

Failure to comply with these rules may cause considerable economic and legal risks as well as a damaged reputation for the company, its management and all the employees.

We are therefore focused on fully utilizing compliance management to achieve legally and regulatory compliant results with simultaneously optimal economic results without exception.

The behavior of each individual is crucial here. It is always up to your own sense of responsibility to determine what is the correct action to take. It is your personal responsibility in the process to seek the advice of managers, compliance officers or the company management, who will be happy to help you. This approach allows for verified decisions to be made and responsibility to be shared. This is the only way to develop what has always been driving us:

Innovation by Tradition.

Thilo Gleisberg Dr. Felix Heusler

Below you will find the Code of Conduct (CoC) currently applicable to Isabellenhütte.

1. FUNDAMENTAL UNDERSTANDING OF SOCIALLY RESPONSIBLE CORPORATE GOVERNANCE

As a medium-sized company, we bear a special responsibility toward our employees, business partners, society, and the environment. Our actions are characterized by long-term thinking, reliability, and a clear value system that includes integrity, fairness, and sustainability.

This Code of Conduct is based on a shared understanding of socially responsible corporate governance. For us, this means carefully weighing the impact of our decisions and actions from economic, technological, social, and environmental perspectives and striving for a balanced reconciliation of interests.

With this Code of Conduct, we establish a binding framework for responsible behavior within our company and in dealings with third parties. It serves as a guide, highlights our shared values, and contributes to building a trustful, respectful, and future-oriented environment.

Within our scope of influence, we voluntarily contribute to the well-being and sustainable development of the global community at our locations. In doing so, we are guided by universal ethical values and principles – especially integrity, honesty, and respect for human dignity.

We are convinced: Sustainable business and entrepreneurial success go hand in hand.

2. SCOPE OF APPLICATION

2.1 This Code of Conduct (CoC) applies worldwide to all branches and business units of Isabellenhütte.

2.2 Isabellenhütte is committed to promoting the principles of this CoC also among its suppliers, distribution partners and throughout the entire supply chain – within its capabilities and in compliance with all legal requirements, especially the German Supply Chain Due Diligence Act (LkSG).

3. KEY ASPECTS OF SOCIALLY RESPONSIBLE CORPORATE GOVERNANCE

Isabellenhütte actively ensures that the values and principles listed below are respected and upheld at all times.

3.1 COMPLIANCE WITH LAWS

Isabellenhütte complies with the applicable laws and regulations in all countries in which it operates. In countries with weak institutional frameworks, the company carefully assesses which best practices from its home country should be applied in supportive manner for responsible corporate governance.

3.2 INTEGRITY AND CORPORATE GOVERNANCE

3.2.1 Isabellenhütte aligns its actions with general ethical values and principles, in particular with integrity, honesty, respect for human dignity, openness, and non-discrimination based on religion, belief, gender, or ethnic origin.

3.2.2 Corruption and bribery are strictly rejected, in accordance with Article 2 of the UN Convention against Corruption. Isabellenhütte promotes transparency, integrity, and responsible leadership and oversight within the company.

3.2.3 Isabellenhütte is committed to fair and recognized business practices and to competitive and professional behavior. The company maintains cooperative and trust-based relationships with regulatory authorities.

3.3 CONSUMER INTERESTS

When addressing consumer interests, Isabellenhütte adheres to consumer protection laws and fair sales, marketing, and information practices. Special attention is given to vulnerable groups, such as children and adolescents.

3.4 COMMUNICATION

Isabellenhütte communicates openly and in a dialogue-oriented manner about the requirements of this CoC and its implementation with employees, customers, suppliers, and other stakeholders.

All documents and records are properly created, not improperly altered or destroyed, and stored appropriately. Trade secrets and business information of partners are treated with the utmost care and confidentiality. The information security management system (TISAX) at Isabellenhütte protects the confidentiality, integrity, and availability of customer, supplier, and employee data.

3.5 HUMAN RIGHTS

Isabellenhütte actively promotes and respects human rights, guided by the UN Charter of Human Rights and in particular the following agreements:

- United Nations Convention against Corruption (2003, in force since 2005)
- Universal Declaration of Human Rights (UN Resolution 217 A (III), 1948)

3.5.1 PRIVACY

Isabellenhütte respects and protects the privacy of all employees and business partners.

3.5.2 HEALTH AND OCCUPATIONAL SAFETY

The company ensures a safe and health-promoting working environment to prevent accidents and injuries.

3.5.3 PROTECTION FROM HARASSMENT

Employees are protected from corporal punishment as well as from physical, sexual, psychological, or verbal harassment and abuse.

CODE OF CONDUCT

3.5.4 FREEDOM OF EXPRESSION

Isabellenhütte respects and protects the right to freedom of opinion and expression.

3.6 WORKING CONDITIONS

Isabellenhütte is committed to complying with the core labor standards of the International Labour Organization (ILO) and ensures fair working conditions.

3.6.1 CHILD LABOR

The employment of persons under the age of 15 is prohibited unless local regulations provide for higher age limits or exceptions.

3.6.2 FORCED LABOR

All forms of forced labor are strictly rejected.

3.6.3 FAIR COMPENSATION

Wages meet legal requirements and ensure fair remuneration in accordance with applicable labor standards.

3.6.4 EMPLOYEE RIGHTS

Isabellenhütte respects the rights of employees to freedom of association, assembly, and collective bargaining, as far as legally permissible.

3.6.5 NON-DISCRIMINATION

All employees are treated equally regardless of gender, origin, religion, belief, or other personal characteristics.

3.6.6. OCCUPATIONAL HEALTH AND SAFETY

Occupational safety is a key component of our compliance policies. It plays a supportive role by identifying risks, recommending safety measures, and raising employee awareness.

The company ensures compliance with all legal regulations and other safety-related requirements through the appointment of an occupational safety officer.

3.7 WORKING HOURS

Isabellenhütte complies with applicable working time regulations and respects the maximum permissible working hours as defined by law.

3.8 ENVIRONMENTAL PROTECTION

Isabellenhütte complies with environmental protection laws and standards applicable to its operations and acts in an environmentally responsible manner at all locations.

It also handles natural resources responsibly, in accordance with the principles of the Rio Declaration on Environment and Development (1992).

3.9 CIVIC ENGAGEMENT

Isabellenhütte actively supports the social and economic development of the regions in which it operates. It also encourages and supports the voluntary engagement of its employees in social, cultural, and charitable initiatives.

4. IMPLEMENTATION AND ENFORCEMENT

Isabellenhütte undertakes all reasonable and appropriate efforts to continuously implement and apply the principles and values described in this Code of Conduct. The effectiveness of implementation is monitored using a system of key performance indicators with defined targets and reported in the sustainability report.

Upon request and on the basis of reciprocity, contractual partners may be informed of the key measures taken to ensure fundamental compliance. However, there is no entitlement to the disclosure of trade and business secrets, competition-related or other sensitive information.

All employees are required to familiarize themselves with the contents of this guideline and to comply with the established principles. Violations must be reported immediately to the appropriate authorities. Isabellenhütte offers a whistleblower system via its website www.isabellenhuette.com. The protection of whistleblowers is, of course, guaranteed in accordance with legal requirements. Isabellenhütte reserves the right to take appropriate action in the event of violations. This policy is reviewed regularly and adapted as necessary to take current developments and requirements into account.

Isabellenhütte's fundamental approach has always been an integral part of its extensive company history. For Isabellenhütte, innovation based on tradition means being a reliable and competent partner yesterday, today, and in the future. Reliability is its trademark – it has been delivering on its promises for over 500 years.

OUR LEADERSHIP PRINCIPLES

In addition to the Code of Conduct, which should govern our daily actions, our leadership principles offer further guidance for our conduct towards our employees and each other.

TRUST IN THE SUCCESS OF YOUR TEAM.

We encourage our employees to work independently and cultivate an environment that offers room for experimentation and growth.

BE A ROLE MODEL AND SHOW COMMITMENT.

Our speech and actions are in harmony, which allows us to build sustainable relationships and trust.

ENABLE YOURSELF AND YOUR TEAM TO LEARN FROM MISTAKES.

We treat each other with respect and see mistakes as opportunities for improvement.

DEVELOP YOUR EMPLOYEES AND YOURSELF.

We strengthen our potential, so we can meet current and future challenges.

COMMUNICATE AS EQUALS AND ENCOURAGE MUTUAL FEEDBACK.

Throughout the company, our communication philosophy is open, clear and appreciative.

ENABLE SERVICES THAT INSPIRE OUR CUSTOMERS.

We develop new ideas and strategies with our teams across departmental boundaries to achieve optimal results for internal and external customers.

ADOPT AN ENTREPRENEURIAL SPIRIT AND SEIZE OPPORTUNITIES.

We consistently act in a solution-oriented manner and make responsible decisions that ensure success by taking calculated risks.

SET **CLEAR GOALS** WITH YOUR TEAM.

We motivate people by setting meaningful goals and we celebrate our successes.

If you have any further questions or suggestions on the subject of compliance, you can always contact the following people in confidence:

Compliance Officer

Frank Nagel
Tel: +49 (0) 2771 934-120
frank.nagel@isabellenhuetten.com

Human Resources Management

Elmar Ensmann
Tel: +49 (0) 2771 934-450
elmar.ensmann@isabellenhuetten.com

Works Council

Kim Diehl
Tel: +49 (0) 2771 934-400
betriebsrat@isabellenhuetten.com

Communication

Miriam Gerhardt
Tel: +49 (0) 2771 934-121
miriam.gerhardt@isabellenhuetten.com

Data Protection Officer

LAN Security (Business Secrets Protection Act Officer)
- Trade Secrets Protection Act
- Whistleblower Protection System

We expressly ask you to report possible compliance-related issues to us. In addition to the above contacts, whistleblowers can contact our confidential email address *ComplianceManagement.Isabellenhuetten@isabellenhuetten.com* or use one of the two mailboxes in the administration and works council buildings.

We have also set up an external whistleblowing system for Isabellenhütte, which can be contacted in the following ways:

Tel: +49 271-38682468
Email: dsb@lan-security.de
Web form: <https://10233.lan-security.de/en/startpage/>

Your data will of course be received in absolute confidence and will not be passed on to third parties.



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