



Code of Conduct for Business Partners

("Business Partner Code")

Introduction

Since the MOSOLF Group was founded in 1955 – long before the term “compliance” became a notable buzzword – it has been an essential component of our corporate policy to

- conduct business with integrity and fairness,
- take responsibility for our employees, human rights and the environment, and
- base our activities on the applicable law of the countries in which the MOSOLF Group operates.

This fundamental attitude is the basis of our actions to date and a key factor in ensuring the long-term and sustainable success of the MOSOLF Group for the future. The MOSOLF Group includes MOSOLF SE & Co. KG based in Kirchheim unter Teck and all companies in which MOSOLF SE & Co. KG directly or indirectly holds more than a 50% interest.

We expect our business partners to also abide by the values that we have stipulated in our Code of Conduct and in our guidelines. The term “business partners” encompasses all third parties that are in a contractual relationship with one or more companies of the MOSOLF Group, including, but not limited to, supplementary workers, suppliers and other business partners (hereinafter: “**business partners**”).

This Code of Conduct for Business Partners (hereinafter: “**Business Partner Code**”) is binding for all business partners, and we expect our business partners to comply not only with the laws and regulations but also with the standards of this Business Partner Code. For us it is a mandatory requirement for the selection and evaluation of and cooperation with our business partners that they

- always act in conformity with the law and observe ethical standards and
- also take this into account when selecting their own business partners.



Kirchheim/Teck, the.....2024

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Dr. Jörg Mosolf
Chief Executive Officer (CEO)

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Gregory Hancke
Chief Operating Officer (COO)

A stylized signature in blue ink, with a series of loops and a long horizontal stroke.

Dr. Kersten Ruoss
Chief Financial Officer (CFO)

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Wolfgang Göbel
Chief Sales Officer (CSO)



I. Law & responsibility

Business partners of the MOSOLF Group must always comply with all valid and applicable national and international laws, regulations and voluntary commitments. Doing so avoids violating the law and damaging our reputation, which could lead to disadvantages for the MOSOLF Group. Among other things, business partners are obligated to prevent all risks to human rights and the environment, which are listed in the German Supply Chain Due Diligence Act (LkSG), and to appropriately comply with the corresponding human rights and environmental requirements.

II. Fair market behaviour

Financial responsibility

Transparency and accuracy are a top priority for the MOSOLF Group. Their business partners always maintain their books and records in accordance with the valid and applicable laws as well as the generally recognised principles of accounting and proper bookkeeping.

Disclosure of information

This includes, in particular, information on financial and non-financial topics such as sustainability initiatives, business activities, certifications and environmental standards.

Business partners of the MOSOLF Group make their business decisions based exclusively on factually verifiable, objective criteria.

Free competition and antitrust law

Business partners of the MOSOLF Group always conduct themselves fairly in competition and observe the valid and applicable antitrust and competition laws. Business partners neither participate in anti-competitive agreements with competitors, nor wrongfully exploit a potential market-dominating position, nor take part in other anti-competitive business practices.

Import and export controls and economic sanctions

The MOSOLF Group expects and demands that all business partners consistently observe the applicable and valid international and national regulations of foreign trade law, especially the export control and embargo directives, and that no member conducts illegal business activities with sanctioned persons, companies or organisations.



Combatting corruption & preventing conflicts of interest

Initiating business relationships and performing the business activities of the MOSOLF Group is done exclusively according to transparent and objective criteria, e.g., according to quality, price, technological standard or reliability of the business partner.

The business partner rejects all forms of corruption, bribery, theft, embezzlement, fraud or extortion. Illegal payments or granting other benefits to an individual, a company or an official with the goal of influencing decision processes is not tolerated.

The MOSOLF Group also expects that none of their business partners tolerates or gives unlawful benefits of any kind, especially in the course of business activities with officials and authorities both at home and abroad. They must always ensure that their employees also act and conduct themselves with integrity.

A conflict of interest is any situation in which an employee of the business partner maintains a business relationship that exceeds the scope of ordinary activities with an employee of the MOSOLF Group, whose decisions could influence the business operations of the business partner. The business partner is urged to report the occurrence of potential conflicts of interest to the MOSOLF Group (compliance@mosolf.com).

Whistleblowing, whistleblower system and supply chain complaints procedure, retaliation protection

Business partners must maintain and comply with programmes and processes that meet the legal requirements to ensure the confidentiality, anonymity and protection of whistleblowers on the business partner and employee side. In each case, business partners are strongly urged to promptly report to the MOSOLF Group all incoming information or allegations regarding a violation of this Business Partner Code. Even if a business partner or one of its employees has reason to believe that an employee of the MOSOLF Group has acted in violation of the Business Partner Code and/or its principles, or that the risk of this type of violation has otherwise arisen within the supply chain or such a violation has already taken place, then the business partner, its employees and/or its own contractors are urged to report their findings, complaints and concerns regarding this matter to the MOSOLF Group via the whistleblower system / supply chain complaints procedure on the MOSOLF Group's website in accordance with the Supply Chain Due Diligence Act. To enable the latter, each business partner must inform its employees and/or contractors in an appropriate manner about the option of direct reporting, which can also take place anonymously on request and to the extent permitted by law via the MOSOLF Group's whistleblower system / supply chain complaints procedure. The currently valid versions of the MOSOLF Group's external rules of procedure for the whistleblower system and the supply chain complaints procedure can be accessed by all



business partners and their employees at any time via the link <https://mosolf-compliance.integrityline.app/> on the MOSOLF Group's website.

Conflict materials and high-risk raw materials

Without exception the MOSOLF Group expects its business partners to comply with the valid and applicable statutory regulations on conflict materials and to meet their obligation of due diligence for responsible supply chains. For the MOSOLF Group it is fundamental that minerals, particularly tin, tantalum, tungsten, gold and the corresponding ores and metals, must be acquired from sources which are conflict-free.

In the event that a product contains one or more so-called conflict materials or high-risk materials – for example, the important raw material cobalt – the MOSOLF Group requires its business partners to provide complete and transparent information at any time upon request about their supply chain up to the smelter and about the origin of the material. The use of mercury is forbidden. The MOSOLF Group reserves the right to perform an inspection in the form of a supplier audit.

Smelters without an adequate and sufficiently tested due diligence process must be strictly excluded by business partners.

III. Employees & social responsibility

The MOSOLF Group expects its business partners to comply with the applicable national and international regulations on labour standards, wages and working hours. If no national legal provision exists, the so-called core labour standards of the International Labour Organisation (ILO) apply. Furthermore, the MOSOLF Group expects that the employees of business partners will always receive remuneration that is at least in line with the applicable national laws and the legally valid and guaranteed minimum wage, including social security benefits, and one that enables a decent livelihood. The MOSOLF Group reserves the right to check the core labour standards and minimum wages at its business partners in the form of an audit.

In accordance with the valid and applicable national and international laws, business partners of the MOSOLF Group always respect their employees' rights to form employee representative bodies and unions and to participate in collective bargaining. Business partners ensure that their employees have the freedom to form or join unions and that the unions can function in accordance with the laws of the place of work, which also includes the right to strike and the right to collective bargaining. Founding, joining and being a member of a union must never be used as a reason for unjust discrimination or retaliatory measures.



No child/forced labour

Business partners of the MOSOLF Group know, respect and observe at least the core labour standards of the International Labour Organisation (ILO). They refrain from any kind of child labour and renounce all forms of forced or compulsory labour, servitude, bonded labour, slavery or practices resembling slavery. The business partners of the MOSOLF Group do not employ children under the age of 15 or juveniles who are required to be in school full-time according to the applicable law of the respective country of employment. Provided that legal exceptions allow it, student internships that are coordinated with the respective schools are permitted. In addition, a business partner does not require any deposits (financial or otherwise) or withhold identification papers as a condition for the employment of its employees. To prevent bonded labour, lending to employees is forbidden with the exception of granting staff loans at reasonable market conditions. Employees may only work for the business partner on the basis of a written employee contract, during the working times agreed in the employee contract and at the salary agreed in the employee contract. They also oblige their own business partners to comply with the above mandatory requirements.

Diversity and equal opportunity

The MOSOLF Group is fully committed to promoting diversity, equal rights and inclusion in all areas of its business operation. It respects the diversity of people in its workforce, amongst its business partners and in the communities in which it is active. All business partners are also encouraged to support these values and to ensure that their business practices and personnel policies are based on inclusion and equal rights.

No discrimination

The MOSOLF Group expects its business partners to ensure a work environment that is completely free of any kind of discrimination. Business partners are prohibited from disadvantaging or discriminating against someone based on personal characteristics such as gender, skin colour, religion, nationality, political opinion, belief or other convictions, ethnic origin, social background, disability, health status, age, sexual orientation, union membership or any other personal characteristics. The MOSOLF Group also respects, supports and protects women's rights, strives for equality and expects the same of all its business partners.

To ensure ethical recruiting, the MOSOLF Group also relies on practices in staff recruitment in which applicants are assessed without discrimination or bias. Integrity, transparency, trust and performance are of primary importance in this process. The MOSOLF Group also expects its business partners to ensure that their recruiting methods are fair, transparent and free of bias.



Along the entire supply chain and in all phases of cooperation, all business partners are committed to respecting, supporting and protecting the rights of the local communities in which they operate and the rights of minorities, indigenous people and other vulnerable and disadvantaged groups. The MOSOLF Group recognises the significance of integrating and protecting the above-mentioned communities, minorities, indigenous people and other groups, will work together with them respectfully, fairly and cooperatively and expects the same of its business partners.

No unlawful forced eviction, no unlawful dispossession of land, forests and bodies of water

All business partners of the MOSOLF Group are forbidden from carrying out forced evictions. Any unlawful displacement, theft or confiscation and any other unlawful dispossession of land, forests and bodies of water through purchase, development or other use is also strictly forbidden.

Ban on hiring or using private or public security services to protect business projects

Each business partner agrees not to use private, public or state security forces to protect their business, their operations and their business projects if due to a lack of instruction or control by the business partner in deploying the security forces there is risk of using torture and cruelty, excessive force, inhumane or degrading treatment, injury to life and limb as well as interference with the right to form organisations and freedom of assembly.

IV. Data protection, confidentiality and information security

Business partners are required to securely store confidential and personal information, data and plans and to protect it from access by third parties.

The MOSOLF Group expects and demands its business partners to comply with all applicable statutory regulations on data protection and to only collect, process and use personal data under the conditions set out in the valid data protection regulations. For companies within the EU, the GDPR applies.

Business partners are permitted to use information exclusively for authorised purposes and in an appropriate manner. All business partners of the MOSOLF Group are forbidden from transferring confidential data and trade secrets to third parties without authorisation or from using it themselves for purposes not authorised by the MOSOLF Group.



EDP and IT security is of fundamental importance to the MOSOLF Group. There are a considerable number of risks to the security of the MOSOLF Group's information and data, its customers, its business partners and all persons belonging to the MOSOLF Group, which can be caused by unauthorised access to the MOSOLF Group's EDP and IT systems, the loss and misuse of data or by malware. Business partners are expected to ensure that they and their business partners have appropriate EDP and IT security in their respective companies and that they, their business partners and other third parties take measures to ensure there is no risk to the security of the information and data of the MOSOLF Group, its customers, its business partners and the persons belonging to the MOSOLF Group.

V. Protection of intangible property and ban on counterfeit goods

Intangible property (e.g., software code, logos, utility models), information, ideas and the expertise of employees are also assets of the MOSOLF Group and its business partners. Business partners are obligated to respect the rights to this property, to protect it and to use it only when authorised. This especially applies to the intellectual property of third parties, which may only be used in a permissible manner for a determinable business purpose.

All business partners are forbidden from acquiring and using counterfeit goods or knowingly falsified materials or products. Any property right infringements, including but not limited to infringements on patents, trademarks and copyrights, are also serious violations of the MOSOLF Group's principles and must be avoided by business partners.

VI. Environment

Each business partner of the MOSOLF Group is obligated to avoid harmful soil changes, air and water pollution, harmful noise emissions and excessive water consumption, which considerably impair the natural foundations for maintaining and producing food, deny people's access to clean drinking water, impede or destroy people's access to sanitary facilities or harm people's health.

In addition, the MOSOLF Group expects and demands that all of its business partners comply with the respective national energy and environmental laws and regulations at their business and production locations and in their geographical areas of activity, and that the business partners create a high degree of transparency with regard to the emissions they produce and those produced in upstream processes, and that they take effective measures to reduce their direct and indirect CO² emissions and continuously work on improvements in this area.

The use of renewable energies and alternative energy sources should be promoted and preferred wherever this is possible. The consumption of raw materials is to be reduced to a

minimum in every business operation. In particular, the sustainable use of energy and water resources must be ensured.

Any emissions that lead to a deterioration of the air quality must be reduced to a minimum. All business partners of the MOSOLF Group are urged to continuously monitor environmental pollution.

The use of renewable materials must be continuously expanded by the MOSOLF Group, and the generation of waste reduced to a minimum. In the course of waste reduction, recyclable materials must always be sorted. The release of substances that present a danger to people and the environment must be prevented at all costs. Exporting hazardous waste is prohibited.

The MOSOLF Group expects of all its business partners to improve the value of their own waste products in order to promote recycling and reusing raw materials.

Furthermore, all business partners are required to mark hazardous materials, chemicals and substances and to ensure their safe handling, transport, storage, reuse, recycling and disposal. They must comply with all valid and applicable laws and regulations with regard to hazardous materials, chemicals and substances. Material limitations and product safety requirements, which are stipulated by valid and applicable laws and regulations, are binding and mandatory.

The MOSOLF Group also attaches great importance to preserving biodiversity, promoting sustainable land use and preventing deforestation and soil degradation. All business partners are called upon to actively observe these principles in their business practices. This especially applies to the destruction of the soil's biological balance, which can render it unusable, and to illegal deforestation, which includes converting natural forests into farmland, for example. The MOSOLF Group expects all business partners to commit to protecting habitats and take measures to preserve the quality of soil.

Finally, all business partners must comply with the environmental obligations set forth in the following three international conventions:

- The Minamata Convention on Mercury from 10 October 2013,
- The Stockholm Convention on Persistent Organic Pollutants from 23 May 2001 and
- The Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal from 22 March 1989.

VII. Animal welfare

For the MOSOLF Group, it is especially important that its business activities consider the protection and well-being of animals. Therefore, the MOSOLF Group expects business partners

who process animal products to implement standards and best practices to guarantee the welfare of animals across the entire supply chain. The MOSOLF Group is committed to ensuring that alternative animal experiment-free methods are preferred, provided that this is legally possible and justifiable. Business partners are obligated to comply with national and international regulations on animal protection and animal testing, including the German Animal Protection Act and Directive 2010/63 of the European Union (so-called Laboratory Animals Directive).

The MOSOLF Group is also committed to the following ethical principles and expects its business partners to share these values and implement them in the entire supply chain:

- The "Five Freedoms" of the Farm Animal Welfare Committee (FAWC) for assessing the welfare of animals (freedom from hunger, thirst and malnutrition; freedom from discomfort; freedom from pain, injury and illness; freedom from fear and distress; and freedom to express normal behaviour)
- The "3R" Principle of animal testing (Reduction, Refinement, Replacement)
- The principles of the World Organisation for Animal Health (OIE) for animal welfare (Terrestrial Animal Health Code and Aquatic Animal Health Code)

VIII. Occupational safety and health protection

All business partners must comply with the valid and applicable laws on health protection and occupational safety. Business partners support the safety and health of their employees with sufficient and appropriate measures such as preventative and consistent occupational safety and a safe and healthy work environment. Business partners must also implement the following measures to minimise the risk of accidents at work:

- Creation of sufficient and appropriate safety standards for providing and maintaining the workplace, workstation and work equipment,
- Provision of suitable safety measures to avoid exposure to chemical, physical or biological materials,
- Implementation of measures to prevent excessive physical or mental fatigue, especially as a consequence of unsuitable work organisation in terms of working hours and breaks,
- Ensuring sufficient training and instruction of employees.

IX. Conclusion



For each business relationship, the MOSOLF Group requires that its business partners accept and comply with the principles of conduct and the requirements of this Business Partner Code, and that they align their business activities to these. The MOSOLF Group reserves the right to regularly check in a suitable manner (e.g., through audits) that the principles of conduct and requirements of this Code of Conduct are complied with in order to identify, minimise and prevent risks in the entire supply chain amongst all business partners.

Business partners must pass on the principles of conduct and requirements of this Business Partner Code along their supply chain to their own business partners, in particular their suppliers and subcontractors, and ensure that these principles of conduct and requirements are applied and implemented throughout the entire supply chain.

The MOSOLF Group notes that each violation against the principles of conduct and the requirements of this Business Partner Code may result in serious consequences. If non-compliance with the principles of conduct and the requirements of this Business Partner Code is suspected, the MOSOLF Group reserves the express right to request immediate information about the corresponding matter.

Finally, the MOSOLF Group reserves the right to terminate individual or all contractual relationships with business partners immediately and without notice in the event of non-compliance with this Business Partner Code and its principles of conduct and requirements; if necessary, a deadline for rectification or elimination of the infringement is set beforehand.

If uncertainties or questions arise about this Business Partner Code or on the topic of compliance, business partners can contact the MOSOLF Group at any time at ["compliance@mosolf.com"](mailto:compliance@mosolf.com).

The MOSOLF Group thanks its business partners for taking part in complying with this Business Partner Code and thereby actively contributing to sustainably securing the foundation for mutual cooperation and a successful future for the MOSOLF Group.