

Internal Code of Conduct of LINDE + WIEMANN Group

Dear employees,

our values describe the way we want to work together - both now and in the future. Our values formulate a clear vision and play a crucial role in ensuring the long-term success of our company. Our motto "**Respect for the future means awareness of change**" (*„Respekt vor der Zukunft bedeutet Bewusstsein für Veränderung“*) forms the cornerstone of our aspirations.

In the following LINDE + WIEMANN Code of Conduct, we have summarized the fundamental rules and principles that should shape our behavior now and in the future. The Code of Conduct is intended to provide a framework of orientation for all of us - members of the Executive Board, managers and each individual employee - and to become the benchmark for our actions; both externally in our dealings with business partners and internally in our dealings with colleagues.

We all share responsibility for the reputation of our company, and misconduct by individuals can cause immense damage to us all. We want to set an example to our business partners that we work together as one big, well-coordinated team.

Therefore, we would like to ask you to read this Code of Conduct carefully and let it become the guideline for all of our daily behavior.

The Executive Board of Linde + Wiemann Holding SE for the LINDE + WIEMANN Group

A handwritten signature in blue ink, appearing to read 'M. Hengstmann'.

Michael Hengstmann
Chief Executive Officer

A handwritten signature in green ink, appearing to read 'W. v. Wietersheim'.

Dr. Wend von Wietersheim
Chief Financial Officer

A handwritten signature in blue ink, appearing to read 'M. Lindner'.

Dipl.-Ing. Michael Lindner
Chief Operating Officer

A handwritten signature in blue ink, appearing to read 'Sanjeev Goyal'.

Sanjeev Goyal
Chief Commercial Officer

Our values - Who we are and what we stand for:

"It's what's on the inside that counts" („Auf die inneren Werte kommt es an“) – Following this principle, LINDE + WIEMANN has been supplying vehicle manufacturers and suppliers worldwide with complex and structurally relevant components and assemblies for more than 80 years. Our values give us our identity and shape our long-standing success. That is why it is important to us to make our values the basis of our actions:

Responsibility and teamwork. We are all LINDE + WIEMANN together and bear responsibility for the success of our company. We want to convey this feeling of togetherness not only in our dealings with each other, but also in our external appearance to our business partners.

Trust and loyalty. We support and trust each other and work as a global team with tradition. We keep our promises and are honest, fair and trustworthy. We offer our customers flexibility and choice, while innovating to meet the changing future needs of our customers. In our work and in our dealings with customers, partners, stakeholders and employees, we stand for high ethical standards and transparency.

Respect and stability. The people at LINDE + WIEMANN are at the heart of our success - and have been for many decades. Our traditions and long-standing cooperation with each other should continue to motivate and inspire us to look for ideas in the future and ensure that we are all clear about our common direction.

Our Code of Conduct - Rules we adhere to together

1. Responsibility in business relationships

1.1 Compliance with the law

Compliance with laws, rules and regulations is an essential basic principle of responsible conduct for us. We comply with legal prohibitions and requirements at all times, even if this means short-term business disadvantages or difficulties for the company or individuals.

1.2 Fair competition

We will at all times make independent decisions about how we compete in the marketplace based on our own independently obtained market knowledge and without collusion or agreement with our competitors. We will never share sensitive business information with a competitor that could influence their market behavior. We may from time to time be unable to source products or services from certain countries due to government recommendations, laws or company policies, and we will comply with such restrictions and sanctions without exception upon notice. We take violations of competition law very seriously and ensure that our employees understand their responsibilities under the law.

1.3 Avoidance of conflicts of interest

We will not participate in decisions in which we have a direct or indirect personal interest, and will not accept entertainment, gifts or concessions that would embarrass the Company or any individual if they became public knowledge. We will not allow outside interests or the receipt of benefits from third parties to influence our conduct or decisions. We will never use our position for personal gain. Any conflicts of interest with personal matters or other business or non-business activities, we try to avoid as best we can. Should such conflicts nevertheless arise, they must be resolved in accordance with the law and Group policies. Transparency is our top priority in this regard.

1.4 Combating bribery, corruption, and money laundering

We do not engage in any form of bribery or corruption in the course of our business activities or our external relationships. This principle applies not only to the company, but also to all our colleagues, as well as agents, suppliers and other business partners who act on our behalf or with whom we do business.

We have a culture of honesty and transparency in our financial processes and do not tolerate fraud or theft, whether for the benefit of an individual or the company. Accurate and reliable accounting records are critical to our business, and we all comply with the Company's accounting procedures and controls and all applicable laws. All financial records of the Company must be complete, accurate and reliable in all material respects. Undisclosed or unrecorded funds, payments or receipts are inconsistent with our business practices and are prohibited.

We believe that creating a culture of honesty and transparency is a key element in combating fraud and theft. We have a zero-tolerance policy, and any employee convicted of fraud or theft will face disciplinary action and, if appropriate, legal action. In cases of doubt, all employees are required to report unusual financial transactions, particularly involving cash, that could give rise to suspicion of bribery, corruption, or money laundering to the relevant finance, legal or compliance department for review.

2. Responsibility for our employees

2.1 Equal treatment and employee rights

A culture of equal opportunity and mutual trust and respect is of great importance to us. Every employee is valued and has the right to be treated fairly, paid appropriately, hired or promoted without discrimination on the basis of race, national or ethnic origin, color, religion, age, gender, sexuality, political beliefs or physical disabilities. We will always adhere to these principles when working with our colleagues, customers and suppliers and recognize our social responsibility to provide opportunities for people with physical and other impairments and to fully integrate them into our teams.

We recognize the right of all employees to form trade unions and employee representatives on a democratic basis within the framework of national legislation. Close cooperation with employee representatives is an essential and integral part of LINDE + WIEMANN's corporate policy. The right to adequate remuneration is recognized for all employees. Wages and other benefits must at least meet the respective national or local legal standards or the standards in the national economic sectors/industries and regions.

2.2 Workplace safety and occupational health

We have a personal and collective responsibility to maintain a healthy and safe workplace and to promote and adhere to safe work practices. Occupational health and safety are an integral part of all business processes and are incorporated into all technical, economic and social considerations from the outset.

We regularly review risks at workplaces and related activities and ensure safe work practices, appropriate safety equipment and relevant training. All employees are required to promote health and safety in their working environment and to comply with health and safety regulations. All managers are required to guide and support their employees in fulfilling this responsibility. The same safety standards apply to employees of subcontractors as to LINDE + WIEMANN employees.

2.3 Information security and data protection

We will use or disclose confidential personal information about individuals, such as names and addresses or information about customer or employee circumstances, families, health and other private matters, only as permitted by law or with the consent of the individual concerned. We will comply with all applicable legal and regulatory obligations, as well as collective bargaining agreements and employment contracts, and will keep data secure while ensuring that we are able to access, use and disclose information as necessary for legitimate business purposes. We have an obligation to our customers and employees to respect the information we hold about them and to ensure that it is protected and handled responsibly. The trust of our employees and customers is very important, so we take our obligations under the relevant data protection laws in all countries where we operate very seriously. We consider all information relating to our business to be an asset that, like other important assets, has value and must be appropriately protected. Data must be stored and disposed of appropriately and securely.

3. Responsibility for our fellow human beings and our planet

3.1 Human rights, social responsibility

We respect internationally recognized human rights and support their observance. We reject all forms of forced and child labor. We are an important part of the communities in which we live and work. We will support these communities and strive to improve the lives of the people who live there through employment, delivery of goods and services, and charitable support. We recognize the importance of ensuring that all children, whether those of our customers or those in the places where we work, are protected from sexual exploitation, abuse or neglect. We will work to prevent any form of exploitation or abuse. We will ensure that our colleagues who learn of any concerns have the opportunity to address those issues.

3.2 Sustainability, environmental protection

Sustainability, environmental and climate protection, and resource efficiency are key corporate goals for us. That is why we conduct our business responsibly and in the most ethical and transparent way possible. We embed sustainable practices in all areas of our areas of our company and involve our colleagues, customers, suppliers and other stakeholders in our efforts. When developing new products and operating production facilities, we ensure that all environmental and climate impacts are kept to a minimum. We think long-term and establish measures that will enable our company to operate more sustainably both now and in the future. Every employee has a responsibility to conserve natural resources and contribute to environmental and climate protection through his or her behavior. In addition to involving our suppliers and customers in our sustainability efforts, we also strive to incorporate sustainability criteria into our procurement processes in order to create added value for the company and promote ethical labor practices in all countries in which we operate.

4. Responsibility for our company

4.1 Public appearance and communication

We respect the right to freedom of expression and the protection of personal rights and privacy. All employees should be aware that in their private lives they can also be seen as part of and representing LINDE + WIEMANN and are therefore called upon to safeguard the reputation and standing of LINDE + WIEMANN through their actions and behavior in public, towards the media or even business partners.

4.2 Dealing with information

We attach great importance to transparency in reporting and communicating the company's business transactions to investors, employees, customers, business partners, the general public and government institutions. Every employee must ensure that both internal and external reports, records and other documents of LINDE + WIEMANN comply with applicable legal regulations and standards and are therefore complete and correct at all times and are prepared in a timely manner and in accordance with system requirements.

4.3 Handling confidential company information

We take the necessary measures to protect confidential information and business records from access and inspection by unauthorized colleagues and other third parties.

4.4 Protection of company property

We use the Company's property and resources correctly and carefully and protect them from

loss, theft and misuse. Our intellectual property is also a valuable asset that we will protect from any unauthorized access by third parties. We use the Company's tangible and intangible assets exclusively for business purposes and not for personal purposes.

5. Implementation and contact persons

LINDE + WIEMANN actively promotes the communication of the Group guidelines and agreements underlying the Code of Conduct and ensures that they are implemented, and that no employee suffers any disadvantage as a result of complying with the guidelines/agreements. In their special role model function, our managers bear particular responsibility for ensuring that their actions are guided by the Code of Conduct. They are the first point of contact for questions on understanding the rules and must ensure that all employees know and understand the Code of Conduct. As part of their management duties, they should prevent unacceptable behavior and take appropriate measures to avoid breaches of the rules in their area of responsibility. A good and trusting relationship between employees and managers is reflected in honest and open communication and mutual support. For further questions on the Code of Conduct, all employees as well as third parties (customers, suppliers, etc.) can also contact our central e-mail address compliance@linde-wiemann.com. Information on possible violations of the law or the Group concerning corruption or anti-competitive behavior and relating to employees and companies of the LINDE + WIEMANN Group can also be reported via the LINDE + WIEMANN whistleblower system. The contact details can be found on the LINDE + WIEMANN website. All information will be treated in strict confidence.