



Code of Conduct of BAUER GmbH

BAUER GmbH sees itself as part of an internationally interconnected economy and acknowledges its corporate responsibility. We are committed to lawful, ethical and sustainable conduct, balancing economic, environmental and social interests and respecting internationally recognized human rights and labor standards.

This Code of Conduct applies to all BAUER GmbH locations, all employees regardless of function or employment type, and all external persons acting on our behalf. Management bears overall responsibility for implementation. Leaders set an example; employees comply. Suppliers and service providers are encouraged to observe these principles.

1. **Legal Compliance and Integrity**
We pursue only legal business objectives and practices and maintain business relationships solely with reputable partners. We respect differing legal, economic, social and cultural backgrounds and comply with the laws of all countries and regions where we operate.
2. **Fair and Free Competition**
We are committed to free and fair competition. We strictly reject and do not tolerate anti-competitive agreements, restrictions of competition or the use of unfair business practices.
3. **Anti-Corruption and Conflict of Interest Management**
Corruption, bribery and any form of improper advantage are incompatible with our ethical principles. We avoid even the appearance of undue influence through gifts, invitations or other benefits. Conflicts of interest must be disclosed and resolved responsibly; our internal conflict-of-interest management defines clear rules and responsibilities.
4. **Customs and Export Control Regulations**
We comply with all applicable customs and export control regulations, including sanctions and embargoes, and maintain processes to ensure lawful handling of imports and exports.
5. **Proper Accounting and Anti-Money Laundering**
Business transactions are recorded completely, correctly and transparently. We do not falsify or conceal transactions. All applicable anti-money-laundering laws are observed; suspicious activities are reviewed and reported.



6. Data Protection and Information Security

We respect the privacy rights of employees, business partners and customers and process personal data only in accordance with legal requirements. Information security is an integral part of our processes; we implement technical and organizational measures to protect confidential information and trade secrets.

7. Protection of Intellectual Property and Confidentiality

We respect third-party intellectual property and safeguard entrusted trade secrets from unauthorized acquisition, use or disclosure. When sharing know-how and technology, we ensure adequate protection of rights.

8. Product Responsibility

We ensure the safety and quality of our products and services and comply with all relevant European regulations. Information and marketing activities are fair, transparent and truthful.

9. Human Rights and Labor Standards

Human dignity is inviolable. We respect internationally recognized human rights and follow the labor standards of the International Labour Organization (ILO).

10. Rejection of Child Labor

Child labor is not tolerated. We comply with minimum legal working age requirements. Internships are organized exclusively within legal provisions.

11. No Forced or Compulsory Labor

We reject forced labor, human trafficking and any form of involuntary work. Employment is based on free will; the right to terminate employment within legal deadlines is respected.

12. Working Hours and Rest

We comply with legal regulations on working hours, including overtime, breaks and leave. Working-time rules are communicated transparently and adhered to, promoting employee health and well-being.

13. Remuneration

We compensate work in accordance with legal requirements. Unlawful wage deductions, especially disciplinary deductions, are rejected. Salary adjustments follow a fair and transparent process involving the works council.

14. Freedom of Association and Collective Bargaining

We respect employees' rights to freedom of association and assembly as well as collective bargaining where legally permitted. Where this is not permitted, we seek appropriate solutions.



15. Diversity and Inclusion: Non-Discrimination

We promote a work environment that supports diversity and equal opportunity. Discrimination based on national or ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinion, religion or belief is not tolerated. Equal pay for equal work applies equally.

16. Integrity in the Recruitment Process

We commit to a fair, transparent and non-discriminatory recruitment process. Hiring, transfers and promotions are based solely on qualifications and suitability. Any form of favoritism or disadvantage is rejected; conflicts of interest must be disclosed.

17. Health and Safety in the Workplace

We provide a safe and health-promoting work environment and observe applicable occupational safety laws and standards. Fire protection, adequate lighting, climate conditions and sanitary facilities are ensured. Safety rules are regularly communicated and compliance is monitored.

18. Environmental, Climate and Resource Protection

We comply with all applicable environmental laws and continuously improve our environmental performance. We use resources responsibly, promote circular economy and reduce negative environmental impacts. Hazardous substances are replaced where possible; remaining substances and waste are stored, used and disposed of according to regulations. We maintain a hazardous-substance register (AGV). We do not use mercury or persistent organic pollutants. Renewable energies, water savings and energy efficiency are part of our commitment. We support climate-neutral goals and continuously seek ways to reduce emissions.

19. Species Protection and Biodiversity

We comply with principles for protecting biodiversity in accordance with the Washington Convention on International Trade in Endangered Species (CITES).

20. Supply Chain Due Diligence and Supplier Requirements

We expect suppliers and service providers to comply with the principles in this Code. Where required and feasible, we support partners in implementing human-rights and environmental due diligence. Supplier selection considers performance in human rights, safety, environmental protection and integrity.

21. Internal Reporting Channel and Whistleblower Protection

We maintain an internal reporting channel for violations of this Code. Reports are treated confidentially; whistleblowers are protected from retaliation. The current contact address is available on our website. The Code is integrated into business processes; audits verify effectiveness and corrective actions are taken where needed. Violations may result in employment, civil or criminal consequences.



This Code enters into force on the date of issuance and is reviewed regularly. Changes are approved and communicated by management.

Südlohn, September 2026

BAUER GmbH

A handwritten signature in black ink, consisting of a large, stylized 'P' followed by several loops and a horizontal stroke at the end, positioned above a solid black horizontal line.

Patrick Bauer

A handwritten signature in black ink, consisting of a large, stylized 'P' followed by several loops and a horizontal stroke at the end, positioned above a solid black horizontal line.

Pascal Bauer