

CODE OF CONDUCT

Inheco GmbH

1 Foreword from Management

Dear Employees, Dear Partners,

Our company stands for quality, reliability and responsible conduct. These principles guide our daily work and define how we interact with one another, our customers, our partners and the environment.

This Code of Conduct summarizes our binding standards of behavior. It applies to all employees regardless of role or employment status. As management, we are particularly committed to leading by example. We also expect our business partners and suppliers to follow comparable principles.

Inheco's reputation is in all of our hands and depends on our behavior and decisions, both individually and as a company.

Thank you for being part of the Inheco family and for your unwavering commitment to strong and ethically responsible business practices.

Martinsried, July 01, 2026

Günter Tenzler

Co-Managing Director

Steven Williams

Co-Managing Director

2 Scope

This Code of Conduct applies to all employees of Inheco GmbH, including managers, trainees, interns and temporary workers acting on our behalf. We expect suppliers and business partners to be familiar with and consider the principles of this Code in their own operations.

Commitment

Adherence to this Code of Conduct is mandatory for all employees. Managers have a special role as role models. Violations may result in consequences under employment law, up to and including termination of employment.

3 Our Core Values

Integrity

We act honestly, transparently and consistently in line with our values

Respect

We treat every person with dignity and appreciation.

Responsibility

We take responsibility for our actions toward society and the environment.

Sustainability

We use resources responsibly and think long-term.

Fundamental employee rights

We are committed to the ILO core labor standards, including

- Freedom of association and the right to collective bargaining
- Equal treatment and equal opportunities regardless of origin, gender, age, or religion
- Compliance with statutory working hours and remuneration regulationsthe prohibition of child and forced labor

Prohibition of Discrimination

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Any form of discrimination based on gender, age, origin, nationality, religion, disability, or sexual orientation is prohibited. Harassment, bullying, and intimidation in the workplace will not be tolerated.

Legal Framework (Germany): AGG

The General Act on Equal Treatment (german AGG) obliges all employers to protect employees against discrimination. Violations can give rise to claims for damages.

Protection and Occupational Safety

The health and safety of our employees are our top priority. We comply with all statutory occupational health and safety regulations and actively foster an open safety culture:

- Regular risk assessments and safety training
- Provision and use of personal protective equipment
- Implementation of technical protective measures
- Mandatory reporting of all accidents and near-misses
- Promotion of physical and mental health

5 Environmental and Climate Protection

Our Commitment to the Environment

As a manufacturing company, we take our environmental responsibility seriously. We strive for continuous improvement in our environmental performance and report transparently on this as part of our non-financial reporting:

- Efficient use of energy, water, and raw materials
- Reduction of greenhouse gas emissions and waste volumes
- Compliance with all environmental regulations
- Preference for environmentally friendly materials and processes

Reporting

Our environmental metrics (energy, emissions, waste, water) are collected annually and disclosed in the sustainability report. Data collection is aligned with GRI standards and ESRS.

Circular Economy

We aim to prevent waste, reuse materials, and properly recycle residual materials. All employees are encouraged to submit suggestions for improvement.

6 Compliance and Anti-Corruption

Prohibition of Corruption and Bribery

We do not tolerate any form of corruption, bribery, or unfair business practices—whether in dealings with public authorities or private contractual partners:

- No payment or acceptance of kickbacks or improper advantages
- Gifts and hospitality only within reasonable, customary limits
- Complete and accurate record-keeping—no hidden accounts or falsified records

Conflicts of Interest

Potential conflicts of interest between private and business interests must be reported immediately to the manager or the People & Culture department. This applies in particular to secondary employment with competitors, customers, or suppliers, as well as to personal relationships with business partners.

Data Protection (EU General Data Protection Regulation GDPR)

We process personal data exclusively on a legal basis and in accordance with the EU General Data Protection Regulation (GDPR). All employees are required to protect confidential information and report data breaches without delay.

7 Responsible Supply Chain

We expect our suppliers and business partners to adhere to minimum standards regarding human rights, labor, the environment, and corporate governance that align with the principles of this Code of Conduct.

Note: German Supply Chain Due Diligence Act LkSG

The LkSG applies directly to companies with 1,000 or more employees. As a supplier to larger companies, we are effectively required to demonstrate our own due diligence compliance upon request. We are preparing proactively and maintaining the necessary documentation.

Supplier Selection

When selecting and evaluating suppliers, we consider criteria regarding working conditions, environmental standards, and ethical conduct, in addition to price and quality. New suppliers are asked to acknowledge this Code of Conduct.

8 Whistleblowing System

Employees who identify or reasonably suspect violations of this Code of Conduct or applicable laws are entitled and encouraged to report them. We guarantee protection against retaliation in accordance with the German Whistleblower Protection Act HinSchG. Our internal reporting office is available for reports. For external reports, we refer to the federal government's external reporting office: [BfJ – Reporting Violations](#).

** Under the HinSchG, companies with 50 or more employees are required to establish an internal reporting channel.*

9 Review and Validity

This Code of Conduct enters into force on July 1, 2026. It is reviewed at least once a year and upon significant legal changes and is updated as necessary. Management is responsible for maintaining this document.

All employees will be promptly informed of significant changes and provided with an updated version.