

Guideline on Corporate Social Responsibility  
**Code of Conduct**

# Content

- 1. Scope**
- 2. General principles on corporate social responsibility („CSR“)**
- 3. Business ethics**
  - 3.1. Anti-corruption and bribery
  - 3.2. Money laundering
  - 3.3. Supporting armed groups
  - 3.4. Anti-competitive business practices
  - 3.5. Using artificial intelligence
  - 3.6. Protecting intellectual property
  - 3.7. Respecting company and personal data
  - 3.8. Protecting confidential information
  - 3.9. Information security and privacy
  - 3.10. Import and export controls
  - 3.11. Sanctions
  - 3.12. Financial responsibility
  - 3.13. Supply chain
  - 3.14. Conflicts of interest
  - 3.15. Whistleblower system
- 4. Environmental standards**
  - 4.1. Reducing energy and water consumption
  - 4.2. Reducing greenhouse gas emissions
  - 4.3. Increasing the use of renewable energy
  - 4.4. Improving waste management
  - 4.5. Sensitizing our employees to environmental issues
  - 4.6. Resource efficiency and recycling
  - 4.7. Protecting forests, animals, and biodiversity
  - 4.8. Animal welfare
  - 4.9. Protecting soil quality
  - 4.10. Evictions
  - 4.11. Impacts on land, water, and air
  - 4.12. Avoiding noise emissions
  - 4.13. Managing hazardous substances
  - 4.14. Complying with material restrictions at iSi Automotive Group
  - 4.15. Water management
- 5. Working conditions and human rights**
  - 5.1. Obligation to provide information on working conditions and human rights
  - 5.2. Child labor and young workers
  - 5.3. Wages and benefits
  - 5.4. Working hours
  - 5.5. Freely chosen employment/Forced labor
  - 5.6. Protecting physical integrity
  - 5.7. Freedom of association
  - 5.8. Health and safety
  - 5.9. Use of security services
  - 5.10. Emergency preparedness and emergency plans
  - 5.11. In-house recreational infrastructure and special needs
  - 5.12. Diversity/Equality/Inclusion/Harassment/Discrimination
  - 5.13. Ethical recruitment
  - 5.14. Rights of minorities, vulnerable people, indigenous people and local communities
  - 5.15. Protecting human rights activists and human rights defenders

# Content

## 1. Scope

This document applies to all companies of the iSi Group including the three divisions iSi Automotive, iSi Components and iSi Culinary. Division-specific requirements that are only valid for one division are highlighted separately.

## 2. General principles on corporate social responsibility („CSR“)

The iSi Group strives to achieve innovation, success, and excellence through sustainable actions. People and the environment are the most important resources of iSi and the entire industry.

For this reason, we strive for high standards in our business conduct but also in the social and environmental performance of the entire supply chain.

This code of conduct describes the standards regarding business ethics, working conditions, human rights, and environmental standards for the entire iSi Group as well as for our suppliers and service providers.

The management as well as each individual employee of the iSi Group is obliged to uphold these standards and to report any misconduct

or undesirable developments. The management is committed to prevent any disadvantages for employees out of such escalations („whistleblowing policy“).

iSi Group Whistleblower Portal: <https://app.loupe.link/whistleblowing/97bc3d59-5ef3-4ef9-aff6-d9c45ccafbe2>

Our code of conduct is based on the principles of social and environmental responsibility in accordance with local laws, European standards and international expectations.



# Business ethics

The basis for sustainable and successful business is integrity and transparency in business conduct. We act honestly and fairly in accordance with our corporate values and the requirements, expectations and local laws, regarding:

- Anti-corruption and bribery
- Money laundering
- Support for armed groups
- Anti-competitive business practices
- Use of artificial intelligence
- Protection of intellectual property
- Respect for company and personal data
- Protection of confidential information
- Information security and data protection
- Import and export controls
- Sanctions
- Financial responsibility
- Documentation of compliance
- Supply chain
- Conflicts of interest
- Whistleblowing system

## **3.1. Anti-corruption and bribery**

For every employee of the iSi Group, private and company interests must be strictly separated. All business relationships are to be evaluated and concluded exclusively according to objective criteria. A transparent approach to our business relationships is of great importance to all divisions of the iSi Group.

The iSi Group rejects any form of corruption, including so-called accelerated payments for routine official acts, fraud, embezzlement, bribery, or comparable offenses.

### ***Acceptance and delivery of gifts or invitations (suppliers and customers)***

Employees are not permitted to accept or give gifts from suppliers or customers, if the total value of the gift exceeds local, legal, or recommended regulations. If gifts exceed the value of the local regulations, they are to be politely declined. Exceptional cases are regional gifts, such as country-specific specialties. In the special case of hospitality, the permitted amount must be agreed in advance with the head of department or management.

## **3.2. Money laundering**

Risks relating to money laundering are to be identified and, if necessary, measures are to be initiated.

## **3.3. Supporting armed groups**

By being transparent about our business activities, we ensure that no direct or indirect support is provided to non-state armed groups.

## **3.4. Anti-competitive business practices**

Misleading practices in relation to our products or services that lead to an economic advantage are not allowed. These practices include price fixing, bid rigging, market allocation or improper exchange of competitive information. Products and services must comply with the pre-contractual conditions.

In addition, it is prohibited to make anti-competitive agreements, price agreements or agreements with competitors, suppliers, customers or other third parties.

# Business ethics

## **3.5. Using artificial intelligence**

If we use artificial intelligence in our business activities, we ensure compliance with the protection of privacy and the applicable laws and regulations.

## **3.6. Protecting intellectual property**

In order to protect our know-how, each employee is obliged to adhere to the duty of confidentiality. Intellectual property includes the following topics: patents, utility models for technical inventions, trademark rights, design rights to protect the external appearance of a product or part thereof, domain rights, copyrights as well as internal know-how. In order to use third-party property, necessary licensing or usage rights must be in place. We adhere to internal as well as external guidelines to avoid any infringement of third-party property rights.

## **3.7. Protecting company and personal data**

Neither company nor personal data may be published or passed on outside the company without the consent of the authorized signatories or persons involved. The applicable national and international data protection laws must also be observed.

## **3.8. Protecting confidential information**

Sensitive data (business secrets and personal data) must be collected properly and in accordance with the law. This data must be stored in a protected and secure manner or deleted or destroyed properly. This data may not be disclosed to third parties or published without authorization at any time.

## **3.9. Information security and privacy**

Through our information security management system, we ensure that internal and external threats do not result in financial disadvantages, loss of image, criminal consequences, or existential threats to people or business activities. In our iSi Automotive division, we have also decided to implement an information security management system in accordance with VDA ISA (TISAX).

The goal is to protect information, information sources, information carriers and infrastructure from unauthorized access or manipulation.

# Business ethics

## **3.10. Import and export controls**

We are committed to comply with all applicable laws governing the import and export of goods, services, and information. Goods from countries or persons that are subject to sanctions or are classified as high risk may not be imported. If an export good is subject to licensing, the necessary registration actions with authorities are to be carried out and the respective applicable import regulations are to be complied with.

## **3.11. Sanctions**

We, the iSi Group, ensure that all applicable national and international sanctions and trade embargoes affecting our business areas are complied with. We take preventive measures by informing our employees in the respective departments about changes or new risks arising from sanctions or sanction violations.

## **3.12. Financial responsibility**

The iSi Group documents all essential business processes. These are also regularly verified according to legal requirements by independent third parties. All data and files requiring documentation must not be destroyed, altered, or concealed.

## **3.13. Supply chain**

All requirements from legislation, regulations, guidelines and customers must be passed on to our suppliers and checked. The iSi Group has a duty of care to take effective and verifiable measures to validate CSR compliance in the supply chain and to support its partners where necessary.

## **3.14. Conflicts of interest**

Should our employees notice a particular

type of conflict of interest or be affected by themselves, they are obliged to report the incident. Anonymously, such a notification can also be submitted through the whistleblower system. Reported information will be treated confidentially.

## **3.15. Whistleblower system**

The iSi Group is committed to implementing the EU-wide regulations in all iSi Group locations in order to set a clear signal for the protection of whistleblowers and the upholding of social standards at all company locations.

You can find detailed information on the process and responsibilities in our internal iSi Group Whistleblowing Policy. Incidents can be reported under the following link: <https://app.loupe.link/whistleblowing/97bc3d59-5ef3-4ef9-aff6-d9c45ccafbe2>

# Environmental standards

We pursue effective environmental protection in order to reduce the environmental impact of our business activities. Our comprehensive concept aims, among other things, at the following main points:

- Reducing energy and water consumption
- Reducing greenhouse gas emissions
- Increasing use of renewable energy

- Improving waste management
- Sensitizing our employees to environmental issues
- Resource efficiency and recycling
- Protecting forest, animal, and biodiversity
- Animal welfare
- Protecting soil quality
- Forced evictions
- Interference with land, water, and air

- Avoiding of noise emissions
- Managing of hazardous substances
- Material restriction compliance
- Water management

We are supporting a proactive approach to environmental challenges and encourage the development and diffusion of environmentally friendly technologies.



Detailed measures are presented on our sustainability website:  
<https://www.isi.com/de-AT/group/nachhaltigkeit>

# Environmental standards

## **4.1. Reducing energy and water consumption**

We, the iSi Group, continuously implement measures and improvements at our sites to reduce emissions as well as water consumption and increase energy efficiency through the increased use of renewable energies.

## **4.2. Reducing greenhouse gas emissions**

Through our sustainability goals, we take a proactive initiative to minimize our greenhouse gas emissions. Since 2021, we calculate our carbon footprint in the areas of scope 1 to 3 in order to be able to measurably present the measures taken and improvements.

## **4.3. Increasing the use of renewable energies**

We have set ourselves the goal to obtain 100 percent of our electricity requirements from renewable energy sources where legally possible. In countries where this is currently not feasible, we are constantly trying to increase the proportion of green electricity.

## **4.4. Improving waste management**

All iSi Group sites are required to record their waste data and comply with waste prevention measures. Recyclable waste must be collected separately in order to return it to the circular economy.

In the case of transboundary shipment of waste, the respective legal requirements must be complied with and documented. Waste may only be handed over to service providers who are legally permitted to accept, collect and recycle it.

In order to minimize the quantity of hazardous waste, each site is required to avoid the use of toxic materials as much as possible.

## **4.5. Sensitizing our employees to environmental issues**

In order to ensure compliance with environmental standards and to increase awareness, our sites are obliged to train employees at regular intervals and to inform them about new developments.

## **4.6. Resource efficiency and recycling**

The intention of the iSi Group is to use resources as sparingly as possible. Material and resource requirements for the design of our products must be taken into account at an early stage.

All our locations are obliged to carry out their business activities consciously and as efficiently as possible.

We focus on the topic material efficiency, recycling material and return of our products in the economic cycle. By material efficiency, we mean the most resource-conserving use of consumables in our production. Recycled material refers to the use of recycled materials for products and other consumables.



# Environmental standards

## **4.7. Protecting forest, animals, and biodiversity**

The iSi Group is committed to preserving biodiversity through compensation initiatives. We take care to preserve ecosystems in our supply chain and strictly refuse to source our materials from environmentally risky areas.

## **4.8. Animal welfare**

The iSi Group expects its suppliers to comply with ethical principles relating to animal welfare.

## **4.9. Protecting soil quality**

The iSi Group locations are not located in environmental protection zones. We also distance ourselves from deforestation or conversion of natural ecosystems for our plants. We also demand the same sensitivity for this topic from our suppliers.

## **4.10. Evictions**

We comply with the legal requirements regarding illegal forced evictions, as well as confiscation of land, forests, and water.

## **4.11. Impacts on land, water, and air**

In our business activities, we make sure that neither soil, water nor air are polluted.

## **4.12. Avoiding noise emissions**

To protect our employees from noise emissions, they are obliged to wear hearing protection in marked areas. To keep the impact on the environment and our neighbors as low as possible, we rely on the increased use of innovative systems and machines that keep the noise level during production as low as possible.

## **4.13. Managing hazardous substances**

Each location of the iSi Group ensures that there are documented processes for handling hazardous substances. This can be done in procedural instructions, process instructions or work instructions.

Each department is responsible for providing and teaching such instructions for their employees.

## **4.14. Complying to material restrictions at iSi Automotive Group**

The iSi Group adheres to the material restrictions from REACH or other legal requirements. We make sure that conflict minerals (tantalum, tin, gold, tungsten, cobalt and mica) are not used in our products.

## **4.15. Water management**

At all of our production sites, we use efficient production facilities to minimize freshwater consumption. With suitable technical safeguards, we prevent soil damage and contamination of surface and ground water.

In the event of water scarcity, precautions are taken to avoid any further increase of the existing water stress and to ensure access to clean and sufficient water for the population.

# Working conditions and human rights

The iSi Group is committed to fair working conditions and compliance with human rights. We offer fair working conditions to our employees and do not tolerate any violations.

# Working conditions and human rights

## **5.1. Obligation to provide information on working conditions and human rights**

The iSi Group is committed to informing and training its employees about rights and obligations in relation to working conditions and human rights.

## **5.2. Child labor and young workers**

The iSi Group does not tolerate child labor. The age of the employees must correspond to the requirements of the ILO conventions. In all cases, the employment of persons under the age of 15 is prohibited, even if local laws permit it. At some locations of the iSi Group, young employees have the opportunity to do an apprenticeship. Special consideration is given to young children. They are subject to special supervision. Under the age of 18, no overtime, night work, activities that are hazardous to health or safety, or heavy labor may be performed.

## **5.3. Wages and benefits**

Compensation and benefits, including minimum wages, overtime pay and statutory benefits, must be competitive and comply with applicable local laws. There must be no gender-specific differences in pay for the same work. Equal work performance is to be paid equally without exception.

## **5.4. Working hours**

Working hours, including overtime, are based on the locally applicable working time laws. Maximum working hours may not exceed them. Our time recording systems record all hours worked and are therefore transparent. The working hours can be exceeded if there is a breakdown, enormous economic damage is imminent, urgent work has to be carried out on the machines or force majeure is present.

If special cases result in overtime for employees, the iSi Group is obliged to grant a compensatory rest period.

## **5.5. Freely chosen employment/Forced labor**

All employees of the iSi Group are free to choose the type of employment they want. This also applies to employees from the temporary employment sector. No employment model is forced on any employee.

Any form of forced or compulsory labor, including human trafficking, will not be tolerated.

No financial burden may be placed on our employees. This means that withholding wages or expenses is not permitted.

# Working conditions and human rights

## **5.6. Protecting physical integrity**

The iSi Group assures all employees, business partners and other stakeholders that any involvement, including complicity or complicit in kidnapping, torture, killing or similar acts, is excluded and that within the scope of disciplinary measures no corporal punishment will be applied.

## **5.7. Freedom of association**

We, the iSi Group, recognize the right of our employees to bargain collectively and the right of trade unions to operate freely and in accordance with the laws of the place of employment. This right includes the right to strike and the right to collective bargaining.

## **5.8. Health and safety**

Workers should have a safe and healthy work environment that meets applicable health and safety requirements. Particular attention is paid to ergonomics, general workplace design, safety devices, protection of pregnant women and disabled employees.

The security standards are checked by trained security personnel. All production facilities are subjected to a safety check before they are put into operation.

Our infrastructure, operating resources and facilities are subject to cyclical security checks, which are carried out internally as well as externally by expert service providers.

## **5.9. Use of security services (security)**

The security service companies used by the iSi Group must have the necessary knowledge on the local legislation in this area and, in the course of your position, also ensure compliance with the internationally recognized human rights.

## **5.10. Emergency preparedness and contingency plans**

Each of our locations has an emergency plan. This emergency plan is regularly checked to ensure it is up to date and revised if necessary. All employees are obliged to adhere to the response plans described in the event of an emergency.

The operational infrastructure of all our locations is designed so that a legally compliant number of functional emergencies exits, escape routes and assembly points are available. These must be provided with adequate signage.

We also ensure that fire protection devices are structurally and technically flawless at all our locations. First aid equipment and primary medical care are available to all employees within reach.

## **5.11. In-house recreational infrastructure and special needs**

Every location is obliged to offer infrastructure for relaxation (such as break rooms, outdoor areas with seating, canteens, coffee kitchens or similar areas) in order to make work breaks recreational.

Clean drinking water and clean toilets/washrooms must be provided at all times.

Employees with special needs are provided with additional necessary resources and infrastructure.

# Working conditions and human rights

## 5.12. Diversity/Equality/Inclusion/Harassment/Discrimination

We promote diversity and make no distinctions in the treatment and remuneration of our employees. For us, compliance with women's rights has the same importance as compliance with international human rights.

We pay strict attention to ensure that no harassment or discrimination, for example

- unequal treatment, for example due to ethnic or social origin,
- skin color,
- gender,
- nationality,
- the language,
- the culture,
- the level of education,
- religion,
- a physical and/or mental limitation,
- gender identity,
- sexual orientation,
- the state of health,

- age,
- marital status,
- pregnancy/parenthood,
- union memberships,
- or a political belief, as far as this is based on democratic principles and tolerance towards those who think differently, if these do not meet the requirements the employment is justified

takes place,

Since our employees build the core pillar of our company, harassment or discrimination against employees in any form is unacceptable and has legal consequences in case of non-compliance.

## 5.13. Ethical recruitment

The iSi Group maintains an open and transparent communication with applicants. We do not tolerate discrimination against applicants based on their appearance, gender, ethnicity, or age. In addition, potential employees must not be misled or deceived about the nature of the work.

Confiscating, destroying, hiding, or refusing to hand over passports or other government identification documents from potential candidates and employees is also prohibited.

## 5.14. Rights of minorities, vulnerable people, indigenous people and local communities

iSi Group assures that the rights of minorities, vulnerable people, indigenous peoples and local communities that may be affected by our operations are respected and that the local impacts of its business activities are taken into account.

## 5.15. Protection of human rights activists and human rights defenders

We do not tolerate any form of threat, intimidation or violence by our employees against human rights activists or human rights defenders, including those who exercise their right to freedom of expression, freedom of association, peaceful assembly and protest our companies.

