



# Code of Conduct

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## 1. Foreword - Our Benchmark for Responsible Conduct -

We firmly believe that long-term success is achieved by gaining our business partners' trust in our expertise, innovative strength and integrity. This trust depends to a large extent on our commitment to the company's values and objectives and on us acting accordingly in our respective areas of responsibility.

This Code of Conduct is binding for all employees of Wagon Automotive. It is our benchmark for responsible conduct. It is a statement of our responsibilities as a member of society, as a business partner, in the workplace and towards our environment.

We believe that a common understanding of what constitutes ethical and sustainable behaviour is as an essential foundation for this. We consider the requirements and principles of this Code of Conduct to be an essential part of the cooperation between us and our business partners.

## 2. Our Responsibility as a Member of Society

We respect human dignity and consider the protection of fundamental human rights to be vital.

We are aware of our responsibility and act in accordance with internationally recognised standards such as

- the ten principles of the United Nations (UN) Global Compact
- the UN International Bill of Human Rights
- the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work
- the UN Guiding Principles on Business and Human Rights
- the Organisation for Economic Cooperation and Development's (OECD) Guidelines for Multinational Enterprises

We endeavour to comply with all applicable national and international environmental and nature conservation laws, as well as all other relevant regulations.

We follow our principles of equality, mutual respect, fairness and trust, both for the people in the company and beyond our company's boundaries.

As a responsible company, we make a positive contribution to society by engaging in social, sustainable, educational and cultural initiatives. In doing so, we create shared values to promote economic and social development in the communities in which we operate.

## 3. Our Responsibility as a Business Partner and in the Workplace

### 3.1 Rules, laws and guidelines

We comply with applicable legal requirements and company guidelines. We immediately clarify questions about specific laws or guidelines. Reports of violations are submitted via our reporting centres.

### **3.2 Corruption, money laundering and insider trading**

We refrain from engaging in corrupt or similar unlawful conduct that could be construed as bribery.

Furthermore, we do not tolerate such behaviour from our employees. We neither demand nor offer inappropriate payments, gifts or other benefits, nor do we accept any benefits. We always follow the company's guidelines with regard to sponsorships and donations.

We comply with all applicable laws and regulations relating to money laundering and terrorist financing. Corruption and money laundering are strictly prohibited by international conventions, national laws and internal guidelines. We ensure that all transactions and business relationships are transparent, responsible and legally compliant.

### **3.3 Data protection, information security and protection of intellectual property**

We comply with all applicable data protection and data security laws – in particular the General Data Protection Regulation (GDPR) – and ensure that personal data is only processed for the purposes for which it was collected.

We take measures to ensure the security of personal data; we do not disclose confidential information to unauthorised third parties regarding the operations and plans of Wagon Automotive or our business partners, and we protect the confidentiality, integrity and availability of the data.

We protect our intellectual property and expertise from unauthorised access and misuse.

We are a trustworthy partner with respect for the intellectual property of third parties and act in accordance with applicable laws and regulations.

### **3.4 Accounting / financial reporting and disclosure of information**

In accordance with legal and regulatory requirements for proper accounting and financial reporting, we provide complete, understandable and accurate documentation. We prioritise transparency, correctness and meeting of deadlines in order to maintain our financial and legal integrity, reputation and credibility.

### **3.5 Free competition, fair procurement and a trustworthy partner**

We are committed to free competition and refrain from engaging in unfair practices. We comply with competition and antitrust laws and refrain from engaging in anti-competitive practices such as concluding agreements on prices or other conditions with competitors. Furthermore, we do not exchange any competition-related information with them. If we are offered a bribe, we will reject it firmly and without delay and will report it immediately to our reporting centres.

We select our suppliers and service providers carefully based on factual, verifiable and objective criteria. We place the same demands on our suppliers as we do on ourselves. We therefore require our suppliers to comply with our Code of Conduct.

We treat suppliers, customers and other business partners fairly, positively and productively, and strive for long-term relationships based on trust and respect.

### **3.6 Conflicts of interest, gifts and benefits**

We always make our business decisions in the company's best interest and conduct ourselves accordingly. Conflicts of interest can arise when business relationships exist with family members, relatives or close friends, or when they

are significantly involved in business. In such cases, we turn to our reporting centres in confidence. We do not allow personal reasons, relationships or benefits to influence our actions.

We do not exchange inappropriate gifts or gratuities, such as those that consist of cash, are of high value, are in violation of the law or that could be considered a bribe or a kickback. If we are offered such a benefit, we will inform our respective superiors or contact our reporting centres. We always maintain our professional integrity.

### **3.7 Plagiarism**

We minimise the risk of using counterfeit and/or diverted parts and materials by only purchasing from approved and trusted sources.

### **3.8 Tax, customs and export control regulations**

We comply with all applicable tax, customs and export control laws and regulations. We ensure that all exports and imports of goods, services and information comply with the applicable regulations and that the requirements of the relevant authorities are met.

This helps us to ensure that no financial or economic resources are made available to individuals, groups or organisations that are subject to sanctions.

### **3.9 Occupational health & safety and fair working conditions**

We comply with the regulations on working hours and fair remuneration in our company. We provide a safe and healthy working environment that complies with the applicable laws and regulations. We design our workplaces in such a way as to exclude hazards and minimise risks as far as possible. We help to reduce occupational injuries by participating in regular training (on work-related health disorders, accident prevention, first aid, chemicals management and fire safety) and by providing information and training to promote awareness and skills for safe working. We use DIN ISO 45001 as a basis for this.

#### **3.9.1 Personal protective equipment**

We provide our employees with personal protective clothing and equipment.

#### **3.9.2 Machinery and other equipment**

Machines and other equipment are fitted with the necessary safety devices to prevent accidents. Training is provided on identified hazards, and preventive and corrective measures are carried out to minimise risks. Machinery and equipment such as conveyor vehicles, lifts, automatic gates, cranes and lifting gear are inspected by certified technical supervisory bodies at regular intervals in accordance with legal requirements.

#### **3.9.3 Emergency planning / accident management**

Potential emergency situations and events are identified and evaluated. Contingency plans and emergency response procedures are introduced to minimise the impact of these situations and events. These include, but are not limited to, reporting emergencies, notifying evacuation procedures, training and emergency drills, appropriate fire detection and extinguishing equipment, clearly marked and unobstructed exits and escape routes, and comprehensive rescue plans.

The aim of these management measures is to minimise damage to life, the environment and property.

### **3.9.4 Safety information**

The company's safety information and warnings are clearly displayed in the hazard areas. They identify possible risks and hazards and provide employees with appropriate, comprehensible information on how to act correctly.

### **3.9.5 Working conditions and ergonomics**

Firmly implemented internal and external audits ensure that working conditions and ergonomic factors are monitored. These include, among other things, noise, temperature, lighting, air quality and the posture of employees.

### **3.9.6 Alcohol-free and drug-free workplace**

The use of illegal drugs, cannabis and alcohol is prohibited in the company. Furthermore, employees must not be under the influence of these substances at work.

### **3.9.7 Handling of chemical and/or biological substances**

Hazardous substances used in the company are stored, handled and transported in such a way that there is no risk of emissions into the air, soil or water and no risk of explosion, thus ensuring that the health of employees is protected. Relevant safety instructions are posted in storage areas and at the affected workstations. This includes risk assessments and employee training.

### **3.9.8 Fire protection**

Active emergency planning and the associated fire protection are firmly anchored in the company. Suitable fire protection equipment such as fire detectors, extinguishing equipment and exit options are provided. Escape routes, emergency exits and assembly points are marked. Evacuation drills are carried out at regular intervals to ensure they are continually optimised.

### **3.9.9 Drinking water / sanitary facilities**

Sufficient access is provided to drinking water and to clean sanitary facilities for employees.

## **4. Our Responsibility with regard to Human Rights and Working Conditions**

### **4.1 Child labour and underage workers**

We do not permit, nor do we tolerate, any kind of child labour at our company or at our suppliers. National and international regulations and laws are strictly adhered to and monitored by qualified personnel. In particular

- ILO 138 on Minimum Age
- ILO 182 for the prohibition of the worst forms of child labour, in conjunction with Section 2 para. 1 & 2 of the German Supply Chain Act (*Lieferkettensorgfaltspflichtengesetz, LkSG*)

We do not employ young people for more than eight hours a day and for more than 40 hours a week. The German Youth Employment Protection Act, the German Child Employment Protection Ordinance and the fundamental requirements of the German Federal Ministry of Labour and Social Affairs are fully and verifiably complied with.

Furthermore, we will continue to do everything in our power to promote the rights of children and to help them have access to education and healthy development.

#### **4.2 Wages / Working hours / Social benefits**

In terms of remuneration (wages/salaries), working hours and social benefits, our company complies with the basic legal and regulatory principles regarding minimum wages, overtime and mandatory social benefits.

Employees regularly receive clear and detailed information about the composition of their pay. We comply with national regulations on working hours and grant each of our employees paid annual leave, which at the very least complies with the national legal requirements. All terms of employment and working conditions (e.g. salary, holidays, working hours, etc.) that have been agreed with the employees are set out in a formal document (employment contract). The ILO conventions are observed here

- ILO 1 / ILO 14 - Weekly Rest in Commercial Enterprises Convention
- ILO 30 - Minimum Wage-Fixing Machinery Recommendation
- ILO 95 - Protection of Wages Convention
- ILO 100 - Equal Remuneration Convention

#### **4.3 Modern Slavery / Forced labour**

We completely disassociate ourselves from modern slavery and forced labour (exploitation, threats, violence, coercion, deception, abuse of power). The corresponding binding legal and regulatory requirements are continuously monitored for compliance (internal/external audits, compliance audits, reviews by third parties such as authorities, municipalities or customers). The ILO conventions are observed here

- ILO 29 - Forced Labour
- ILO 105 - Abolition of Forced Labour

#### **4.4 Ethical recruitment**

Unser Einstellungsprozess ist gemäß den gesetzlichen und behördlichen Bedingungen ethisch, nachhaltig, transparent und respektvoll gestaltet. Eine ausführliche Vorgehensweise ist im Managementprozess „Personalverwaltung“ verankert.

#### **4.5 Freedom of association and collective bargaining**

The employees of our company are free to join a trade union or employee representation of their choice without threat or intimidation. We respect the right to collective bargaining within the framework of applicable legal and regulatory requirements. The ILO conventions are observed here

- ILO 87 - Freedom of Association and Protection of the Right to Organise
- ILO 98 - Right to Organise and Collective Bargaining

#### **4.6 No discrimination / Equal treatment and employee development**

We are committed to equal opportunities and fair behaviour and do not discriminate against anyone on the basis of personal characteristics such as ethnic origin, skin colour, age, gender, sexual orientation, disability, religion, nationality, trade union membership or political orientation. We provide workplaces that are free from discrimination, harassment and racism. Our physical and mental integrity is not violated by physical or verbal abuse. We lead by example and do everything we can to prevent such behaviour. The ILO Convention is observed here

- ILO 111 - Discrimination in respect of employment and occupation

Professional development within our company is based on performance, skills and personal aptitude. All employees are treated equally and receive the same pay for work of equal value. The ILO Convention is observed here

- ILO 100 - Equal Remuneration Convention

We invest in the professional, social and methodological development of our employees and promote ideas that improve our own development as a company and our business practices, as well as safeguard our future.

#### **4.7 Women's rights**

We ensure equal rights for men and women in accordance with Article 3, paragraph 2 of the German Basic Law (Grundgesetz). Other relevant legal and regulatory requirements are fully complied with and continuously reviewed (internal/external audits, compliance audits, reviews by third parties such as authorities, municipalities, customers).

#### **4.8 Rights of minorities and indigenous peoples**

We work with our customers and suppliers on such issues as protecting minorities and indigenous peoples. We respect the rights that affect the local communities and the land on which they live. These rights include decent living conditions, education, employment, social activities and the right to free, prior and informed consent (FPIC) regarding developments.

#### **4.9 Land, forest and water rights and forced eviction**

We generally avoid evictions and the expropriation of land, forests and water when acquiring, developing or otherwise using land, forests and water.

#### **4.10 Use of private / public security forces**

We are committed to providing a safe working environment for our stakeholders (internal/external) and protecting their property.

Human rights must not be violated due to a lack of training or control by the company when using security forces. The use of force and weapons is only carried out in exceptional cases and in compliance with all relevant legal and regulatory provisions.

## **5. Our Responsibility towards the Environment**

We protect our natural environment by using our resources responsibly and sustainably. We take measures to design our products and processes in such a way that we reduce our environmental footprint. This includes the reduction of greenhouse gases and the minimisation of harmful soil changes, water and air pollution, and harmful noise emissions.

We ensure that we label, handle, transport, store, reuse, recycle and dispose of all hazardous substances and waste in accordance with applicable laws and regulations.

When procuring raw materials and minerals, we ensure that they do not come from illegal sources or conflict areas, and that the land, forest, water and resource rights of indigenous peoples and local communities are protected.



### **5.1 Environmental protection**

We take a holistic approach to our production processes and design them to be environmentally friendly and resource efficient. In our case, this is supported and documented by a certified environmental management system according to **DIN EN ISO 14001**.

### **5.2 Climate protection / Decarbonisation / Greenhouse gas emissions**

In order to achieve the goals of the Paris Climate Agreement (COP 21), we use renewable energies, efficient technologies and environmentally friendly materials wherever possible. We focus our actions on reducing CO2 emissions. We are committed to recording and monitoring our greenhouse gas emissions to minimize our corporate environmental footprint.

### **5.3 Energy management / Renewable energies**

The use of renewable energies is based on availability. All our processes are continuously reviewed to use renewable energy and to prevent greenhouse gas emissions as much as possible.

We monitor and document our own energy consumption and look for cost-effective solutions to improve energy efficiency and minimise energy consumption. CO2 emissions are being reduced to help meet climate targets. In our case, the activities are supported and documented by a certified energy management system according to **DIN EN ISO 50001**.

### **5.4 Water quality / Water use / Wastewater generation**

With the approval of the relevant authorities, the wastewater generated by Wagon Automotive is transferred to approved external water treatment plants. Sewage is disposed of without endangering public welfare, whilst complying with all relevant legal and regulatory requirements. We document performance indicators regarding water quality and water use. This means that ongoing improvements/reductions can be proven.

### **5.5 Resource management / Circular economy / Waste avoidance**

The careful and conscious use of resources is a fundamental principle that we pursue and constantly reaffirm by setting targets. We also consider the principles of the circular economy, such as material reduction and substitution as well as return, shared use, maintenance, reuse, remarketing, remanufacturing, refurbishment and recycling.

An implemented waste management/resource management system is continuously monitored and documented with corresponding performance indicators. Relevant waste disposal records are archived in accordance with legal and regulatory requirements.

The following agreement must be taken into account in the supply chain

- Basel Convention (Control of Transboundary Movements of Hazardous Wastes and their Disposal)

### **5.6 Noise emissions**

We regularly carry out noise emission measurements inside and outside the respective site as required. These are carried out in part by internal specialised personnel or by approved and certified service providers in this field. If the rating levels are found to be above the specified values, noise reduction programmes are set up. Individual protective measures (e.g. personal hearing protection) are only applied if risks to the health and safety of employees cannot be ruled out by technical or organisational protective measures.

The noise areas in the company are clearly marked and employees are continuously sensitised and instructed accordingly. Noise emissions outside the company comply with legal and regulatory requirements.

## **5.7 Chemicals management**

We always act responsibly when selecting and using chemicals. A chemicals management system has been introduced in line with international standards and is operated in accordance with national and international specifications. Corresponding evidence is archived in accordance with legal and regulatory requirements. The requirements according to REACH, RoHS and Conflict Minerals (tin (Sn), tantalum (Ta), tungsten (W), gold (Au)) are met.

The following conventions must be taken into account in the supply chain

- Minamata Convention (use of mercury)
- Stockholm Convention (persistent organic pollutants)

## **5.8 Bio diversity, land use and deforestation**

Our activities include protecting ecosystems so that flora and fauna are preserved and natural habitats are not irreparably damaged.

We are committed to complying with all relevant legal and regulatory requirements regarding biodiversity, land use and deforestation in all our projects.

## **5.9 Air and soil quality**

We take all the necessary technical precautions to avoid any negative impact on air quality and only produce as many emissions as are necessary for the process according to the state of the art. The process is subject to continuous improvement. The processes do not impact the soil quality. No harmful substances are discharged into the soil. In the event of an accident, an emergency plan and protective equipment are in place.

## **5.10 Animal welfare**

We ensure that all practical and legal measures are taken to safeguard the life and well-being of animals.

# **6. Compliance with our Code of Conduct**

## **6.1 We are here for you: channels for reporting information or complaints**

We encourage everyone to report violations of laws, regulations and internal policies by employees of our company, our suppliers or their subcontractors. We use our reporting channels, in particular the internal whistleblower system, consisting of supervisors, the Works Council, HR management, human rights officers, mailboxes and the external channels, consisting of the digital whistleblower system via our homepage and an ombuds office.

## **6.2 We follow up on violations and reports - consequences**

We follow up all reports and examine them carefully in a fair way. Failure to comply with our Code of Conduct will not be tolerated and will have consequences.

We reserve the right to verify that our business partners who are contractually bound by this Code of Conduct are in compliance with its provisions by submitting documents and/or by conducting our own on-site inspections or by

commissioning third party audits at the business partner's premises. In this respect, they are obliged to tolerate and actively support such inspections. If the business partner becomes aware of violations at its own premises or at suppliers upstream in its supply chain, the business partner shall inform us and initiate appropriate remedial measures. Serious violations by business partners constitute a material breach of the relevant contracts and entitle us to withdraw from them or terminate them without notice.

### 6.3 What we expect from our suppliers / supply chains

We expect our suppliers to comply with the principles of this Code of Conduct or to apply equivalent codes of conduct. We also encourage them to enforce the contents of this Code of Conduct in their supply chains and to establish their own due diligence processes. We expect the supplier to inform us immediately if it becomes aware of non-compliance with any of the aforementioned aspects and to take appropriate action to remedy the situation. We reserve the right to perform checks in the form of self-assessments or, if necessary, on-site checks as part of our risk analysis.

## 7. Entry into force

This Code of Conduct comes into force upon signature by the management of Wagon Automotive.

Nagold, 09.12.2025

**Management Wagon Automotive Nagold GmbH / Wagon Automotive Bremen GmbH**



Orlando Caldari (CEO)



Rolf Gaßner (CSO)

**Wagon Automotive Nagold GmbH**

Lise-Meitner-Straße 10  
72202 Nagold  
T +49 7452 606-0  
[www.wagon-automotive.de](http://www.wagon-automotive.de)

**Wagon Automotive Bremen GmbH**

Bergener Straße 1  
28309 Bremen  
Tel.: +49 421 337034-0  
[www.wagon-automotive.de](http://www.wagon-automotive.de)