Code of Conduct

Lindner

P006823252, 16.12.2025

The Lindner Code of Conduct contains and puts into practice the main values and ethical business principles Lindner Group and all companies within the group [Lindner] must obey in their daily business and relationship to all stakeholders.

This Code of Conduct includes the concepts and codes of behaviour and should be followed by the company itself as well as all companies involved, building the basis for avoiding criminal action.

The instructions of this Code of Ethics apply without exception to all employees and agents in the companies of the Lindner Group in all positions and all areas of responsibility.

They also apply to all other persons or companies who in any way are acting in the name of and on behalf of Lindner, equally and without exceptions.

Lindner Group is committed to full transparency and ensures that all relevant documentation is maintained in a complete and traceable manner. These documents are made available both to customers (in the case of contract manufacturers/suppliers) and to qualified third parties.

01. Identity

01.1 Values

Our employees live the Lindner values. Our key to success.

- I am honest
- I am open
- I say what I expect
- I am disciplined
- I stand up for common aims
- I respect my colleagues
- I trust my colleagues
- I share success with my colleagues

01.2 Corporate principles

Our corporate principles are the basis on which we build our actions and collaborations. It is this strong foundation where the visions we pursue our common way for our employees and group of companies.

- Our employees provide the foundation for our company
- The executive is a role model
- Small companies within the company give the employee opportunity for success
- Training, further education and promotion of our employees create executives from our own ranks
- New products and ideas extend our market leadership
- Partner companies are a prerequisite for a successful project execution
- Internationality is a matter of choice
- Profits, healthy growth and openness for innovations are the prerequisite for secure jobs
- Sustainable behaviour in taking responsibility for future generations

01.3 Corporate vision

The entire corporate vision definded by the company family shapes the orientation for the visions of all Lindner' business areas.

Lindner...

...Lindner is THE reliable community of competent, openminded, innovative and down-to-earth people who enjoy performance and success.
...Lindner is adding value – today and for a world worth living in the future
...Lindner is convincing through performance and is always one step ahead
...Lindner is different – always in the most positive sense

02. Code of Conduct in practice

Person concerned are responsible to commtting to the following rules creating a transparent and fair business environment in all their doings.

Every business and every transaction must be correctly registered, authorised, verifiable, legal, conclusive and consistent.
Formal and informal mechanisms have been established in the respective
organisations and corresponding approaches integrated into existing systems and processes.

02.1 Human Rights

Respecting human rights and a strict anti-discrimination policy are the basis for all Lindner measures and activities. In all business activities within our sphere of influence, we ensure that no human rights violations are committed and that none of our partners are involved in such violations. Furthermore, we actively take measures to promote and protect these rights whenever possible. We prohibit discrimination on the basis of gender, race, religion, age, disability, national origin, or other characteristics, regardless of whether they are protected by law. Lindner is also committed to eliminating harassment and abuse in the workplace. In the employment law context, harassment and abuse are understood as any unwanted conduct – physical, verbal, or non-verbal – that violates a person's dignity, creates a hostile work environment, or results in intimidation, humiliation, or disadvantage. Everyone at Lindner therefore acts in accordance with our Declaration of Principles on Respect for Human Rights.

02.2 Obeying the laws

When operating, Lindner strictly obeys all national and international laws, including fiscal and tax laws, the principles of proper accounting (financial responsibility), cross-border import policies (e. g. Export Controls and Sanctions Protection), intellectual property rights, competion and antitrust law as well as combating terrorism and organized crime. The Lindner Group supports the principle of lawfulness within its partner companies and expects obeying the law as a crucial factor for our business relations.

02.3 Fair competition

Corporate policy and pricing are defined independently and there is under no circumstances price adjustments with competitors or other independent parties. Lindner complies with antitrust and competition regulations.

02.4 Fair operating and business practices

Relationships with other organisations, customers and partners are strengthened through exemplary behaviour along the value chain, in combating corruption, in promoting fair and free competition and respect for property rights. No forced or child labor is tolerated, and fair pay is guaranteed through regulated working conditions, respected freedom of association and collective bargaining.

Child labour
Child labour is strictly prohibited in our whole Group, we act according the regulations of ILO. In addition, we do not operate with materials or machines done or reproduced by children.

Forced labour
All work or service performed under the threat of a penalty, violence or non-voluntarily is forbidden. Furthermore, employees (whether yet to become or currently working) do not need to pay extra fees for being employed.

Compensation and working hours
Country-specific laws and binding industry standards on working hours apply. The employees are paid promptly and know the basis of their remuneration. In addition to strict compliance with the minimum wage regulations applicable in the countries concerned, the aim is also to guarantee a living wage that covers the basic necessities of life as defined in the respective local context.

Freedom of association
The right of employees to form and join organizations of their choice and to bargain collectively shall be respected. Employees shall not be discriminated against on the basis of forming, joining or being a member of such an organization. Their employee representatives shall be granted free access to the workplaces of their colleagues.

02.5 Company information and reporting

Information, financial statements and other truthful and overall communications that clearly and accurately state information on the economic, the financial and the asset situation.

02.6 Privacy protection

Every employee is strictly aware of our Privacy Policy and to only use personal data as authorised by our process instructions and always obey to protect the privacy of the personal information. In case of a data breach, please contact urgently your Legal or Privacy Policy Department.

02.7 Intellectual property

Intellectual property rights shall be respected; technology and know-how transfers shall be made in a manner that protects intellectual property rights and customer information.

02.8 Information security

Every employee is obliged to protect confidential information, such as trade secrets, inventions, production processes, financial information, etc., as instructed, proactively from loss, disclosure or inappropriate use. Everyone at Lindner is committed to complying with the Code of Conduct: Safeguarding Company Knowledge.

02.9 Conflicts of interest

All Lindner employees must avoid conflicts of interest by not taking business actions creating incentives for themselves.

02.10 Time and company equipment Management

When operating for Lindner Group, employees work effectively and do not pursue personal interests.
Company equipment must be maintained properly and followed by the according rules and principles.

02.11 Non-monetary and monetary gifts and other business courtesies

Lindner does not tolerate corruption, blackmailing or bribery. If accepting gifts leads to a conflict of interest, this must be prohibited.
Especially accepting bribes or other illegal payments is strictly forbidden. Everyone at Lindner is committed to the Code of Conduct: Benefits and Gifts

02.12 Cash Flow Management

Generally accepted accounting standards are applied in compliance with applicable laws and regulations.
It is our goal to provide transparent and accurate financial information in accordance with applicable laws and regulations and guidelines on a continuous and timely basis.

02.13 Intellectual property rights

Intellectual properties must be kept safe. They are not allowed to be used as replicas or if found so, please contact Management Board directly. Theft of intellectual property from others is strictly prohibited.

02.14 Protection of the safety, health and integrity of workers

Everyone at Lindner is obliged to eliminate the risks with the help of the knowledge acquired through technical progress or to reduce them to a minimum, and to use infrastructures, equipment and installations which comply with the basic safety requirements. Access to safe water, sanitation and hygiene (WASH), as well as compliance with appropriate building construction, electrical, and fire safety standards is always assured. Everyone at Lindner is committed to the security standards.

02.15 Environmental protection

Everyone at Lindner is aware of their responsibility towards the environment in their activities and is committed to environmental and energy policies. This is fundamentally intended to reduce, mitigate or, optimally, completely avoid negative effects on the environment. This means that the following aspects must be positively influenced in a significant way:

- Consumption, treatment and discharge of water
- Handling of air emissions
- Handling of waste and hazardous substances
- Use of recyclable raw materials and natural resources
- Dealing with energy consumption/ efficiency

02.16 Preservation of natural resources

Harmful soil changes, water and air pollution, noise emissions, and excessive water consumption shall be refrained from so as not to harm the health of persons, endanger biodiversity, significantly impair the natural basis for the production of food, or prevent the access of persons to safe drinking water or sanitary faicilities.
Nor its not allowed, in violation of legitimate rights, deprive land, forests or waters, the use of which secures the livelihood of persons.

02.17 Handling of conflict minerals

For the fulfillment of the due diligence obligation to promote responsible supply chains for minerals from conflict and high-risk areas, corresponding processes have been established in the area of procurement in accordance with the guiding principles of the Organization for Economic Cooperation and Development (OECD).

03. Stakeholder Code of Conduct

03.1 Clients

Everyone at Lindner wants to achieve the highest possible satisfaction and the best possible protection for our clients. Together we bear responsibility towards our customers.
Not only with regard to a satisfactory, successful cooperation in the project, but also with regard to the long-term impact on the user and the environment. It is the quality and origin of the materials strictly checked, as well as the health aspects are considered and controlled.
That is why we pay attention to transparent, correct information as well as education about correct usage behaviour and possible risks, in order to protect the health and safety of our customers, users and the environment.

03.2 Relations within Lindner Group

Everyone involved contributes to improving relations with all the Lindner companies, following principles of good cooperation. Also, in every case, everyone works in full compliance with the accepted company regulations, aiming to achieve common corporate goals.

03.3 Partner

Lindner conducts the search and selection of its partners according to objective and verifiable criteria of competitiveness, quality, objectivity, fairness and respect and in accordance with the principles of this Code.
The products and/or services supplied must in all cases be the basis on concrete operational needs and must be justified and explained by the respective officers, who are responsible for the project's budget.
The companies of the Lindner Group strictly observe their contractual obligations and check their correctness with regard to obligations entered into and the services offered by the partners.

03.4 Employees

Choosing future Lindner' employees or saying goodbye to some, Lindner focueses on this Code of Conduct and choses to give every single employee the most opportunities to evolve and bring out the best, also for overall growth.

Employees are also responsible for a good working atmosphere and immediately solving conflicts. Managers should take care of developing an atmosphere good to work with between people.

03.5 Public institutions

In their relations with public institutions and the public administration in the sense of state employees, Lindner acts according to the principles of fairness and transparency to ensure clear conduct that is not considered ambiguous or contrary to the applicable regulations and this Code of Ethics.

03.6 Surveillance and control authorities

When communicating with government or international institutions, supervisory authorities or control bodies Lindner responds to requests or requests for examinations according to the the principles of transparency and fairness. We grant interested parties the right to verify compliance with the Code on a regular basis or for specific reasons anytime, for example, in the form of audits.

03.7 Political officials and trade unions

Social justice, stability and peace are imporant for our working ethics and have big impact on constitutional legality and common justice in a society. Hence, the freedom of association is respected for purposes of collective bargaining. Every employee decides whether and in which trade union or workers' representation they want to participate in.

03.8 Media

All Lindner employees adhere strictly to internal regulations when participating in congresses and events regarding information and communication about the company, guidelines, agreements and products.

03.9 Society

Involving and evolving society is one one of our main assets. Therefore, we maintain partnerships with local organsiations and preserve culture and education. We account for new business ideas in our environment and long-lasting benefits in our society.

03.10 Complaint mechanisms

Our whistleblower system gives internal and external individuals and communities who may be affected by negative impacts the opportunity to file complaints while maintaining confidentiality of identity and effective protection from adverse action.

To simplify readability, the formulations are written exclusively in the masculine form. To simplify readability, the formulations are written exclusively in the masculine form. It goes without saying that m/f/d have equal rights throughout the entire document.