

# Guideline

## König + Neurath AG – Code of Conduct



Version of 02 July 2025

### Preamble

Dear employees,

Responsible and lawful behaviour is one of the basic prerequisites for our entrepreneurial success. The Executive Board sets high standards for itself and for each individual employee. This is an integral part of our corporate culture and forms the basis for the trust that customers, business partners and the public place in us. The high reputation of König + Neurath AG, which we work hard to earn every day, can be damaged by individual legal offences. Every one of you is obliged to behave responsibly and to comply with applicable law.

We are aware that the risk of legal violations is increasing due to the internationalisation of business activities and the large number and complexity of legal regulations. For this reason, the Executive Board has adopted the following Code of Conduct. This code applies to all König + Neurath AG sites and subsidiaries. It is intended to help you recognise legal risks and avoid legal violations. The Executive Board expects you to read this Code of Conduct carefully and make it a binding standard for your actions. In doing so, you will be making an indispensable contribution to the success of König + Neurath AG - today and in the future. Every single employee counts.

König + Neurath AG

Karben, July 15, 2025

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Place, time

Signed Schwerd

Signed Knöpp

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Steffen Schwerd

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Sascha Knöpp

CEO

Head of Purchasing

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## 1 Social responsibility, human rights and labour rights

Respect for human rights is a key concern for us. We are convinced that sustainable business is only possible by acting ethically and with integrity. As part of our business activities, we are fully committed to our responsibility for human rights. We reaffirm our commitment to key international conventions and declarations, in particular the International Bill of Human Rights and the core labour standards of the International Labour Organization (ILO). We align our business activities with the UN Guiding Principles on Business and Human Rights (UN Global Compact), which are key pillars for our actions.

### 1.1 Abolition of child labour and protection of young workers

König + Neurath strictly rejects any form of child labour. It is prohibited and will not be tolerated. We support the ILO core labour standards 138 (minimum age) and 182 (prohibition and immediate action for the elimination of the worst forms of child labour).

### 1.2 No modern slavery, no human trafficking and no unethical recruitment

Modern slavery, human trafficking and unethical recruitment are prohibited and will not be tolerated. König + Neurath rejects (modern) slavery, servitude, forced or compulsory labour as well as human trafficking and comparable forms of exploitation, oppression or humiliation. We support the ILO core labour standards 29 (forced labour) and 105 (abolition of forced labour).

### 1.3 Freedom of association and collective bargaining

We are committed to freedom of association, i.e. the right to form trade unions and employee representative bodies, and the right to collective bargaining. We support the ILO core labour standards 87 (freedom of association and protection of the right to organise) and 98 (right to organise and collective bargaining).

### 1.4 No discrimination or harassment

Discrimination and harassment will not be tolerated. No one may be discriminated against, favoured or harassed because of their ethnic origin, skin colour, gender, nationality, language, religion or ideology, physical or mental limitations or other characteristics protected by law.

### 1.5 Diversity, equality and inclusion

König + Neurath is committed to diversity and tolerance. We create a climate of appreciation and mutual trust by respecting others in their individuality, always acting openly and honestly, and promoting and demanding individual and cultural diversity. We therefore do not tolerate any patronising, demeaning, insulting or otherwise disrespectful words or actions towards our colleagues.

We promote an inclusive working environment that leaves room for diversity and in which people with different backgrounds, views and perspectives and from different regions come together on an equal footing.

## 1.6 Women's rights

König + Neurath supports the United Nations Convention on the Elimination of All Forms of Discrimination against Women (Women's Rights Convention). We are committed to equal rights for all genders. We ensure that there is no unequal treatment between the sexes and that the principle of "equal pay for equal work" applies.

## 1.7 Fair pay and social benefits

The right to appropriate remuneration is recognised for all employees. König + Neurath is subject to the provisions of the current collective labour agreement for the wood and plastics processing industry in Hesse, both geographically (federal state of Hesse) and in terms of the industry (wood and plastics processing industry). We ensure that all employees are paid fairly. Statutory provisions, for example on minimum wages, are complied with at all times.

## 1.8 Safety at work

We take our responsibility for the health and safety of our employees very seriously. We guarantee occupational health and safety within the framework of the applicable national regulations. All accidents at work and work-related illnesses are fundamentally preventable. Our aim is to ensure the protection and promotion of physical and mental health. This requires the cooperation and participation of everyone. König + Neurath has set up an occupational health and safety management system in accordance with DIN ISO 45001.

Further details are regulated in the [occupational safety guidelines](#).

## 1.9 Working hours

König + Neurath ensures that working hours comply with the applicable national legal requirements. The working week is set at 35 hours per week in the collective labour agreement for the wood and plastics processing industry in Hesse. König + Neurath allows its employees to work flexibly and has introduced both a flexitime model and a mobile working arrangement.

## 1.10 No impairment of land, water and air; no forced evacuation

König + Neurath ensures that no harmful soil changes, water pollution, air pollution, harmful noise emissions or excessive water consumption are caused that could lead to a significant impairment of natural bases for food and drinking water or human health.

König + Neurath observes the prohibition of unlawful eviction and the prohibition of unlawful seizure of land, forests and waters when acquiring, building on or otherwise utilising land, forests and waters.

## 1.11 Deployment of security forces

König + Neurath ensures that the commissioning or deployment of security forces does not lead to human rights violations.

## 1.12 Minorities, vulnerable groups and indigenous peoples

König + Neurath is committed to respecting the rights of minorities, vulnerable people and indigenous peoples in its supply chain.

## 2 Business ethics

All our stakeholders expect us to behave with integrity in our business activities. Integrity in business is defined as both actual and perceived ethical business behaviour that is in line with König + Neurath AG's Code of Conduct and our commitment to conducting our business in a socially responsible manner.

Integrity in business transactions means first and foremost that we comply with all applicable laws and regulations. Compliance with these is a prerequisite for the sustainable success of König + Neurath.

König + Neurath rejects any form of corrupt business behaviour, such as bribery, embezzlement, fraud, theft and the granting of unfair advantages.

We are committed to acting with full transparency and condemn any illegal actions to gain an advantage.

### 2.1 Avoidance of conflicts of interest

We always take care to separate personal and private interests from those of the company and, when making business decisions, we act in the best interests of König + Neurath. Activities in our company may not be used to gain private advantages and business partners may not be favoured for private interests.

If a conflict of interest should arise, it must be disclosed in a timely manner and the next steps must be discussed.

### 2.2 Benefits

We convince through our products and services. Benefits in form of gifts and invitations are only permitted within reasonable limits.

Our [sales guideline](#) regulates which benefits are appropriate.

### 2.3 Prohibition on corruption

Corruption is prohibited globally. Corruption means that someone abuses their professional position to gain an advantage for themselves or a third party and harms others in the process. We refrain from any form of corrupt behaviour and avoid even the mere appearance of it. We make business decisions in the interests of the company for objective and comprehensible reasons and always behave transparently, correctly and fairly towards our business partners.

### 2.4 Prohibition of money laundering

Money laundering refers to the process of concealing the origin of funds from criminal activities such as terrorism, drug trafficking or bribery by smuggling "dirty money" into the legal financial and economic cycle in order to give it the appearance of legality and disguise the actual origin or identity of the owner.

It is König + Neurath's declared aim to maintain business relationships only with reputable business partners whose activities comply with legal regulations and whose financial re-sources are of legitimate origin. We do not support money laundering and take all necessary measures to prevent money laundering within our sphere of influence. This requires the attention of all employees. In particular, this means that we endeavour to know all of our customers. Suspicious forms of payment, transactions or behaviour by customers, consultants and business partners must be reported.

We immediately allocate incoming payments to the corresponding services and post them. We ensure transparent and open payment flows.

## **2.5 Fair and free competition**

König + Neurath is committed to free competition as an elementary component of the market economy - it promotes efficiency, economic development and innovation.

In all business agreements and all business relationships with third parties, we observe the legal requirements for ensuring free competition. This applies in particular to agreements with competitors and other third parties if these agreements may impair competition. We do not participate in price fixing or prohibited coordination of market behaviour between competitors. We are committed to fair dealings with our business partners and competitors and do not abuse existing room for manoeuvre.

We do not spread false information about our competitors' products and services or attempt to gain an unfair competitive advantage. We expressly reject competitive espionage as a means of unfairly obtaining information about our competitors. We are happy to compete with our competitors and always adhere to the law and ethical principles.

## **2.6 Financial responsibility and financial reporting**

For König + Neurath, compliance with all national and international laws is part of responsible corporate management. Proper accounting and financial reporting are a matter of course for us. Each of us is responsible for contributing to an up-to-date, complete and accurate treatment of business transactions. Transparency and accuracy are our top priorities.

## **2.7 Disclosure of information**

König + Neurath discloses information if this is necessary to fulfil legal obligations.

## **2.8 Data protection and data security**

The security of data is of utmost importance to König + Neurath. It has a decisive influence on business success and public reputation. We protect company data as well as personal customer and employee data against unauthorised access, unauthorised or improper use, loss and premature destruction using all available suitable and appropriate technical and organisational means. We collect, process and use personal data carefully and in compliance with the applicable legal requirements. König + Neurath is committed to protecting personal data in the best possible way.

## 3 Environmental protection

We take responsibility for the environmental compatibility and sustainability of our products, processes and services. Our company aspires to be a role model for the protection of our environment. We rely on environmentally friendly, advanced and efficient technologies. As early as the development and production stages, we pay attention to the careful use of natural resources, a continuous reduction in environmental impact and compliance with environmental protection laws and regulations. In addition, we constantly re-evaluate the environmental compatibility of our products and manufacturing processes and optimise them where necessary.

Further details are set out in [the sustainability and environmental protection guidelines](#).

## 4 Whistleblower system

König + Neurath has set up a reporting portal for employees. Knowledge, for example of criminal offences, administrative offences, breaches of this Code of Conduct or breaches of competition law in one's own professional environment can therefore be reported securely. Whistleblowers are legally protected against discrimination and reprisals. All König + Neurath employees have the opportunity to use the reporting portal to provide information on such irregularities. This also applies to suspected cases. Deliberate or grossly negligent false reports, on the other hand, can trigger claims for damages from injured parties, so no pure assumptions or speculation should be reported.

The report will be investigated by an external contact person and followed up if necessary.

The registration portal can be accessed via the following link:

<https://www.meldeportal-hinschg.de/konig-neurath-89746/>

Irrespective of the reporting office, compliance violations can be brought to the attention of the Management Board or the Supervisory Board, the immediate superior, the Works Council or the HR department.

Aus Gründen der besseren Lesbarkeit wurde auf die gleichzeitige Verwendung der Sprachformen weiblich/männlich/divers verzichtet.  
Sämtliche Personenbezeichnungen gelten gleichermaßen für alle Geschlechter.