



Compliance

Compliance-Guideline of LISEGA Group

Content

I.	Introduction and Purpose	3
II.	Scope of Application	3
III.	Prohibited Behaviour	4
IV.	Dealing with Public Officials	5
V.	Cooperation with Business Partners	6
VI.	Behaviour towards Competitors	7
VII.	Donations and Sponsoring	8
VIII.	Consequences for Employees and the Company	8
IX.	Prevention of Corruption	9
1.	Responsibility and Monitoring	9
2.	Sensilization and Training	10
3.	Your Contact Persons	10
X.	Entry into Force	11

I.	Einleitung und Zweck	3
II.	Geltungsbereich	3
III.	Verbotene Verhaltensweisen	3
IV.	Umgang mit öffentlichen Amtsträgern	4
V.	Zusammenarbeit mit Geschäftspartnern	4
VI.	Verhalten gegenüber Wettbewerbern	5
VII.	Spenden und Sponsoring	5
VIII.	Folgen für Mitarbeiter und Unternehmen	6
IX.	Korruptionsprävention	6
1.	Verantwortlichkeit und Überwachung	6
2.	Sensibilisierung und Schulungen	6
3.	Ihre Ansprechpartner	6
X.	Inkrafttreten	7

Validity: as from 01.01.2023
Version: 1.1
Approval dated: 01.01.2023
Approval by: Executive Board of LISEGA SE

I. Introduction and Purpose

As the world's leading developer and manufacturer of industrial pipe support systems, the LISEGA Group is characterised by a comprehensive and effective range of services and a high level of innovative strength. Equally important for the LISEGA Group is integrity in its dealings with all customers, suppliers, employees, authorities and public bodies as well as other interest groups.

This standard forms the basis of the entrepreneurial actions of the executive board, the management and the employees. The LISEGA Group therefore does not tolerate corruption, neither by employees nor by business partners. The LISEGA Group conducts business only in accordance with the law in force, competes fairly and convinces with the quality and price of its services.

The integrity and good reputation of the LISEGA Group of Companies lie in particular in the hands of our employees. Honesty and fairness, compliance with the law and legal requirements must determine the way we deal with each other in the company just as much as the way we deal with customers and business partners. With this Compliance Guideline and the already established Code of Conduct, we are once again clearly demonstrating our commitment to the principles set down by the LISEGA Group, such as integrity, fairness, sustainability and partnership. This guideline is intended to sensitize all employees to the dangers of corruption and at the same time to provide guidance and assistance in preventing and combating corruption.

II. Scope of Application

This guideline applies to all executive bodies, management, executives, employees and temporary workers, irrespective of their management level or function in the company. Hereafter, all these persons will be referred to as "employees".

The guideline applies to all domestic companies within the LISEGA Group and all companies controlled or managed by the LISEGA Group. In joint ventures not solely controlled by the LISEGA Group, the LISEGA Group will seek to influence and encourage its partner companies to adopt the standards contained in the Guideline. Companies not subject to German law shall apply this Compliance Guideline in accordance with their national law.

This compliance guideline contains binding requirements with regard to every business incident, vis-à-vis all business partners, authorities and third parties, as well as for all internal processes of the corporate group. The regulations and measures described in the guideline apply to both passive corruption (corruptibility) and active corruption (bribery).

The management of the respective company of the LISEGA Group is responsible for compliance with these guidelines. The LISEGA Group will forcefully pursue and appropriately punish violations of the guidelines.

III. Prohibited Behavior

Corruption means any activity involving the abuse of position or authority for improper personal gain, whether in the form of bribery (promising, offering or granting any benefit, inducement, favour, gratuity or other advantages) or corruptibility (soliciting or accepting any benefit, inducement, favour, gratuity or other advantages), which is intended to influence fair, objective and proper business or official decisions.

Corrupt behavior is prohibited for all employees within the LISEGA Group. It is forbidden to demand, be promised or accept financial or other benefits for oneself or a third party (passive bribery). It is also prohibited to offer, promise or grant financial or other benefits to a third party (active bribery).

Financial benefits are understood to be any form of direct or indirect payment. Other benefits may be inappropriate material or immaterial advantages. These include, for example, gifts, invitations, hospitality, rewards, discounts not customary in the market, other (service) benefits or donations.

In particular, the following forms of behavior are prohibited for all employees of the LISEGA Group, insofar as they are related to business:

1. Granting or accepting an advantage insofar as it is intended to obtain an unfair consideration or to reward past or future conduct in an unfair manner.
2. Granting or accepting an advantage that is unreasonable in nature or value for the purpose, occasion, person or circumstances of the recipient and thus unfair.

For example, it is inappropriate to accept or give invitations or gifts to related persons of employees if there is a business connection to the invitation or gift and if it can be seen as unfairly influencing the employee or the third party. It is also improper to grant or accept benefits so frequently that they may unfairly influence the recipient's judgment or be seen as so unfairly influencing the recipient that the conduct appears improper.

3. Granting or accepting an unfair advantage in money. This includes, but is not limited to, cash, money transfers, the granting of an interest-free or low-interest loan, shares, etc.
4. Granting or accepting an advantage if this violates prevailing regulations or laws.
5. Granting or accepting an unfair advantage, unless this is done transparently and in a manner that is perceptible to others.

IV. Dealing with Public Officials

The LISEGA Group does not distinguish between bribery of a public official or a person from the private sector. However, public officials are often subject to stricter rules and restrictions that do not apply (or apply to a lesser extent) to persons from the private sector. This is to protect the independence of the administration. For this reason, stricter rules apply to contact and business relations with public officials. On these grounds also, donations should be avoided as a matter of principle.

Public officials are:

- Persons who are employed under public law, in particular civil servants and employees of the public service, irrespective of the type of activity performed,
- Judges,
- persons in a public official relationship, such as ministers, notaries etc.,
- persons employed by an enterprise organized under private law, if a public body/authority has a majority holding in this enterprise or if the enterprise is entrusted with the performance of public service tasks, or
- persons who perform public administrative tasks for a public authority, e.g. social security institutions.

If cooperation with public officials, notaries or auditors is required, it must be transparent in order to avoid any suspicion of corruption or bribery. To this end, the following principles should be observed at all costs:

- Benefits to public officials may only be financially

low-value attentions that are legally unobjectionable and customary according to custom and courtesy.

- When inviting public officials, it is imperative to ensure that the hospitality is customary for the occasion.
- When inviting public officials to events, they should always be invited as a representative of their authority or in accordance with their mandates.

If there are any doubts or questions regarding the treatment of public officials, the Compliance Officer of the LISEGA Group should be contacted.

V. Cooperation with Business Partners

For the purposes of these guidelines, business partners are understood to be all persons or companies, as well as their managers, employees or agents with whom the LISEGA Group maintains business relationships or intends to do so in the future.

In business life, it is common to maintain relationships with business partners, but also to maintain contacts in order to initiate business. Gifts and gratuities are part of the customary social courtesies in almost every culture and form of society. However, gifts, invitations, hospitality or other benefits can also be misused as a means of active bribery or passive corruption. In many cases, the transition from socially acceptable gifts and favours to corruptibility is fluid.

We forcefully reject corruption and other unfair business practices. In accordance with the applicable laws, the Code of Conduct and these guidelines of the LISEGA Group, it must therefore be ensured when working with business partners that neither the LISEGA Group nor its companies and employees nor the business partner are involved in corrupt business practices or business practices that violate prevailing law or the guidelines of the LISEGA Group.

The following principles must thereby be observed:

- Benefits may not constitute consideration and must comply with the principle of voluntariness.
- Grants may never be made in the form of cash or cash-like funds (loans, etc.).
- Donations must be of a reasonable value customary in business and must correspond to the recipient's normal standard of living.
- Donations and invitations must not be made on an

unusually regular basis.

- All donations must be made transparently and must not have the character of secrecy.
- A representative of the inviting company should always be present at invitations to events.
- In the case of hospitality, care must be taken to ensure that it is of a business nature and does not exceed what is customary in the social sphere.

As a general rule, gifts, invitations, gratuities or other benefits are permitted as long as they comply with the above principles, are socially customary, of reasonable value and do not give the impression of a quid pro quo.

All employees of the LISEGA Group must always check compliance with these principles before granting, offering, promising or accepting benefits. In case of doubt or questions regarding the proper handling of benefits or advantages of any kind, the respective supervisor or the Compliance Officer must be contacted.

VI. Behavior towards Competitors

The LISEGA Group respects fair competition. The laws in force that protect and promote competition, in particular the prevailing antitrust laws and other laws regulating competition, are complied with. The LISEGA Group is aware that agreements restricting competition in tenders are a criminal offence.

In dealing with competitors, these regulations prohibit, in particular, agreements and other activities that influence prices or conditions, allocate sales territories or customers or obstruct free and open competition in an inadmissible manner.

In particular, the following conduct is prohibited for all employees of the LISEGA Group:

1. Agreements on price, quantity, conditions,
2. Exchange of secret market information,
3. Calls for a boycott of market participants.

VII. Donations and Sponsoring

The LISEGA Group occasionally supports scientific and charitable institutions in order to support social or charitable projects. Donations are made exclusively on an altruistic basis. Donations to political parties are prohibited. Demanding consideration for donations or sponsoring

activities is prohibited.

All donations and sponsoring activities must be transparent and voluntary. Only the management of the respective company decides on donations and sponsoring activities. After a positive decision, all cash payments and monetary benefits are documented. Payments shall be settled and documented exclusively on a cashless basis.

VIII. Consequences for Employees and the Company

All employees are obliged to adhere to the Compliance Guideline of the LISEGA Group. The guideline is binding for all employees and provides a framework for action that is intended to protect all employees of the LISEGA Group from corrupt behavior or practices. Violations of the law can have serious legal consequences for the respective employee and the LISEGA Group (such as civil and criminal proceedings, heavy fines, loss of sales and reputation).

In order to implement this ethical Code of Conduct, the LISEGA Group therefore expects all employees:

- to adhere to this Compliance Guideline and applicable laws at all times,
- to report at the earliest possible moment any indication of an immediate or future conflict of interest,
- to behave respectfully towards all customers, suppliers and other persons with whom the LISEGA Group has business relationships, and act with integrity, compliance with the law and professionalism in the pursuit of the Company's objectives,
- in case of doubt or ambiguity regarding this Compliance Guideline, to seek appropriate advice and instructions, or to take responsibility for ensuring compliance.

The LISEGA Group will consistently pursue and appropriately punish violations of this Compliance Guideline.

IX. Prevention of Corruption

1. Responsibility and Monitoring

The overall responsibility for adherence to this Compliance Guideline lies with the management of the LISEGA Group or the companies within to the Group. The management and executives of the LISEGA Group act as role models in the implementation of and adherence to this Compliance Guideline. They are obliged to rigorously pur-

sue corrupt behavior in their respective areas and on their own responsibility. Since they have a special role to play in this context, the management and the executives are responsible for ensuring that all employees in their area of responsibility are familiar with this Compliance Guideline and the Code of Conduct and strictly comply with them.

In addition, all employees have the duty to report serious irregularities, such as faulty organizational structures or suspected violations of the law. The report must be made immediately to the respective manager or the Compliance Officer of the LISEGA Group. For this purpose, we will set up and operate an internal reporting system that complies with the prevailing legal requirements and adequately protects whistle blowers. This is not intended to create a climate of mistrust.

Compliance with the law, the Code of Conduct and the Compliance Guideline is an essential cornerstone for a successful future together and is therefore in the interest of all employees. To protect the company and the employees, it is necessary to report serious violations in order to be able to take necessary measures. No employee has to fear any disadvantages as a result of a report, as it is treated confidentially at all times. In particular, employees will not be held responsible for any business disadvantages resulting from compliance with the Compliance Policy. The protection of whistle blowers is important to the LISEGA Group. Therefore, no conduct directed against the whistle blower will be tolerated.

2. Sensilization and Training

All employees shall be made familiar with the Compliance Guideline and the underlying corruption issues in an appropriate manner. Managers shall ensure awareness through preventive measures and through a joint exchange on any weak spots that may exist. In addition, training courses shall be offered, if required, to minimize the risk of corruption and to strengthen the compliance awareness of the employees.

3. Your Contact Persons

If you still have questions or need support in doubtful situations, your superiors, the management of the respective company and the Compliance Officer of the LISEGA Group are available to you at all times. Any contact made by an employee is taken seriously.

The Compliance Officer is your neutral contact person; he is available for questions about the Compliance Guideline and Code of Conduct, investigates all issues reported and, if necessary, will initiate appropriate measures. All data and information provided will be treated with strict confidentiality and respect at all times.

In addition to the possibility of contacting the Compliance Officer, there is also the option of contacting the external ombudsman of the LISEGA Group of Companies. The (external) attorney appointed as ombudsman receives the information in strict confidence, examines it in advance and forwards it to the Compliance Officer with the consent of the whistle blower, anonymously if desired.

Contacts:

Compliance Officer:
Ulrich Zimmermann
e-mail: compliance@de.lisega.com

Ombudsman:
Attorney Markus Klindwort
deputy: Rechtsanwalt Johannes Kolb
e-mail: LISEGA-Ombudsmann@rmk-partner.de
tel.: + 49 421 / 333 922 65

X. Entry into Force

This Compliance Guideline shall come into force immediately for all employees as of 1st January, 2023. The current version of the guideline will be published via the means of communication used in the company.

LISEGA SE
Gerhard-Liesegang-Straße 1
27404 Zeven – Germany

T +49 4281 713-0
F +49 4281 713-214
E info@de.lisega.com
www.lisega.de