

Compliance policy

VALUES-ORIENTED, RESPONSIBLE BEHAVIOUR, INTEGRITY AND SAFETY

1. PREAMBLE

As part of the continuous, positive, and sustainable development of the ASSMONT Group, our corporate identity and corporate guidelines are also evolving.

All employees are bound by the regulations of the following Code of Conduct. It sets out the values, principles, and practices that guide the business conduct of the ASSMONT Group. [Management Team](#) aims to ensure compliance with ethical standards and to create a working environment that promotes integrity, respect, and fair behavior. A business policy strictly adhering to laws and principles serves the company's long-term interests.

2. OUR CORPORATE MISSION STATEMENT

2.1. Commitment of Executive Management

ASSMONT obligates itself to act in an economically, socially, and environmentally responsible manner. We are committed to conduct our business competently and ethically, and to protect fair competition in all markets where we operate by complying with applicable antitrust, competition, and trade restriction laws. Unfair advantages over customers, suppliers or competitors must be avoided. Compliance with international and national regulations regarding export controls and trade sanctions is essential for ASSMONT as a globally active company.

2.2. Protection of Employees

Compliance with applicable employment laws in each country—especially regarding minimum wage regulations and working hours—is a top priority for ASSMONT. Exceptions are used sparingly. All employees are responsible for maintaining a safe and healthy environment; therefore, safety regulations and practices must be strictly observed. The protection of our employees is achieved through continuous and varied training sessions.

As a socially responsible employer, the ASSMONT Group considers its employees its greatest asset. We demand a high level of commitment from our employees and, in return, share our business success with them. ASSMONT's [HR](#) policy contributes to providing every employee with opportunities for professional and personal development. Open dialogue, constructive criticism and new ideas are promoted.

ASSMONT condemns discrimination of any kind based on nationality, ethnicity, origin, gender, religion, age, disability, or sexual orientation. ASSMONT strives to provide its employees with a workplace free from mobbing. Supervisors and Executive Management are available to answer any questions regarding these principles or proper conduct in individual cases.

2.3. Customer Satisfaction

Customer satisfaction is another top priority. Only satisfied customers become partners for potential follow-up projects. Quality, adherence to delivery schedules, and deadlines are central to our focus. These parameters can only be achieved through clearly structured and functioning project management—from the proposal phase through to final project acceptance. Through detailed project planning, consistent schedule tracking, and adherence to quality standards by our teams, we aim to deliver high-quality, functional, and defect-free projects to our customers.

2.4. Cooperative Relationships with Suppliers, Authorities, and Other Partners

Proactive and fair collaboration with suppliers ensures that materials meet our quality and responsibility standards. Continuous evaluation of supplier performance guarantees the highest material standards. Alongside suppliers, fair collaboration with authorities and other partners (e.g., banks and insurance companies) is at the core of our interests.

2.5. Protection of the Company

The long-term stability of the company is in the best interest of our owner, employees, customers, suppliers, and other partners. Achieving the necessary target contribution margin is essential. This responsibility applies equally across Sales, Estimating, Engineering, Production, Assembly and Accounting. Budget planning ensures the continuous development of the corporate group.

2.6. Product Safety, Occupational Health & Safety, and Environmental Protection

Our responsibility is intrinsically linked to our mission and commits us to the right to safety for our current and potential employees, customers and suppliers. We carry this responsibility worldwide without limitations, exercising care and attention to detail. To ensure safety, we are required to identify individual challenges, initiate appropriate measures and render achievable goals realistic.

At ASSMONT, the right to safety begins in the sales phase. Suitable expertise and available resources, combined with sound economic approaches, form the basis for successful and feasible implementation later on.

We focus on sustainability, the conservative use of resources, and the prevention of harmful environmental impacts. In manufacturing and assembling our products, we use energy as efficiently as possible. Through efficient waste management, we minimize waste, rely as far as possible on environmentally compatible operating materials, avoid emissions and handle hazardous substances responsibly.

3. VALUE ORIENTATION

3.1. Value Management System

In quality assurance, ASSMONT aligns itself with [ISO 9001](#) standards and the recommended components of the Value Management System established by the Zentrum für Wirtschaftsethik GmbH (ZfW). In this Compliance Policy, we define how we operate internally and externally.

3.2. Objective

The objective of our Compliance Policy is the sustainable protection of the company in economic as well as legal sense. The policy provides guidance regarding occupational safety, employee health and the values of our national and international customers and partners.

3.3. Procedure

Our Compliance Policy is designed to implement values-oriented management processes across all business units through self-commitment and binding obligations for Executive Management, managers and employees. Management processes follow a values-oriented self-regulation model based on transparent and continuous communication.

3.4. Value Orientation

Our values are components of ASSMONT's corporate culture. We not only share these values with society, customers, suppliers, service providers, consultants, authorities and competitors in the market, but actively develop them further.

3.5. Scope of Application

This Compliance Policy applies to all departments of the company.

4. CODE OF CONDUCT

4.1. Know-How and Company Property

Our global expertise in consulting, planning and executing complex projects in structural steelwork, high-bay racking, production and assembly represents ASSMONT's intellectual property and is a fundamental component of our success.

As a globally operating enterprise, we depend on protecting our know-how and innovations. We handle our trade secrets with utmost care and ensure that confidential information is not disclosed to unauthorized third parties.

We handle physical company property (electronic devices, vehicles, tools, furniture, etc.) with care and use it strictly for its intended purpose. Unless explicitly permitted and regulated in writing on a case-by-case basis, company property may not be used for private purposes.

We manage financial resources responsibly. Business decisions are made based on actual needs and after commercial evaluation of risks and opportunities involving relevant business partners.

4.2. Protection of Intellectual Property

The intellectual achievements of our employees and their work results are not only company property, but they also require special protection. This includes drawings, engineering designs and associated documents and files. We protect brand names, inventions, patents, software, copyrights and trade secrets.

4.3. Confidential Information and Non-Disclosure Obligation

Internal information is not accessible to the public, qualifies as a trade secret and must be treated as confidential. This includes budget planning, business plans, market and pricing strategies, agreements with customers, suppliers, service providers and other partners as well as new developments, ideas, products and prototypes.

4.4. Gifts and Hospitality

Minor tokens of appreciation and hospitality offered in the spirit of mutual respect, cultural tradition, or goodwill in business relationships are common. However, these must always remain of low financial value and must never influence business transactions or autonomy. Our employees and their family members do not accept cash or cash-equivalent gifts. Please note that accepting gifts is illegal in certain countries, particularly regarding public officials and authority representatives. Furthermore,

employees must ensure proper bookkeeping for such expenses (e.g., travel expenses) in accordance with legal requirements.

4.5. Trade Secrets and Data Protection

Confidential information acquired during professional activities must not be used for personal interest or made accessible to third parties.

Trade secrets are shared with colleagues only to the extent necessary to properly process the business matter.

We consider the personal data of our employees and contractual partners to be sensitive personal information and handle it with strict confidentiality.

Personal data is used exclusively for the purposes for which it was provided, fully complying with applicable data protection laws.

Technical and organizational measures have been implemented to protect data subject rights and ensure processing complies with the General Data Protection Regulation ([GDPR](#)). In this regard, the [Non-Disclosure Agreement](#) signed by each employee at the start of employment must be strictly adhered to. The obligation to maintain confidentiality remains fully effective even after the employment relationship ends.

4.6. Maintaining Confidentiality in Emails, the Internet and Social Media

Confidentiality rules apply equally to emails, internet usage and social media. Any software installation on company computers must be carried out by or approved by the [IT Department](#).

4.7. Statutory Retention Obligations for Business Documents

Statutory [retention periods](#) must be strictly obeyed. Storing this data at home or on private computers is prohibited.

4.8. Prohibition of Alcohol and Drugs

The consumption or intake of illegal drugs or alcohol at the workplace and on company premises is strictly prohibited. Exceptions regarding alcohol consumption may be granted by [Management Team](#) for official corporate celebrations or events. In such cases, individuals are responsible for organizing their own safe transport.

4.9. Fair Competition

Restricting free competition or violating competition and antitrust regulations is incompatible with ASSMONT's corporate philosophy.

Competition provokes us to improve. It helps us to develop the best solutions for customers while remaining an attractive employer.

We comply with all [competition regulations](#). In particular, no arrangements are made with market participants regarding prices, terms or allocation of market shares.

4.10. International Business Activities

Our business operations are internationally oriented. We respect the laws of the countries in which we operate.

We pay full attention to import/export restrictions, permit requirements and the payment of statutory customs duties and fees. Compliance is regularly audited by official authorities. Violations carry severe sanctions.

4.11. Taxes

We are committed to fulfill our legal tax obligations. Taxes are essential financial contributions to the functioning of society. Any illegal withholding of taxes is rejected as unethical and socially irresponsible. We ensure the responsible implementation of laws, regulations and guidelines in the financial sector to guarantee financial integrity, transparency and lawful. We also ensure that our goods and services are not used for illegal activities such as money laundering or terrorist financing.

We recognize the necessity of verifying our tax compliance through regular tax and business audits conducted by state authorities, and we avoid anything that hinders the work of these institutions.

Accurately evaluating tax or subsidy matters can be complex. In cases of doubt, supervisors and/or internal or external specialists must be consulted.

4.12. Special Benefits

We reject corruption in all forms. We do not require special benefits to achieve business success. This includes gifts or invitations to sporting and cultural events.

We neither grant nor accept unauthorized advantages to or from business partners, third parties or public officials. We exercise restraint when offering or receiving perks. Benefits that must be concealed or put the recipient under a moral obligation are strictly prohibited.

When in doubt, alignment with a supervisor is required.

Commissions or fees paid to dealers, agents or consultants may only be paid for legitimate, actually rendered services, and must be proportionate to the services provided.

4.13. Prevention of Conflicts of Interest

Every ASSMONT employee must act in the best interest of the company only. This also applies if an employee finds themselves in a situation, where personal or financial interests come into conflict with ASSMONT's interests.

Secondary business activities require prior written approval, which the company will not unreasonably withhold.

We clearly separate business and private interests. We do not use company activities to gain personal advantages. Enticing business partners for private matters is avoided and privileging business partners due to personal interests is strictly prohibited.

Proper documentation of business transactions ensures verification of our activities. Key transactions must be documented accurately, objectively, completely, comprehensibly and in written (electronic) form. Documents must be archived so that they remain intact, retrievable and traceable throughout statutory [retention periods](#).

4.14. Leadership Culture and Collaboration

We have established departments that pursue their goals independently, using defined workflows coordinated with the leadership team. Project managers establish clear goals in cooperation with the departments with due diligence, which is equally required during execution. Intermediate and final goals are continuously reviewed to ensure planned and sustainable project success.



Undesirable effects during or at the end of a project are prevented through accurate preparation.

Executives serve as role models and bear a special responsibility to apply and enforce these Compliance Principles daily. They are required to demand compliant behavior from their staff and serve as the primary point of contact for employee questions.

5. SCOPE, IMPLEMENTATION AND SUSTAINABILITY

These Compliance Principles apply to ASSMONT globally and are binding for all employees.

Every supervisor ensures that employees in their department are familiar with and adhere to these guidelines. A supervisor is the primary contact for any questions or uncertainties regarding these principles.

This Compliance Policy is accessible at any time in the internal orgavision system under the section "[Code of conduct](#)". Other compliance-relevant topics may also be published there.

Violations of these Compliance Principles will not be tolerated and will result in disciplinary action. Misconduct and non-compliance can have severe consequences, not only for the individual, but for the entire ASSMONT Group.

Reports from whistleblowers acting in good faith are among the most effective ways to expose misconduct, protecting ASSMONT from serious risks. Every employee is encouraged to report violations or suspected violations of laws, this Compliance Policy or other guidelines. ASSMONT assures whistleblowers that reporting in good faith will not result in any personal disadvantage. Whistleblowers should initially contact their direct supervisor for guidance. If this path is unsuitable, reports can be submitted to the internal [Legal Expert](#) or [reported via the internal orgavision platform](#). If a whistleblower requests anonymity in relation to third parties upon initial contact, the recipient of the report must guarantee this without exception. Anonymity may only be lifted with the whistleblower's consent. All information is investigated with strict confidentiality by authorized individuals bound by confidentiality obligations. Knowingly spreading false allegations about colleagues constitutes misconduct itself.

Because the implementation of our Compliance Policy is essential for our corporate group, regular training sessions will be conducted to continuously raise the awareness of the employees.

We continuously make an effort to optimize our Compliance Policy through ongoing improvements.