Code of Conduct
for suppliers of Panoptec Europe GmbH

This Code of Conduct defines the principles and requirements of Panoptec Europe GmbH, operating under the “G&D” brand (hereinafter referred to as "G&D") for all suppliers of goods and services with regard to their responsibility for people and the environment. G&D reserves the right to amend this Code of Conduct if appropriate changes are made to G&D's Corporate Governance. In this case, G&D expects its suppliers to accept these reasonable changes.

The supplier hereby declares:

- **Compliance with the law**
  - to comply with the laws of the applicable legal system(s).
- **Prohibition of corruption and bribery**
  - not to tolerate or engage in any form of corruption or bribery, including any illegal payment offers or similar government assistance to influence decision-making.
- **Respect for the fundamental rights of employees**
  - to promote equal opportunities and equal treatment for its employees irrespective of their colour, race, nationality, social origin, disability, sexual orientation, political or religious beliefs, gender or age;
  - to respect the personal dignity, privacy and personal rights of each individual;
  - not to force anyone to be employed or to work against their will;
  - not to tolerate unacceptable treatment of workers, such as mental hardship, sexual and personal harassment or discrimination;
  - not to tolerate conduct (including gestures, language and physical contact) that is sexually coercive, threatening, abusive or exploiting;
  - to ensure adequate compensation and the national minimum wage laid down by law;
  - to comply with the maximum working hours laid down by law in the respective country;
  - to recognise, as far as legally permissible, the freedom of association of employees and not to favour or discriminate against members of workers' organisations or trade unions.
- **Prohibition of child labour**
  - not to hire workers under the age of 15. In countries covered by the exemption for developing countries under ILO Convention 138, the minimum age may be reduced to 14 years.
- **Health and safety of employees**
  - to take responsibility for health and safety towards its employees;
  - to mitigate risks and ensure the best possible precautionary measures against accidents and occupational diseases;
  - to offer training courses and to ensure that all employees are professionally trained in occupational safety;
  - If possible, establish or implement an occupational safety management system in accordance with OHSAS 18001 or an equivalent system.
- **Environmental protection/energy efficiency**
  - to respect environmental protection and energy efficiency with regard to legal norms and international standards;
  - to minimise environmental pollution and continuously improve environmental protection;
  - If possible, establish or implement an environmental management system in accordance with ISO 14001/ISO 50001 or an equivalent system.
- **Supply chain**
  - to promote compliance with the contents of the Code of Conduct among its suppliers;
  - to comply with the principles of non-discrimination when selecting suppliers and when dealing with them.

Code of Conduct
for suppliers of Panoptec Europe GmbH

Supplier's declaration

By accepting our orders, our business partners confirm their compliance with the rules specified in our Code of Conduct as follows:

1. We have received the "Code of Conduct for G&D Suppliers" (hereinafter referred to as the "Code of Conduct"), and hereby oblige to comply with the principles and requirements of this Code of Conduct in addition to our obligations under the supply contracts with G&D.
2. At G&D's request, we will provide a written self-disclosure report within a reasonable period of time if and to the extent that the disclosure of information is permitted by law and does not violate any contractual obligations, in particular confidentiality, and if this does not endanger the protection of business and trade secrets.
3. We agree that representatives of G&D or third parties commissioned by G&D may conduct audits to verify the compliance with the Code of Conduct in our operations while we are present, subject to appropriate prior written notification and during the usual operating and business hours.
4. We will share the contents of the Code of Conduct with our sub-suppliers within the supply chain with G&D and urge them to comply with the principles and requirements of the Code of Conduct.
5. We agree that this declaration shall be governed by the substantive law under which the supply contracts between G&D and us are concluded. In the event that no such agreement exists, this declaration shall be subject to the substantive law of the Federal Republic of Germany to the exclusion of the standards referring to other legal systems.