



BUSINESS ETHICS ANTI CORRUPTION Policy



Scope of Application, Responsibility and Review

This policy was developed by the Sustainability Department of Bürkle GmbH and applies to the entire company as well as to all employees of Bürkle GmbH.

Overall responsibility for implementing the policy lies with management. Management ensures that all relevant areas are involved in implementation and that the necessary resources are provided. The respective departments are responsible for operational implementation within their areas of responsibility.

The effectiveness and up-to-dateness of the policy are reviewed at least once a year by the Sustainability Department. This review covers, in particular, the relevance of the content, compliance with legal requirements and implementation within the respective organisational units.

In the event of significant changes to legal, organisational or operational framework conditions, the policy will be revised immediately. The updated version will be communicated promptly to all affected employees.

Anti-Corruption



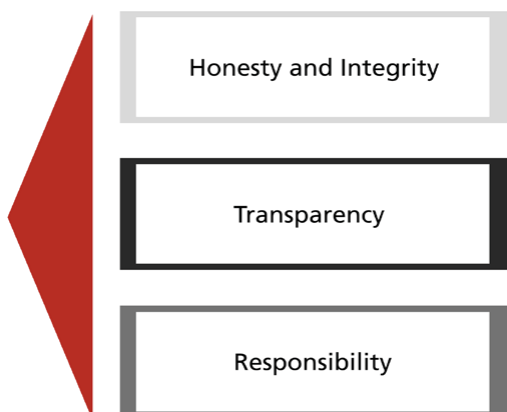
Integrity is Our Principle – Transparency is Our Path

Bürkle GmbH is committed to the highest standards of integrity and transparency. We reject any form of unethical behaviour and corruption. Corruption can take many forms – such as bribery, money laundering or fraud. We also consider conflicts of interest to be a serious risk that must be disclosed and managed responsibly. Our goal is to foster a corporate culture in which honesty, responsibility and transparency are central.

We rely on preventive measures to avoid corruption and to detect risks at an early stage. An open culture encourages all employees to report suspicious behaviour without fear of reprisals. For this purpose, we have established a whistleblowing procedure that provides stakeholders with a safe and confidential channel to report misconduct. We guarantee the confidentiality of reports, ensure that no retaliatory action will be taken, and provide simple points of contact.

Responsible conduct, compliance with legal and ethical standards, and ongoing training are essential for us. Leadership plays a key role in promoting a culture of integrity through role-modelling and clear communication.

We expect our employees to act with honesty and integrity at all times. **Three fundamental principles** apply:



1. Honesty and Integrity

Actions and decisions must always be sincere and serve the best interests of the company – even in challenging situations. Deception and dishonesty have no place here.

2. Transparency

All relevant information must be communicated openly, comprehensively and accurately. Withholding, falsifying or manipulating information is incompatible with our values.

3. Responsibility

Employees are aware of the potential consequences of fraudulent behaviour – for the company as well as for themselves – and act proactively to identify and prevent risks.



Whistleblowing Procedure for Stakeholders

We have implemented a whistleblowing process to report corruption. This system offers employees, business partners, customers and other stakeholders a secure and anonymous channel to report issues such as corruption, bribery, fraud, money laundering and any unethical behaviour.



Monitoring of Reported Incidents

All reports of corruption are systematically recorded, analysed and evaluated. This enables continuous risk assessment, the identification of patterns and the implementation of appropriate preventive and corrective measures.



Consequences of Violations

Clear consequences and disciplinary measures apply to employees who behave unethically, engage in corrupt practices, fail to report such activities, or withhold existing conflicts of interest.

2026 Target: Conduct Corruption Risk Assessment for All Business Areas of Bürkle GmbH.

Bribery and Improper Advantages

Definition of Bribery

Bribery is the act of offering someone a reward, gift or benefit in order to influence their behaviour or decisions, often in an unethical or illegal way. This typically involves influencing an official or a person in a position of responsibility to secure unlawful preferential treatment or decisions.

Definition of Improper Advantages

Improper advantages are benefits offered, given or granted to individuals who are not officials or in positions of responsibility, but where such conduct is prohibited by law or company rules. They may arise in various business contexts and are deemed improper when used to obtain unlawful advantages or promote unethical behaviour.



Honesty is Our Principle – Bribery and Improper Advantages Have No Place Here

We follow a zero-tolerance principle towards bribery and improper advantages. It is essential that our employees neither accept nor offer gifts, favours or other benefits that could give the impression of influencing decisions or granting undue advantages. Transparency and integrity are our priorities in order to maintain the trust of partners, customers and employees. Such conduct undermines confidence in our company and contradicts our core values.

Examples of bribery or improper advantages that must be avoided include:

- ▶ Accepting or offering gifts, rewards or other benefits from business partners to secure advantages
- ▶ Accepting invitations to exclusive events, trips or accommodations that could suggest influence on a decision
- ▶ Granting or accepting financial benefits, commissions or favours beyond the usual scope in order to influence contracts, deals or official decisions
- ▶ Offering or accepting improper payments or contributions intended to unlawfully influence any decision
- ▶ Providing lavish gifts to third parties on behalf of the company that could imply an expectation of

return favours

- ▶ Paying for non-business-related meals or hospitality that could be perceived as expecting a return favour

2026 Target: Provide anti-fraud training to all employees

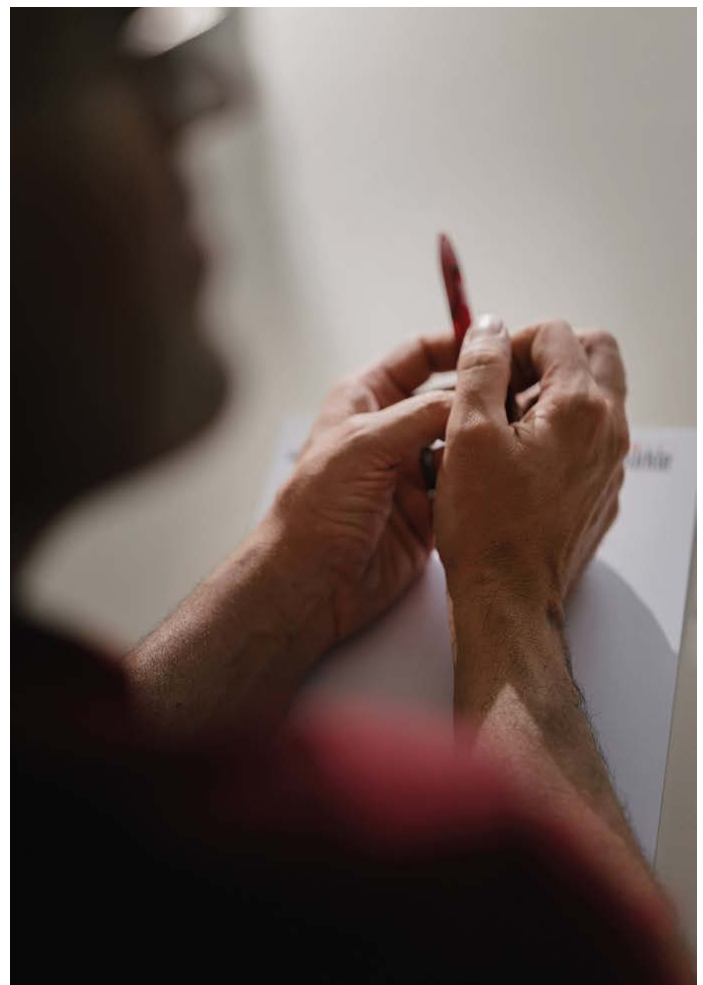
Fraud

Definition of Fraud

Fraud is the intentional deception of a person or organisation in order to obtain an unlawful advantage for oneself or others. This may involve false statements, withholding facts or other misleading actions that exploit the victim's trust, with the aim of causing harm and securing personal gain.



Together Against Fraud – For a Strong and Fair Partnership



Fraud undermines trust and fairness. We do not tolerate deceptive behaviour and investigate any attempts with determination.

Examples of fraudulent behaviour include:

- ▶ False statements in reports, contracts or invoices
- ▶ Manipulation of business figures or accounting records
- ▶ Misrepresentation of qualifications, capabilities or services
- ▶ Theft of assets or embezzlement of company property
- ▶ Deception in tenders or contract awards

2026 Target: Provide anti-fraud training to all employees

Money Laundering

Definition of Money Laundering

Money laundering is the process by which illegally obtained money is channelled through a series of transactions and financial activities in order to disguise its true origin and make it appear legally acquired. The goal is to conceal the illegal source of funds and introduce them into the legitimate financial system.



Clear Stance Against Money Laundering – For Transparent Financial Flows

We do not tolerate any form of money laundering – whether by internal or external actors. Any attempt to conceal the origin of illegally acquired funds or to introduce unlawfully obtained assets into the legal economy will be pursued and reported to the relevant authorities.

We expect a high level of vigilance and responsibility from all employees – particularly in recognising and reporting suspicious transactions or behaviour.

Risk-prone behaviours strictly prohibited include:

- ▶ Accepting or forwarding large sums of cash without proven origin
- ▶ Conducting or participating in transactions with unusual structures or where the beneficial owner is concealed
- ▶ Obscuring ownership structures or actual control

over assets

- ▶ Engaging in business relationships with partners lacking verifiable identity
- ▶ Using offshore companies or complex corporate structures to disguise financial flows
- ▶ Failure to comply with reporting obligations for suspicious financial transactions



Four-Eyes Principle for All Transactions

Every booking is reviewed and approved by at least two authorised employees to minimise errors and increase security.



Customer Identification and Risk Analysis (Know Your Customer – KYC)

New customers undergo thorough identity and background checks before entering into a business relationship. Regular compliance screening ensures that no customers or business partners appear on sanction lists or pose risks.

2026 Target: Train 100% of employees on money laundering

Conflicts of Interest

Definition of Conflicts of Interest

A conflict of interest arises when a person or organisation has multiple interests that may influence or contradict one another. This may result in decisions or actions no longer being objective or in the best interests of all parties involved.



Clear Separation – Decisive Action Against Conflicts of Interest

We attach great importance to ensuring that personal interests do not influence business decisions. Through transparency, accountability and open communication, we aim to identify and responsibly manage conflicts of interest at an early stage.

Our goal is to foster a culture where all employees openly and honestly disclose potential conflicts of interest to their supervisors. We expect decisions to be made solely in the best interests of the company.

Employees are encouraged to reflect critically on their behaviour and actively contribute to preventing or minimising conflicts of interest. A culture of trust supports respectful handling of these matters.

Employees are obliged to disclose potential conflicts of interest without delay. Managers support them through clear communication and appropriate conflict resolution measures. Deliberate non-disclosure or exploitation of conflicts of interest will not be tolerated and will result in disciplinary action.

Situations regarded as conflicts of interest include in particular:

- ▶ Holding shares in a company with which Bürkle maintains direct business relations or which competes with us
- ▶ Decisions that may favour friends or family members
- ▶ Acceptance of gifts or invitations that could compromise independence
- ▶ Secondary employment that may cause loyalty conflicts or reduced performance
- ▶ Use of confidential information for personal gain

2026 Target: Train 100% of employees on conflicts of interest

Disciplinary Measures for Violations of the Policy

Violations of this policy will result in appropriate disciplinary measures to ensure compliance with our ethical standards.

At the same time, these measures aim to raise awareness of integrity and strengthen trust in our corporate culture.



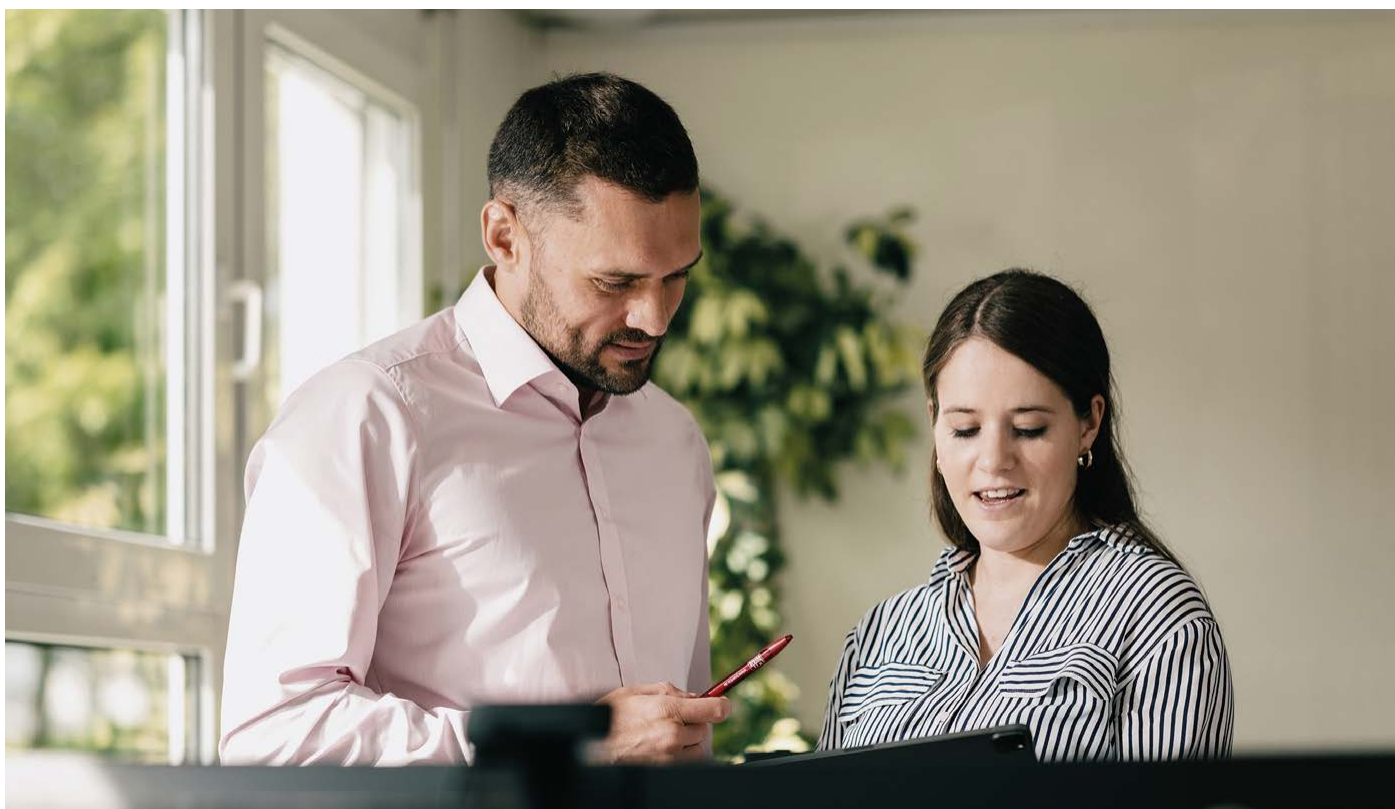
Training and Further Education

Mandatory participation in training to improve understanding of guidelines and ethical standards



Verbal Warning

Initial discussion to address the violation and clarify expectations for future conduct



**Written Warning**

Formal written notice documenting the violation and outlining consequences of further breaches

**Reprimand**

A formal reprimand recorded in the personnel file, serving as a basis for further disciplinary measures

**Disciplinary Transfer**

Reassignment of the employee to another department or position to minimise risk of further breaches

**Suspension**

Temporary release from duties, with or without pay, while the incident is investigated

**Termination**

Termination of employment as the final consequence in cases of severe or repeated breaches

Version 1.1, 24/07/25

Imprint

Publisher

Bürkle GmbH
Rheinauenstr. 5
79415 Bad Bellingen
Germany

info@buerkle.de | +49 7635 6121-0 | buerkle.de

Version 1.1, 24/07/25