

05/2026

# Code of Conduct

Verhaltenskodex

GUIDELINES AND STANDARDS FOR INTEGRITY AND TRANSPARENCY  
MAY 2026



Menden, May 2026

## Guidelines and standards of the IVA Schmetz Group for integrity and transparency

The management of IVA SCHMETZ GmbH has adopted this Code of Conduct. It applies to all companies of the IVA SCHMETZ Group and defines binding guidelines and standards for integrity, transparency and responsible conduct.

Our business activities are based on compliance with applicable laws, internal regulations, and honesty, loyalty, and responsibility toward employees, business partners, customers, suppliers, and society as a whole.

The Code of Conduct is regularly reviewed and updated. It forms the basis of our daily actions and our corporate culture and encompasses important issues of our time, such as the protection of personal data, the protection of economic competition against unfair practices and the safeguard-ing of business operations that are free of any kind of discrimination, child labour or exploitation. Compared to the previous version, the current version includes updates to the Whistleblower Protection Act and the Supply Chain Due Diligence Act, among other things.

Our values and rules of conduct are fundamental factors in our competitiveness. Maintaining the trust of our stakeholders is an obligation for all of us.



Dr. T. Wülfing  
Managing Director



Y. Liu  
Managing Director

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## 1. Scope of application

This Code of Conduct applies to the management and managers, employees, trainees and temporary workers, authorised representatives, consultants and contractors, suppliers, subcontractors and other business partners of the IVA SCHMETZ Group, insofar as this corresponds to the nature of the respective business relationship.

Compliance with this Code is part of the obligations under employment and contract law.

## 2. Principles of Responsible Conduct of the Code of Conduct

All internal and external addressees of this Code are obliged to comply with applicable laws and regulations, to avoid or disclose conflicts of interest, to act transparently, comprehensibly and in the interests of the company, and to protect the reputation of IVA SCHMETZ GmbH.

In case of doubt, supervisors, the compliance function or the HR department should be contacted.

## 3. Compliance with the Code of Conduct

The application of the Code of Conduct is the personal responsibility of each individual. Ignorance does not protect against consequences.

Violations may result in disciplinary action. The type and extent depend on the severity of the violation, the degree of culpability, the circumstances of the individual case and the applicable labor and civil law regulations.

In the event of a conflict, the guidelines of the Code take precedence over the instructions given by the internal structures. The Code can be viewed at any time on the website [www.ivaschmetz.com](http://www.ivaschmetz.com) and is available from the relevant Human Resources Department.

## 4. Whistleblower protection and reporting systems

Reporting situations or behaviors that violate the principles of the Code of Conduct is a duty of all employees, even if their own supervisor is affected. The Code regulates communication with the Human Resources Department and guarantees the anonymity of the reporter. At the same time, the right of defence of the affected employees is also respected.

IVA SCHMETZ promotes an open corporate culture in which reports of actual or potential violations of laws, internal regulations or this Code of Conduct can be reported without fear of discrimination.

#### 4.1. LEGAL BASIS

The company meets the requirements of the Whistleblower Protection Act (HinSchG) in the applicable version.

#### 4.2. INTERNAL REPORTING OFFICE

Our internal reporting office ("Compliance Line") can be used to share confidential information within the framework of the Whistleblower Protection Act, the Supply Chain Due Diligence Act or more generally on violations of this Code of Conduct. Concerns can be raised in the following ways:

Phone: +49 (0)241 55967790

E-mail: [hinweis@daproserv.com](mailto:hinweis@daproserv.com)

Internet: <http://www.ivaschmetz.com> (click on the "Compliance" link)

The internal reporting office is responsible for receiving, examining and processing information. It is operated by our external partner Dapro Serv GmbH, which responds to all requests and handles reports of conduct that violates the principles of this Code.

#### 4.3. PROTECTION OF THE WHISTLEBLOWER

Whistleblowers are protected from any form of reprisals if they had reasonable grounds to believe that the information reported was true at the time of reporting.

Reprisals are in particular:

1. Termination, warning or other disadvantages under employment law
2. Discrimination in promotion, remuneration or further training
3. Intimidation, bullying or discrimination

The identity of the whistleblower and the persons named in the report will be treated in the strictest confidence. Information can be submitted anonymously on request, as far as this is legally and technically possible.

#### 4.4. PROCEDURAL PRINCIPLES

All reports are processed according to the following principles:

4. Acknowledgement of receipt of the notification within 7 days
5. Feedback on follow-up actions within 3 months
6. Objective, independent and fair audit
7. Respect for the rights of data subjects

#### 4.5. EXTERNAL REPORTING OFFICES

Irrespective of the internal reporting office, whistleblowers have the right to contact external state reporting offices in accordance with the HinSchG.

## 5. Conflicts of interest, gifts and corruption prevention

Conflicts of interest must be disclosed. Gifts, invitations or other benefits may only be accepted or granted if they are of low value, appropriate and legally permissible.

Bribery, bribery payments or other impermissible advantages are strictly prohibited – even via third parties.

## 6. Protection of corporate data and data protection

Company data must be treated confidentially and protected from unauthorized access. Personal data will be processed in strict compliance with applicable data protection laws (Privacy by Design and Privacy by Default).

## 7. Utilization of utilities and IT resources

Utilities and IT resources may only be used for approved purposes. Illegal software or misuse is prohibited.

## 8. Working environment and human rights

IVA SCHMETZ stands for a respectful, non-discriminatory, healthy and safe working environment. Child labour, forced labour, harassment, violence or discrimination will not be tolerated.

## 9. Supply chain due diligence and responsibility for business partners

IVA SCHMETZ is committed to respecting human rights and protecting the environment along the entire supply and value chain.

Business partners are expected to comply with internationally recognized labor, social and environmental standards. Serious or repeated violations may lead to the termination of the business relationship.

Indications of risks or violations in the supply chain must be reported via the Compliance Line.

## 10. Environmental and social responsibility

IVA SCHMETZ is committed to complying with all environmental laws, to conserving resources and to continuously improving environmental performance.

## 11. Compliance Organization

The management has overall responsibility for compliance. The compliance function advises, trains, operates the internal reporting office and coordinates investigations.

Managers have a special role model function.

## 12. Liability for external third parties

To the extent legally permissible and contractually agreed, this Code of Conduct is an integral part of the business relationships with external business partners. It does not create any additional enforceable rights of third parties.

## 13. Entry into force

This Code of Conduct comes into force on 01.05.2026 and replaces all previous versions.