

## Preamble

ARCA Regler GmbH (ARCA) is committed to acting responsibly, with integrity and in compliance with the law. Our commercial success is based on trust – the trust of our employees, customers, business partners, owners, public authorities and the general public.

This Code of Conduct sets out the binding principles governing our day-to-day conduct. It provides guidance for decision-making, makes expectations transparent and supports a corporate culture characterised by respect, responsibility and reliability.

Our conduct is guided in particular by the principles of the UN Global Compact, the ILO core labour standards, applicable national and international legislation, and recognised ESG and sustainability standards.

## 1. Scope

This Code of Conduct applies to all employees, managers and the executive board of ARCA.

We also expect business partners, suppliers, service providers and other third parties working with ARCA to respect the principles described in this Code and to observe them within their area of responsibility.

## 2. Our values and our self-image

Our actions are based on five core guiding principles:

- **Cohesion** – As a diverse team, we work together respectfully, motivatingly and supportively, sharing knowledge and resources and creating a positive working atmosphere.
- **Respect** – We treat people and resources with respect, appreciation and consideration, and communicate openly, honestly and with trust.
- **Responsibility** – We take responsibility for our actions, honour our commitments and learn from risks, mistakes and successes in a solution-oriented manner.
- **Integrity** – We act honestly and fairly, keep our promises and build trust through a focus on facts and open communication.
- **Openness** – We work across boundaries, encourage creative thinking and approach new ideas, technologies and changes with an open and forward-looking mindset.
- **Sustainability** – We take into account the economic, environmental and social impacts of our actions.

## 3. Respectful collaboration, equal treatment and diversity

We promote a working environment characterised by mutual respect, equal opportunities, diversity and inclusion. Discrimination, harassment, bullying, intimidation or demeaning behaviour will not be tolerated – neither in face-to-face interactions nor in digital communication channels.

We respect the dignity and personal rights of every individual. Decisions regarding recruitment, development, remuneration and collaboration must not be influenced by irrelevant or discriminatory criteria.

#### 4. Responsibility for one's own behaviour

Every individual bears responsibility for their own actions.

We expect respectful communication, a constructive approach to conflict and a professional demeanour both internally and externally.

Mistakes, uncertainties or critical issues should be addressed at an early stage.

Those who take responsibility seek solutions, address risks openly and do not turn a blind eye.

#### 5. Psychological safety and an open corporate culture

ARCA promotes a culture in which problems can be openly discussed, questions asked and different perspectives expressed. Criticism, suggestions and concerns may be raised without fear of reprisal.

We view mistakes as an opportunity to learn and improve.

Managers bear a particular responsibility for creating an environment in which openness, objective dialogue and mutual support are practised.

#### 6. Compliance with laws and internal rules

We comply with applicable laws and regulatory requirements in all countries in which we operate. No one may be encouraged to engage in unlawful conduct or prevented from reporting breaches.

Internal guidelines, processes and approval rules are equally binding. Anyone who makes or is responsible for decisions must observe the relevant legal and internal requirements.

#### 7. Human rights, working conditions and occupational health and safety

We respect internationally recognised human rights and are committed in particular to safe and healthy working conditions, to the prevention of accidents and health hazards, and to treating one another fairly and with respect.

We reject child labour, forced labour, human trafficking and any form of illegal employment or undeclared work. We ensure fair remuneration, reasonable working hours and the observance of statutory and collectively agreed employee rights. We respect the right to freedom of association and legally permissible co-determination.

#### 8. Environment, Sustainability and Supply Chain

We act in an environmentally conscious manner and use resources responsibly.

Environmental and sustainability considerations are taken into account in our processes, decisions and – as far as possible – throughout the supply chain.

We are committed to complying with and further developing relevant environmental standards. This includes, in particular, effective environmental management.

We also expect our business partners to act responsibly with regard to the environment, human rights and legal requirements.

## 9. Integrity in Business Dealings

Corruption, bribery, the granting of undue advantages and improper influence have no place at ARCA. Business decisions must be based exclusively on objective, transparent and verifiable considerations.

Gifts, invitations or other benefits may only be accepted or granted if they are appropriate, customary in business, transparent and legally permissible, and do not result in improper influence. Monetary gifts are strictly prohibited. Conflicts of interest – including potential ones – must be disclosed immediately and resolved in a transparent manner.

## 10. Fair competition, export control and anti-money laundering

We are committed to fair competition and consistently comply with antitrust regulations. Prohibited agreements with competitors, customers or suppliers, as well as any form of anti-competitive are prohibited.

Furthermore, we observe the applicable regulations on export controls, sanctions and customs law. Likewise, we do not tolerate money laundering, terrorist financing or any other misuse of business relationships.

## 11. Protection of Company Assets, Information and Data

We handle the company's property and resources with care. Company property may only be used for authorised purposes and must be protected against loss, damage, misuse and unauthorised access.

We treat confidential information, trade secrets and personal data with particular care. We comply with the relevant data protection regulations, in particular the GDPR, and use digital communication and information systems responsibly, securely and respectfully.

## 12. Quality, Safety and Responsibility towards Customers

ARCA stands for high quality standards, reliable processes and safe products. Quality, product safety and customer focus are central to everything we do.

We work meticulously, document our processes in a traceable manner and act in such a way as to meet the legitimate expectations of our customers and business partners.

We address relevant risks, deviations and opportunities for improvement openly.

## 13. Reporting of breaches and protection of whistleblowers

Breaches of this Code of Conduct, legal requirements or internal guidelines must be reported immediately. Reports can be made via the designated internal reporting channels; where permitted by law, confidential or anonymous reporting is also possible.

Whistleblowers acting in good faith must not suffer any disadvantage. Every report will be investigated carefully, fairly and in strict confidence.

#### **14. Responsibilities of managers**

Managers have a special role to play as role models.

They are responsible for exemplifying this Code of Conduct within their own area of responsibility, and to ensure compliance with it.

This includes, in particular, supporting employees, taking questions seriously, making transparent decisions and fostering a culture in which integrity and openness are put into practice.

#### **15. Implementation and Further Development**

This Code of Conduct is an integral and binding part of our corporate practice.

It is reviewed regularly and further developed as necessary to meet legal requirements, societal developments and the objectives of ARCA.

Each and every individual plays a part in ensuring that this Code does not remain merely a document, but is put into practice in our day-to-day work.

Tönisvorst, 1 April 2026

**ARCA Regler GmbH**  
The Management