

# **CODE OF CONDUCT**

**Guideline of HPW Metallwerk GmbH**



## **1. INTRODUCTION AND PURPOSE**

The Code of Conduct of HPW Metallwerk GmbH serves as a binding guideline for ethical, moral and legal behaviour of all employees. The aim is to avoid financial disadvantages and reputational damage due to violations of legal provisions or internal company regulations.

## **2. SCOPE OF APPLICATION**

The Code of Conduct applies to all employees of HPW Metallwerk GmbH. Compliance with these principles is essential for fostering a culture of trust and cooperation.

## **3. RESPONSIBILITY FOR IMPLEMENTATION**

All employees are personally responsible for complying with and applying the principles set out in this Code of Conduct. They must base all their decisions and behaviour on the ethical, moral and legal principles defined therein. Managers have a particular role model function in this respect. They are responsible for promoting compliance with the guidelines, providing training and assistance where necessary. The respective line managers, as well as the legal and HR departments, are available to provide advice in the event of uncertainties.

## **4. COMPLIANCE AND RESPONSIBLE CORPORATE GOVERNANCE**

### **Compliance with Laws and Other Regulations**

All business decisions and actions must comply with applicable laws, official regulations and internal guidelines. The conduct of all employees, as well as corporate governance, is governed by ethical principles and a commitment to integrity and sustainability.

All employees are obliged to familiarise themselves with the legal and internal requirements relevant to their area of activity. If there are any doubts, the responsible line manager or the legal department must be consulted.

### **Fair Competition and Antitrust Law**

HPW Metallwerk GmbH is committed to fair, transparent and lawful market behaviour. All employees are obliged to comply strictly with competition and antitrust regulations. It is prohibited to enter into anti-competitive agreements, to divide up the market, or exchange confidential information with competitors. Violations of competition law can have serious legal and financial consequences.

### **Corruption / Bribery / Acceptance of gifts**

HPW Metallwerk GmbH strictly rejects any form of corruption, bribery or undue influence. Employees must not offer, demand or accept any personal benefits, either directly or indirectly, that could influence decisions or create the impression of doing so. Only gifts of low value and invitations within the scope of customary business practices are permitted. All other gifts particularly money or non-cash benefits such as vouchers, must be refused and the relevant manager must be informed. Further information and specific guidelines can be found in HPW Metallwerk GmbH's compliance guideline on the granting and acceptance of advantages, to which all employees must adhere.

### **Taxes**

All business transactions and decisions must comply with the tax regulations of the respective country. HPW Metallwerk GmbH does not tolerate any violations of national or international tax laws. All employees must take every possible care to ensure that they do not become involved in tax evasion or other financial offences.

### Money Laundering

HPW Metallwerk GmbH is committed to strict compliance with all applicable anti-money laundering laws. This includes the smuggling of money or other assets originating from criminal acts into the legal financial and economic cycle, for example by exchange or transfer. All employees are strictly prohibited from acting alone or together with third parties in violation of national or international anti-money laundering regulations. If there are any indications of money laundering, the legal department must be informed immediately.

### Conflicts of Interest

Employees may encounter situations during their work in which their personal or economic interests conflict, or may conflict, with those of HPW Metallwerk GmbH. While such conflicts of interest cannot always be avoided, they must be transparently disclosed and responsibly handled. Employees must disclose any actual or potential conflicts of interest, including those that merely create the appearance of a conflict, to their superiors immediately and in full.

Conflicts of interest can arise in particular in connection with secondary employment. These must always be reported in accordance with legal and contractual requirements and approved if necessary. Possible conflicts of interest may arise, for example:

- performing secondary employment at a company that has a business relationship with HPW Metallwerk GmbH;
- participating in business decisions involving relatives or related parties on the part of business partners;
- a function (e.g. advisory board or supervisory board) at a non-affiliated company;
- financial involvement with business partners (with the exception of minor shareholdings in the context of private asset management).

### Donations and Sponsorships

HPW Metallwerk GmbH's sponsorship and donation activities are carried out exclusively in compliance with applicable legal requirements, particularly those relating to taxations. All sponsorship and donation activities must be documented, traceable and transparent. Employees are prohibited from making donations of any kind in the name of HPW Metallwerk GmbH or using company resources (e.g. funds, services or material assets) for such purposes without prior written authorisation. Under no circumstances may sponsorship or donations be used to circumvent the prohibition of impermissible gifts or the granting of advantages.

### Data Privacy and Information Security

Protecting personal data is a top priority for HPW Metallwerk GmbH. In the course of its business activities, the company exclusively collects and processes the personal data of employees, customers and business partners within the framework of the applicable data protection laws, particularly the General Data Protection Regulation (GDPR). All employees are obliged to handle personal data responsibly and confidentially. If there are any uncertainties regarding the legality of data processing, the legal department must be consulted in advance.

To prevent data misuse, loss or unauthorised access, HPW Metallwerk GmbH relies on comprehensive organisational and technical protective measures. All employees must strictly adhere to the internal security guidelines.

### Confidentiality

Confidential information - in particular business and trade secrets, technical data, internal processes, customer data and strategic plans - must be treated with the utmost care. This information must not be passed on to third parties or used for private or external purposes and it must be kept protected from unauthorised access. When working with external parties, suitable confidentiality agreements must be concluded. The obligation of confidentiality applies to all employees and continues beyond the end of the employment relationship.

### **Intellectual Property**

Intellectual property such as inventions, technical developments and company-specific know-how, is a key resource for HPW Metallwerk GmbH. All employees are obliged to actively protect this intellectual property and to ensure that third parties do not gain unauthorised access to it. At the same time, HPW Metallwerk GmbH also respects the intellectual property rights of its customers, business partners and competitors and will not tolerate any infringement of third-party intellectual property rights.

### **Financial Responsibility**

HPW Metallwerk GmbH ensures compliance with all legal requirements for proper bookkeeping, accounting and financial reporting. Transparency, accuracy and completeness are of central importance to the company. All employees are also required to comply with the applicable due diligence obligations when establishing business relationships with customers, suppliers or other third parties, particularly with regard to the prevention of money laundering and terrorist financing.

### **Trade Controls and Sanctions**

Cross-border trade in goods and services forms an essential part of HPW Metallwerk GmbH's business activities. All employees must strictly comply with the applicable export, customs and sanctions regulations, particularly with regard to embargoes and dual-use goods. Appropriate measures must be taken to prevent illegal exports, circumventing transactions and violations of national and international sanctions.

## **5. SOCIAL RESPONSIBILITY**

### **Respect for Human Rights**

HPW Metallwerk GmbH is fully committed to respecting and upholding human rights in accordance with internationally recognised standards and to rejecting all forms of human rights violations and discrimination. The company does not tolerate human trafficking, modern slavery, child labour, forced or compulsory labour or wage dumping in any form, either within the company or among business partners or suppliers. All employees are required to comply with labour and social law regulations.

### **Equal Opportunities and Non-Discrimination**

HPW Metallwerk GmbH actively promotes a corporate culture characterised by mutual respect, openness and equal opportunities. Discrimination of any kind whether based on gender, ethnic origin, age, disability, sexual orientation, religion or ideology is not tolerated. Any form of sexual harassment, including inappropriate gestures, comments or physical advances, is also prohibited. Supervisors and the legal department are available for confidential assistance in the event of reports of discriminatory behaviour or harassment.

### **Working Conditions**

HPW Metallwerk GmbH stands for fair, safe and legally compliant working conditions. These include appropriate remuneration, clear working time regulations and compliance with all labour laws and collective agreements. The company respects the freedom of association and the right of employees to organise themselves into trade unions or establish employee representative bodies, in accordance with the relevant national and international legal framework.

### **Health and Safety in the Workplace**

Protecting health and safety is a top priority for HPW Metallwerk GmbH. It is an integral part of HPW Metallwerk GmbH's corporate policy. All employees must consistently comply with legal, official and internal safety regulations and to actively contribute to a safe working environment.

### **Human Rights in the Supply Chain**

Respect for human rights is a core value for HPW Metallwerk GmbH throughout its entire supply chain. We expect our customers, business partners and especially our suppliers to respect human rights and to implement suitable measures to identify, avoid and eliminate human rights risks.

## 6. ENVIRONMENT AND SUSTAINABILITY

HPW Metallwerk GmbH takes responsibility for environmental protection and is committed to sustainable, resource-efficient business practices. Our aim is to systematically avoid or reduce environmental pollution and thus make a measurable contribution to climate and environmental protection. This includes:

- the efficient use of energy, water and raw materials;
- the consistent avoidance or reduction of emissions and waste;
- the use of renewable energies and environmentally friendly technologies;
- the responsible handling of conflict minerals in accordance with international standards (e.g. the OECD guidelines).

HPW Metallwerk GmbH promotes transparency throughout the supply and production chain, ensuring compliance with all applicable environmental regulations and relevant national, European and international environmental standards.

All employees and business partners are obliged to actively support these environmental objectives and contribute to the company's continuous improvement in this area.

## 7. COMPLIANCE WITH REGULATIONS AND REPORTING OF MISCONDUCT

All employees must comply with all applicable laws, internal guidelines and the provisions of this Code of Conduct. Violations may result in disciplinary action, as well as criminal and civil legal consequences.

Employees of HPW Metallwerk GmbH are encouraged to report any violations of this Code of Conduct, internal guidelines or applicable laws. Reports can be made to line managers, the legal or HR department, or via e-mail to [info@hpwires.com](mailto:info@hpwires.com). In addition, a whistleblower system is available on the intranet under [whistleblower](#).

To promote an open and trusting corporate culture, it is expressly stated that employees who report actual or suspected violations in good faith will face any disadvantages.

However, HPW Metallwerk GmbH expressly reserves the right to take disciplinary action if employees intentionally or through gross negligence make false accusations.

Linz, August 2025