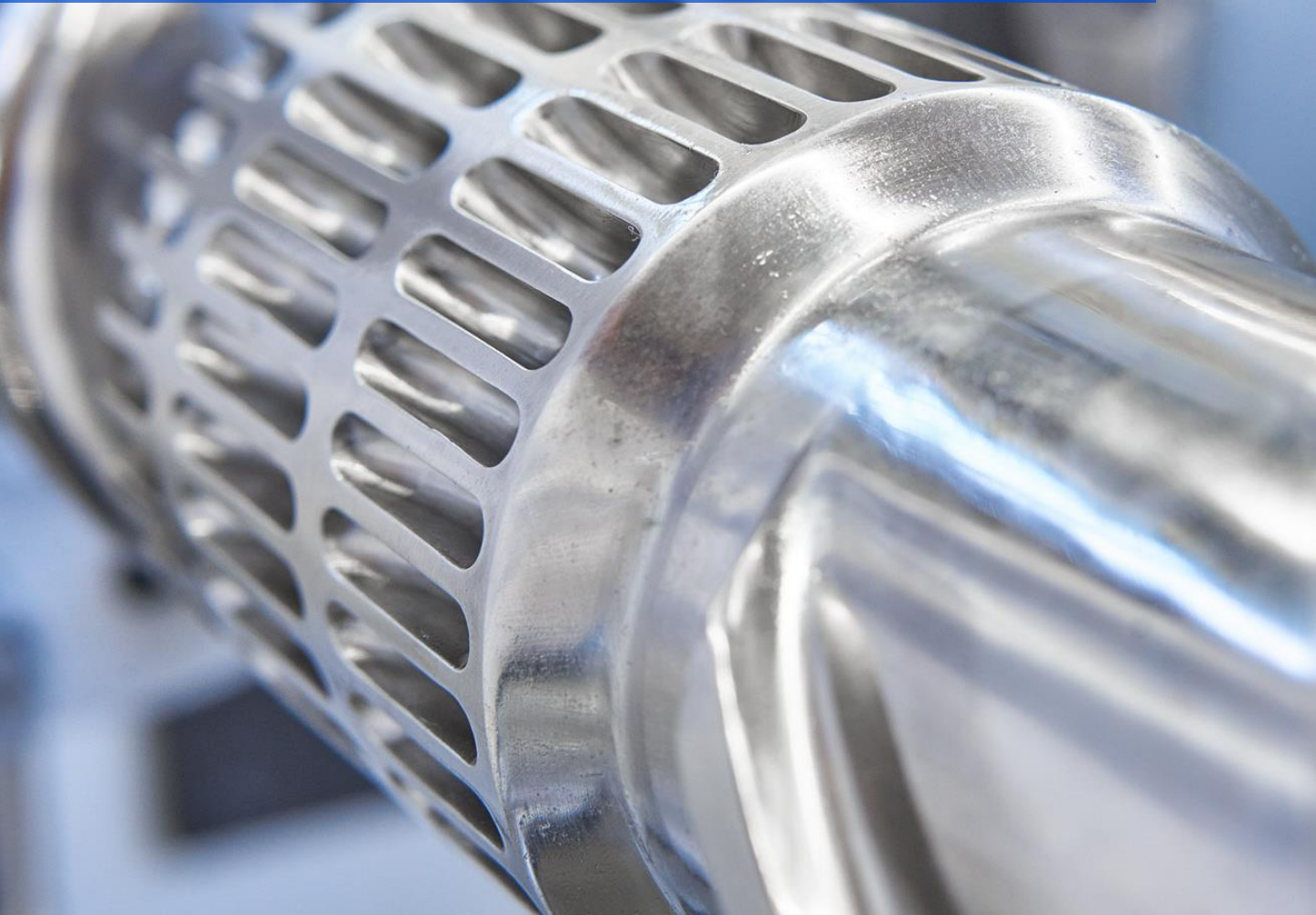




The Valueneering Company®

Code of Conduct for Suppliers

Status April 2026



Code of Conduct for Suppliers

1. Introduction

At BB Engineering, we stand for treating all people with dignity, fairness, and respect. Therefore, we have established and follow fundamental business values and ethical principles. We are also aware that our business activities and supply chains may potentially impact human rights and environmental protection interests. Therefore our goal is to prevent, stop, or at least minimize any potential negative impacts and, in the event of violations, to take appropriate remedial action.

These principles apply to our own business operations, our employees, as well as our suppliers and other business partners throughout the entire supply chain. We are convinced that compliance with these standards can only be ensured through close and trusting cooperation with our partners.

2. Rules of BB Engineering

2.1 Applicable Laws and Regulations

Compliance with all applicable national and international laws and regulations forms the basis of our actions. In addition, we adhere to internal policies and ethical standards that shape our understanding of responsible corporate conduct. These include integrity, transparency, and compliance with the law in all business processes.

2.2 BB Engineering Code of Conduct

We follow our Code of Conduct, which obliges all employees to act ethically and in compliance with the law. It includes, among other things, our approach to topics such as:

- Social responsibility
- Diversity, equal opportunity, and inclusion
- Prohibition of corruption
- Gifts and invitations
- Transparency and openness in conflicts of interest
- Sponsorship and donations
- Prohibition of money laundering
- Protection and security of personal data
- Protection of trade secrets, company property, and IT security
- Fair competition
- Cross-border exchange of goods and services
- Environmental protection
- Truthful communication

The current version of this Code of Conduct can be found on our website:

www.bbeng.de/en/supplier-documents/

2.3 Human Rights, Social and Environmental Aspects of Our Business Activities

Human Rights / Labor Practices

Health and Occupational Safety

A safe and healthy working environment ensures that employees are provided with safe working conditions in accordance with applicable laws and international standards. Risks arising from required activities must be reduced through proven practices. Health and safety policies must be implemented, monitored, reviewed, and improved where necessary.

Prohibition of Child Labor

Every child has the right to personal development and education. International regulations define a minimum employment age, which is higher than 1) the legal minimum employment age in the respective country, 2) the age at which compulsory full-time schooling ends, and 3) the age of 15.

Prohibition of Forced Labor

Although forced labor is generally condemned, many workers worldwide are still trapped in situations of forced labor caused by threats or other forms of violence. Any form of forced labor or slavery, as well as any form of violence against workers (e.g., by security personnel), will not be tolerated.

Employees must be informed at all times about their legal rights and their right to terminate employment. The right to freedom of association and collective bargaining must also be respected.

Non-Discrimination and Equal Pay

We recognize cultural diversity and respect differences in our business relationships. Discrimination against employees or other workers, as defined by ILO Conventions No. 100 and 111—particularly based on race, gender, age, skin color, ethnic or national origin, sexual orientation, marital status, disability, religion, political opinion, union membership, or social origin—is not permitted in any aspect of employment. This includes recruitment, hiring, promotion, compensation, access to training, job assignments, benefits, disciplinary measures, termination, or retirement. Compensation must be fair and comply with applicable minimum wage and overtime regulations.

Health and Occupational Safety

The safety and health of our employees is our highest priority. Our goal is to create a working environment in which no one is harmed. To achieve this, we rely on preventive measures, risk identification and assessment, and consistent risk reduction.

We ensure compliance with all applicable occupational safety regulations and continuously improve our safety standards through training, clear processes, and regular reviews.

Environmental Protection Measures

BB Engineering respects applicable international environmental conventions, particularly regarding:

Use of Quicksilver

The Minamata Convention (2013) regulates the production of mercury-containing products, the use of mercury and mercury compounds, and the handling of mercury waste.

Use of Persistent Organic Pollutants

The Stockholm Convention (May 23, 2001) regulates the handling of certain chemicals during production, use, storage, and disposal.

Use of Hazardous Waste

The Basel Convention (March 22, 1989) governs the cross-border movement and disposal of hazardous waste, including toxic, explosive, corrosive, flammable, ecotoxic, and infectious materials. It requires environmentally sound management and encourages waste reduction and local disposal.

Environmental Aspects

Our operations and manufacturing processes require resources such as land, water, and energy and result in emissions. BB Engineering recognizes the need to reduce environmental impacts and continuously works to reduce resource consumption, minimize waste generation and improve environmental performance. We comply with local wastewater regulations and conduct regular compliance checks. We also monitor energy consumption and improve waste reporting. Additionally, we analyze energy use, waste disposal practices, and CO₂ emissions to manage them more effectively.

3. General Supplier Obligations

We aim to maintain long-term relationships with suppliers who share our values and work together to positively impact social and environmental aspects.

We expect our partners to:

- Comply with applicable laws and this Supplier Code of Conduct
- Enable our employees to comply with our Code of Conduct
- Take precautions to avoid harm to people and the environment
- Train employees regularly on these topics
- Inform and support us in investigating potential violations

Suppliers must implement an effective risk management system including:

- Clear responsibilities
- Implementation of policies internally and within their supply chain
- Regular (especially annual) risk assessments
- Ad-hoc risk analyses when changes or violations occur
- Remedial measures where necessary

In return, partners can expect BB Engineering to comply with laws, internal policies, and this Code of Conduct.

3.1 Direct Impact on Business Activities

Human rights and environmental standards must be fully respected in partners' own operations.

3.2 Upstream Supply Chain Impact

These standards must also be extended to direct and, where possible, indirect suppliers. Partners are expected to conduct due diligence when selecting and working with suppliers.

4. Monitoring and Review

We reserve the right to review partners' business practices through questionnaires, risk assessments, or audits.

We may also conduct or outsource audits to independent organizations.

In cases of non-compliance, appropriate measures will be taken, including cooperation to remedy issues within a reasonable timeframe if there is clear willingness to improve.

Anyone (internal or external) can report concerns confidentially or anonymously via our whistleblowing hotline.

5. Consequences of Non-Compliance

We are committed to working together with our partners to implement appropriate remedial measures.

However, if a partner consistently fails to demonstrate sufficient commitment to ending serious and/or intentional violations of our rules, or is unwilling to take corrective action, BB Engineering reserves the right to terminate the business relationship.

5.1 Complaint Procedure

BB Engineering provides a comprehensive whistleblowing system to identify risks and legal violations at an early stage. Employees, partners, and external parties may report incidents either through their supervisors or via official reporting channels. All reports are handled confidentially, systematically, and in a timely manner. The protection of whistleblowers is ensured, and efforts are made to work collaboratively toward appropriate solutions wherever possible. If risks or violations are confirmed, suitable corrective measures will be initiated.

5.2 Measures

BB Engineering operates a comprehensive management system to ensure compliance with legal requirements and internal standards. This includes clearly defined responsibilities, compliance and risk management processes, as well as training and communication initiatives for employees.

Additional measures are developed based on risk analyses. The findings are incorporated into business decisions, such as supplier selection and product development. Suppliers are required to comply with applicable standards through audits, codes of conduct, and contractual agreements.

At the same time, the company emphasizes long-term cooperation to achieve sustainable improvements. If risks or violations are identified, appropriate preventive and corrective actions will be taken, including, in severe cases, the termination of supplier relationships.