



Code of Conduct for Business Partners

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COMPLIANCE
The Power of Integrity

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Modification History

Version	Creation date	Valid from	change
1.0	02.05.2023		Initial version
2.0	16.11.2023	01.12.2023	Extension of the section "Disclosure of information", plagiarism and financial responsibility
3.0	14.12.2023	01.01.2024	Supplementing the topic of disclosure of information and transparency
4.0	03.06.2024	01.06.2024	Extension of the section private security forces and conflict of interests

1. Preamble

Dear Business Partner!

The SAG Group (hereinafter referred to as SAG) is one of the most renowned manufacturers of aluminium tanks, lightweight components for vehicle construction and cryogenic tank systems for LNG. With more than 1.100 employees at several locations in Europe, Mexico, the USA and Canada, SAG is established worldwide as a reliable partner of the major OEMs in many industries and as a technology leader and innovator, is an important contributor to sustainable mobility with its products and services.

As a global company, we are responsible for protecting our environment, creating fair working conditions, and complying with applicable laws and regulations. We have clear standards regarding ethics, morals and respect. We expect compliance not only from our employees but also from our business partners along the entire value chain. We therefore depend on them to share our values. Their cooperation is therefore a prerequisite for successful, stable and long-term collaboration.

2. Scope of application

This document is binding for all business partners of the SAG Group. It contains our values and expectations regarding the standard of care to be observed in any case. We invite you to familiarize yourself with it and also ask your business partners along the entire supply chain to commit to the principles set out in it.

3. Binding compliance requirements

SAG does not tolerate violations of the law. The business partners comply with all applicable laws, guidelines and official requirements. They inform themselves in good time about changes in the law that affect them and take measures in good time to ensure that they are complied with when they come into force.

SAG does not accept corruption, bribery and money laundering. The business partners neither offer or accept advantages, which could impair the business in an inadmissible form or create such an impression. By establishing an appropriate internal control system, the transfer or circulation of illegally obtained assets is to be prevented.

SAG avoids conflicts of interest. The business partners undertake to make their decisions exclusively on the basis of appropriate information and objective criteria and must not be guided by personal relationships or extraneous interests.

SAG protects and treats data confidentially. The business partners shall ensure that data is stored and processed exclusively in accordance with legal requirements. All data must be protected against unauthorised access by third parties and disclosure to third parties, loss, destruction and manipulation by taking appropriate measures. Confidential and project-specific information will only be passed on to the smallest possible group of people and only after a corresponding confidentiality agreement has been signed.

SAG protects intellectual property. The business partners undertake to adequately protect all information and intellectual property of SAG. In particular, it must be ensured that confidential information is kept secret. Business partners must also comply with all applicable legal provisions for the protection of intellectual property, such as patents, trademarks and copyrights, and in particular respect the intellectual property of third parties and refrain from infringing intellectual property rights, for example through plagiarism. Disclosure of information is strictly prohibited and is subject to sanctions. Insider information may not be passed on to colleagues or third parties without authorisation.

SAG protects free and open competition. The business partners shall not take any actions that could endanger or restrict free and open competition. Anti-competitive behaviour such as agreements on prices, production services, sales territories or in the context of tenders is prohibited.

SAG carefully selects business partners and observes export control regulation. We also expect our business partners to verify the integrity and reliability of a contractual partner, e.g. by means of self-disclosure, Internet research, etc., and to comply with export control regulations.

SAG expects financial responsibility - proper accounting and financial reporting. The business partners comply with the legal framework for proper accounting and financial reporting. Accounting must also comply with legal requirements and generally recognised accounting principles.

SAG favours transparency and open communication. Business partners collect information on working methods, health and safety measures and environmental protection measures and disclose this information at SAG's request in compliance with legal regulations.

SAG expects careful selection when hiring security forces. Business partners shall ensure that no human rights violations occur when using private or public security forces and shall also ensure this in their supply chain. Business partners must ensure that they do not hire security forces that exert unlawful influence over smelters, transportation and distribution channels and the people working there, or exert pressure or coercion on them.

4. Respect for human rights, avoidance of discrimination

SAG is committed to the protection and respect of human rights and condemns all forms of discrimination. The business partners are committed to the UN Charter and the European Convention for the Protection of human rights as fundamental values. The business partners shall avoid any form of discrimination based on gender, age, ethnicity, skin colour, religion or creed, social status, origin, religion or creed.

SAG promotes equality and inclusion. The business partners set goals and launch projects to promote inclusion, diversity and equality within the company. Employees are trained on these topics.

5. Fair and safe working conditions

It guarantees a safe, healthy and fair working environment. The business partners are committed to compliance with the ILO core labor standards of the International Labor Organization, unless applicable national labor law of forced labor and child labor. When employing minors (= persons under the age of 18), care must be taken to ensure that they are not called upon to perform any activities that could harm their physical or mental development, and legal requirements regarding the limitation of working hours and the observance of rest breaks must be strictly adhered to.

The business partners undertake to pay wages and salaries punctually and in full in accordance with the contractual agreement reached, but in any case at least the legally stipulated minimum wage.

The business partners shall observe the applicable laws on working hours and the obligatory rest periods.

The business partners shall recognize the right of employees to form employee associations and to conduct collective negotiations to regulate working conditions. If these fundamental rights are curtailed by applicable national law, the business partners undertake to promote alternatives that

comply with the law.

The business partners shall take effective measures to prevent occupational accidents and promote the health of their employees and train them accordingly in order to ensure that proper and professional handling of work equipment and raw materials.

6. Protection of the environment

SAG is committed to reducing greenhouse gas emissions, using production resources sparingly and using renewable energy. Our business partners are required to take measures to reduce greenhouse gas emissions, to avoid contamination of water, air and soil and to use limited resources, in particular energy and water sparingly. For this purpose, an environmental management system in accordance with ISO 14002 or EMAS must be established, operated and if requested by SAG, proven by presentation of a certificate.

SAG reports on greenhouse gas emissions in accordance with ESRS (European Sustainability Reporting Standards). Business partners undertake to provide the greenhouse gas emissions in accordance with Scope 1 and Scope 2 in a timely manner at the request of SAG. Business partners are also required to record their Scope 3. SAG recommends establishing a reporting system for greenhouse gas emissions.

SAG protects the environment through environmentally sound processes, modern operating facilities, responsibly logistics, recycling and mindful product circulation. The business partners shall promote the circular economy with the aim of waste reduction or – as far as possible – avoidance.

SAG is committed to the protection of natural ecosystems from human intervention in order to preserve their biodiversity and thus to animal welfare. SAG expects its business partners to protect existing natural ecosystems, to refrain from taking actions that endanger them, and to take immediate and effective measures to prevent and mitigate any negative impacts on the prevailing biodiversity and the habitat of animals and plants for which they are responsible. Business partners commit to ensuring that animals and their natural habitats are protected and treated with the utmost respect.

SAG handles hazardous substances with care. The business partners are obliged to label hazardous substances accordingly so that they can be processed, stored and transported safely. Hazardous substances must be labelled in accordance with the applicable national regulation or the EU REACH

Regulation (EC) No. 1907/2006 and corresponding safety data sheets must be enclosed.

SAG does not use raw materials whose extraction is associated with human rights violations and environmental damage. If necessary, SAG can request information about the supply chain and material origin of critical raw materials, such as in particular the 3 TG minerals and aluminium from business partners. aluminium suppliers shall be ASI certified ([ASI Home | Aluminium Stewardship Initiative \(aluminium-stewardship.org\)](#)). Business partners are obliged to respect land, forest and water protection law.

7. Consequences for violations

Failure to comply with legal or internal company regulations can result not only in considerable damage to SAG, but also in serious consequences for each individual and our environment.

Therefore SAG does not hesitate to take action in the event of such violation of the values and principles of conduct set out in this document and to take appropriate measures to clarify the facts. SAG reserves the right to terminate the business relationships with business partners and to claim damages in accordance with national applicable laws, or to take further civil or criminal action.

8. Reporting options and contact

In the event of suspicion or knowledge of violations of legal or internal regulations, each individual is required to report this.

Contact: compliance@sag.at

In addition, our **Integrity Line** provides an additional channel for internal and external stakeholders to report perceived violations and misconduct confidentially or anonymously. The integrity Line can be accessed via our corporate website.

We assure special protection and support to all persons who make a report in good faith. This also applies if a report proves to be incorrect in terms of content but was made in good faith.