

Compliance rules of Hürner Luft- und Umwelttechnik GmbH (HLU)

General information on compliance

Today, a company without a compliance culture is no longer conceivable - nor is it sustainable. The requirements for legally compliant and legally sound behaviour are increasing and with them the number of rules, regulations and obligations.

Basic behavioural requirements

It is important to us to live an active compliance culture in which all employees of HLU and its affiliated companies are aware of their responsibilities and room for manoeuvre. Adherence to the following compliance rules is expected of all employees, including managers and the Executive Board.

As HLU, we want to be a reliable, open and fair partner for our customers, suppliers and other business partners. Our social, fair and respectful behaviour towards each other stands for our mutual appreciation.

Our managers act as role models within the company and act in accordance with our management principles.

Each and every individual must inform themselves about the laws, ordinances, guidelines, regulations and internal instructions applicable to their area of responsibility. Statutory provisions and regulations as well as existing process descriptions, company agreements, company and work instructions must be complied with.

It must be the concern of all of us to respect and promote the reputation of Hürner Luft- und Umwelttechnik.

Equal treatment

Any discrimination on grounds of race, ethnic origin, gender, religion, ideology, disability, age or sexual identity is strictly prohibited. This applies in particular to dealings with colleagues and business partners, as well as to recruitment, promotion or dismissal. All groups of people have the right to fair, respectful, dignified, polite and non-discriminatory treatment. All persons will be judged solely on the basis of their performance.

We are committed to this principle and want to guarantee this right in our company.

It is the responsibility of HLU to protect the right of all employees to a working environment free from unlawful discrimination. If employees are discriminated against for any of the above reasons, this should be reported to the HR department. HLU assures all employees that complaints will be treated as confidentially as possible and that no one will suffer any disadvantage as a result of such a report, provided that no abuse is committed by the reporting employee.

HLU reserves the right to take disciplinary action against employees who treat other employees, customers, suppliers and other business partners in an unacceptably unfavourable manner. Disciplinary measures may consist of ordinary or extraordinary dismissal.

Prohibition of bribery and corruption

Corruption hinders economic development, prevents serious competition and fuels mistrust. It causes both economic and immaterial, abstract and barely measurable damage with severe consequences. This is not in line with our corporate values and exposes our company and each and every individual to an unnecessary liability risk.

HLU is committed to ensuring transparency in its dealings with customers, suppliers, business partners and authorities. It is strictly forbidden to offer, promise or grant a personal advantage to domestic or foreign public officials in connection with their official position for the performance or nonperformance of an official act. It is also prohibited to offer, promise or grant unlawful personal advantages to employees or representatives of domestic or foreign companies and to support unlawful acts by other persons or to have such acts carried out with the help of others, for example by relatives, friends, agents, consultants, planners and intermediaries, and to demand or accept unlawful personal advantages.

Business decisions and contracts should be made exclusively on the basis of comprehensible, performance- and quality-related criteria.

Invitations, gifts and events

Invitations and gifts are part of human interaction and are evidence of civilised behaviour. All HLU employees may extend invitations and gifts to business partners and accept invitations and gifts from them, **as long as they are within reasonable limits**. In general, the regulations on compliance with tax guidelines must be observed.

The following rules apply in order to avoid even the appearance of favouritism: Accepting or demanding invitations and gifts is prohibited if they are obviously or presumably linked to a concrete expectation of a consideration. Invitations and gifts must also be declined if accepting them would breach laws or internal directives. The same applies to the granting of benefits. Participation in specialised events by HLU employees is permitted and explicitly desired. The same applies to the organisation of specialist events. Invitations to and participation in social, community and leisure events in the business environment are permitted if they are within **reasonable limits**. Under no circumstances may they give the impression of harming fair competition or creating conflicts of interest.

Employees of HLU who in individual cases do not know whether their behaviour is permissible or who are offered invitations and gifts that could exceed a low value should contact the management in order to coordinate their behaviour and the acceptance of invitations and gifts. In individual cases, the management may prohibit specific forms of behaviour and acceptance.

Collaboration with customers and suppliers

When working with customers, suppliers and other business partners, HLU expects each and every individual to comply with all applicable laws, to refrain from corruption, to respect human rights, to comply with laws against child labour, to comply with international trade regulations, to comply with export and import bans and embargo regulations, to protect the health and safety of all employees, to comply with the relevant national laws and international standards on occupational safety, environmental protection and data protection and to implement and comply with the above laws, regulations and standards in its own supply chain.

In case of doubt, the individual should contact the management of HLU to determine whether the relevant laws, regulations and standards are known.

Foreign trade and export control

HLU observes the relevant legal standards of national and international law for export control and thus fulfils its role as a global company.

Licence requirements for the export of our products and plant technology must be strictly adhered to. Export and support bans must be observed without exception.

The currently applicable customs regulations must be complied with both when exporting and importing goods.

In the event of legal uncertainties, all employees of HLU consult with the management.

Avoidance of conflicts of interest

Every employee, all managers and every member of the management must keep their private interests separate from the interests of Hürner Luft- und Umwelttechnik. Even the appearance of a conflict of interest must be avoided. In order to achieve this, the following must be observed: Orders to related parties (spouses, relatives, friends and private business partners) or orders to companies in which related parties are employed or involved may only be placed after authorisation by the management of HLU. This also applies to secondary employment of employees for competitor companies and business partners. The management will authorise secondary employment if it does not conflict with the legitimate business interests of HLU and cannot be proven to have any influence on the work for HLU.

Occupational safety and environmental protection

In the interests of the health and safety of all employees, every manager and every member of management must comply with the applicable laws, regulations and standards on occupational safety at their workplace.

HLU is committed to acting sustainably in an economic context. As an industrial company, we endeavour to promote the use of technologies that provide access to clean energy and are environmentally friendly and to support regional environmental projects. All of the above groups of people are jointly responsible for environmental protection in their areas of work and are required to comply with environmental protection laws, regulations and standards.

Data protection

As an internationally active company, the use of modern information and communication technologies is an indispensable part of HLU's business processes. All HLU employees are required to handle personal data sensitively in all business processes. Personal data may only be collected, used and stored in accordance with the applicable data protection laws. This applies to employee data as well as data from customers, suppliers, business partners and other natural persons. In particular, data may only be processed if the data subject has given their prior consent or if this is legally permissible for other reasons. Personal data must be handled sparingly and its processing must be necessary in every case. To ensure effective data protection, HLU has appointed a data protection officer and issued corresponding guidelines.

Combating money laundering

HLU only works with reputable business partners who operate within the framework of legal regulations and do not use illegal financial resources. All HLU employees undertake to comply with the applicable anti-money laundering laws. Any suspicions of money laundering must be reported immediately to the accounting department and the compliance officer.

Protection of company assets

HLU provides all equipment, machines and other operating resources and IT systems that are required for the efficient fulfilment of the tasks of all employees. HLU relies on all employees to use the company's assets responsibly and not wastefully.

Every manager will ensure in his/her area of responsibility that company assets are protected against loss and misuse. Company assets may not be used for private purposes.

The prohibitions on bribery and corruption apply accordingly to the purchase and sale of company assets

Behaviour towards competitors

HLU has a keen interest in complying with the applicable competition and antitrust regulations. The conclusion of agreements with competitors or with customers that are aimed at restricting competition or that have an anti-competitive effect are considered breaches of antitrust law. In particular, agreements and exchanges with competitors on prices, quantities and conditions as well as on the territorial division of markets or the allocation of customers are not permitted.

Managers, employees and members of the Executive Board who work in areas where the above aspects play a role are not permitted to take part in business discussions that could be regarded as breaches of antitrust and/or competition law.

These rules must also be taken into account in the association's work. The creation, use and exchange of industry statistics without the recognisability of individual companies is permitted.

Donations and sponsoring

HLU makes monetary and in-kind donations to charitable and benevolent causes such as education, science, art, culture, sport and social welfare.

Donations may only be made with the prior written authorisation of the management in accordance with the applicable rules of procedure.

Sponsorship and donations must be made in accordance with the applicable laws and the above regulations to avoid corruption and conflicts of interest and to protect the company's assets.

Consequences of compliance breaches

If employees, managers and/or members of the management become aware of behaviour that breaches the rules contained in these regulations or in other laws and regulations, the relevant manager or the responsible specialist department, for example the HR department, should be informed. The manager or specialist department can forward the information to the compliance officer. The compliance officer can be approached directly at any time, confidentially and anonymously if desired.

HLU will ensure that no action is taken against the named persons because he/she has reported an offence or assisted in the investigation of an offence, provided that no abuse is involved.

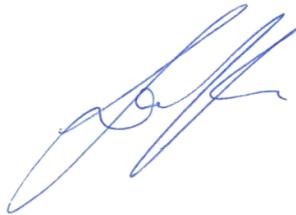
For the above persons, compliance breaches can result in consequences such as warnings, dismissal, claims for damages from third parties and their own company, fines and penalties as well as imprisonment.

For HLU, compliance breaches can have consequences such as claims for damages by third parties, cost-intensive legal proceedings, fines and profit skimming and loss of image.

Contact for compliance breaches

For HLU employees: If you have any concerns or questions: Talk to your manager or the relevant specialist department, for example the HR department in the case of employment contract issues. If it is not possible to clarify the matter with your manager or the relevant specialist department, or if you still have concerns, our whistleblower protection facility is available to you confidentially and anonymously.

The management



Management