



Sepero Group



Code of Conduct

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INTRODUCTIONS AND OBJECTIVES

Dear Employees of the Sepero Group,

Since our founding, we have earned a reputation as a reliable and fair partner. These values, combined with innovative top-quality standards, have made us a respected company in the coating industry.

In order to maintain this position in the future, we as employees of the Sepero Group have a responsibility towards our stakeholders, society, the environment, and all living beings - a responsibility we must actively uphold.

These Code of Conduct principles form our ethical and values-based foundation. We are committed to complying with applicable laws and regulations and to acting responsibly in our daily activities


to make decisions solely based on our values and the principles of the Code of Conduct. The Code of Conduct is intended to serve as a practical guide to identifying misconduct and responding to it appropriately.

Together, we work to ensure that these principles are firmly embedded in our daily actions. Through this approach, we ensure that we remain a responsible employer and a reliable partner—not only for ourselves, but also for future generations.



03.12.2025

Management Mario J. Schmerleib



CODE OF CONDUCT

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DEFINITIONS AND SCOPE OF APPLICATION

This Code of Conduct applies to all employees of the Sepero Group, including executive management. In addition to this Code of Conduct, we are committed to complying with all applicable laws, regulations, and internal directives.

For reasons of readability, the generic masculine form is used in the following sections of the text.

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RESPONSIBILITY FOR IMPLEMENTATION

Each individual employee is personally responsible for complying with and implementing the Code of Conduct. Managers are expected to lead by example through their actions, to familiarize their employees with the principles of the Code, to monitor compliance, and to provide support where necessary.

When interpreting the principles of our Code of Conduct, employees should also be guided by common sense; this requires critical reflection based on ethical and moral standards. Where legal regulations apply, there is no room for discretion.

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GENERAL CODE OF CONDUCT REQUIREMENTS

Each employee commits to:

- complying with all laws, regulations, and internal directives applicable within their area of responsibility
- acting fairly, respectfully, and with integrity in all activities and business relationships
- respecting and promoting the reputation of the Sepero Group
- avoiding conflicts of interest between business and private matters
- refraining from obtaining or granting any unlawful advantages, whether for themselves or for others

OUR RESPONSIBILITY AS A MEMBER OF SOCIETY

Our social responsibility obliges us to consistently comply with all statutory requirements.

In all business decisions, we ensure that we respect the applicable legal framework and act exclusively within its legal boundaries.





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HUMAN RIGHTS, RESPECT & EQUAL TREATMENT

We are committed to respecting fundamental human rights as set out in the United Nations Declaration and the European Convention on Human Rights. We protect and promote applicable human and children's rights worldwide and firmly reject any form of child labor, forced or compulsory labor, as well as modern slavery.

All employees are required to respect human rights; discrimination based on origin, gender, religion, belief, disability, age, or sexual identity is strictly prohibited. This applies equally to interactions with colleagues and with business partners throughout the entire value chain.

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OCCUPATIONAL SAFETY AND HEALTH & SAFETY

The safety and health of our employees and third parties are of the highest priority. Our goal is to prevent accidents and occupational illnesses. Through continuous improvements to the working environment as well as targeted prevention and health measures, we strengthen our health and safety culture.

All employees are committed to actively complying with and promoting safety standards and occupational health protection within their respective areas of work.



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ENVIROMENTAL PROTECTION

Sustainability, the use of modern technologies, and the responsible use of resources are key elements of our corporate philosophy. We ensure that the environmental compatibility of our products, services, and processes is regularly reviewed and improved where necessary. In doing so, we strive for the careful use of materials and energy, as well as for the meaningful reduction and proper disposal of waste, in order to keep the environmental impact of our activities as low as possible.

At the same time, we aim to continuously improve our environmental performance and to achieve our environmental objectives in a responsible manner, thereby making a positive contribution for present and future generations.



OUR RESPONSIBILITY IN THE WORKPLACE

It is in our own interest to protect and support the **health and safety** of each individual employee to the greatest possible extent.





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DATA PROTECTION

In the course of business activities, personal data of employees, customers, suppliers, and other business partners are processed, with great importance being placed on the protection of personal data. Personal data are processed exclusively in compliance with applicable legal requirements.

All employees of the Sepero Group are expected to handle personal data carefully and conscientiously.

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QUALITY & CONTINUOUS IMPROVEMENT

We maintain appreciative and cooperative relationships with employees, customers, suppliers, and stakeholders. We meet quality requirements and are reliable and flexible in the execution of orders. Adequate resources and the use of new technologies enable us to handle extensive and complex projects.

We are committed to achieving our objectives and continuously improving our performance. All employees are encouraged to initiate improvements in order to ensure the long-term success of the company and to achieve our goals. Through regular training and further education, we ensure the competence of our employees.



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REPORTING OF MISCONDUCT

In the event of violations of the provisions of our Code of Conduct or other policies and regulations, as well as legal requirements by employees of the Sepero Group, we encourage our employees to report such incidents without fear of retaliation. Based on such reports, the necessary steps can be taken to prevent future misconduct and to raise awareness of the Code of Conduct.

OUR RESPONSIBILITY AS A **BUSINESS PARTNER**

Integrity, transparency, and fairness are fundamental values for us and play a key role in building credibility and strengthening trust in business relationships.



Integrity [in'te
moral principle
ethical princip



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CSR - corporate social responsibility

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CONFLICT OF INTEREST

A potential conflict of interest exists when the personal interests of our employees differ from those of the Sepero Group. As a company, we respect the personal interests and private lives of our employees. Nevertheless, great importance is placed on avoiding conflicts between private and business interests. Decisions are made exclusively on the basis of objective criteria, and personal interests or relationships are excluded.



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FAIR COMPETITION - BRIBERY AND CORRUPTION

Fair and free competition is ensured by applicable competition and antitrust laws. Compliance with these laws helps to prevent distortions of competition. In particular, agreements and coordinated practices between competitors that aim at or result in the prevention or restriction of free competition are prohibited.

Corruption harms competition, undermines fair play, and represents a serious problem in business transactions. Such conduct is not compatible with our corporate values and will not be tolerated. Benefits granted to business partners, customers, or other external third parties are permitted only within the legally permissible framework and in accordance with established guidelines.

Benefits in the form of gifts, hospitality, and invitations are not uncommon in business relationships. Provided that such benefits remain within the legal framework, they are not objectionable.

