



Code of Conduct

of the Helmut Fischer Group

Message from our CEO, Dr. Martin Leibfritz

Dear Colleagues,

The trust of our customers, colleagues and the general public is crucial to our business.

The Helmut Fischer Group has been developing innovative measurement technology and specifically services for coating thickness measurements, material analyses, nanoindentation and material testing that are used in all parts of the world since 1953. The reputation of the Helmut Fischer Group, which conducts all of its business with integrity and respect for all persons involved in doing business with the Group, is based on the very origins of the Group itself. These basic values and obligations must be maintained and suitably upheld in the future.

I am aware that our global business environment creates great challenges for us in terms of geographic and social diversity. Many countries where we operate maintain different business models and are faced with varying local conditions.

As a global employer, we are proud of our multi-faceted business culture with the objective to regard, respect and value each and every person as the individual they truly are. At the same time, however, this means that the entire Group must be able to handle a mixture of cultural expectations and standards. The rapid spread of the digital age has brought further challenges, not least when it comes to protecting sensitive information. Pressure from the competition is everywhere. Customer requirements change and society has also become much more diverse. And these are just some examples.

Expectations regarding our conduct as a responsible Group are rising in line with demands on technology. We are convinced that in order to assure continuing success, one has to act with care and responsibility. For us, this includes compliance with the law as well as aligning our own actions with our joint values and binding principles, in each and every country. Appearing and conducting ourselves with integrity is crucial to us. It forms the basis of all our actions and assures the successful market position of the Helmut Fischer Group.

Thank you for living our values and for assuming personal responsibility within the Group and for proactively and successfully shaping our future – each one of you in your own positions.

Kind regards, Martin Leibfritz



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Part I: Purpose

1. Purpose

The Fischer Code of Conduct determines our entrepreneurial understanding and attitude when dealing with compliance challenges relating to bribery and corruption, gifts and other favors, fraud and theft, conflicts of interest and prevention of retaliation. We aim to lay the foundations for dealing with sensitive and confidential information and presenting ourselves to the general public. Our Code of Conduct also provides a guideline for our work and leadership behavior, dealing with our social responsibility regarding the environment, health and safety as well as what to do if our principles are being violated.

We always comply with all applicable laws and regulations when conducting any kind of business. This principle applies to laws and regulations, stock markets, corporate management, competition, production safety and liability, occupational health and safety, work, environment, protection of intellectual property, data protection, equal opportunities in the workplace, etc..

Part II: Principles of conformity with the law

1. Business activities in a global context

Business success and social responsibility are two inseparable targets.

Needless to say that we comply with all applicable laws and regulations. This applies at a local, national, and international level. Compliance with human rights as well as the protection of health and the environment are a major part of our social responsibility.

We develop and produce safe, high-quality products for our customers. We condemn any form of corruption and bribery. Assuring fair working conditions is an integral part of our corporate culture.



2. Environment, health and safety

Together with quality and efficient operations, safety and environmental protection are among our success factors. We place highest priority on safety in the workplace, the health of our employees and environmental protection.

When developing new products as well as when operating production systems, we ensure that all negative effects of our actions on the environment and climate are kept to a minimum whenever possible.

Occupational health and safety are firmly integrated in our operating processes and already included in the technical, financial and social deliberations during the planning phase. All employees share the responsibility for protecting people and the environment in their work area. All relevant laws and regulations regarding environmental protection as well as plant and occupational safety must be strictly adhered to. The same applies to the Group's internal guidelines and regulations.

All superiors must instruct, supervise, and support their employees in the assumption of this responsibility. In areas where no safety, health or environmental regulations are defined or where no internal Group guidelines or instructions apply, if necessary, employees must make their own independent decisions, in agreement with their supervisor.

Compliance with all laws that protect human life, and the environment is a fundamental principle for our Group, and this is based on legal and ethical principles. It applies to our products as well as our processes.

Our Group continuously improves processes and methods – beyond the specifications of the existing laws – to further reduce the environmental impact and health risks. Should accidents or operational breakdowns happen despite these efforts, we aim to initiate the necessary measures for averting the danger and rectifying the damage as quickly as possible. The competent responsible people must be immediately notified with all details. These personnel, in turn, must initiate mandatory reports to the authorities immediately and in detail.

Together, we ensure that the work environment is safe and are aware of potential accident risks.

Together, we create working conditions in which we can tap our full potential as best as possible.





3. Protection of assets

Assets can be of a financial, tangible or intangible nature.

They include facilities, funds, products, raw materials, software, data and intellectual property as well as our working hours and work results. All employees are responsible for protecting these corporate assets. Assets must not be used for private purposes or removed from the Group's premises without explicit consent from the competent person.

Corporate assets must be used exclusively for their intended business purposes. Misuse for other, particularly inappropriate private, illegal, or other purposes is prohibited.

We therefore ensure that the Group's property is protected and used properly.

We ensure that all business transactions are recorded accurately in our financial documentation through account entries and related receipts. We consciously reject incorrect account entries. We do not tolerate theft, fraud, and embezzlement.

We secure important decisions by applying the principle of dual control.

The legal and internal security regulations, which are binding for all employees, serve to protect the assets and prevent claims against the Group.

4. Protection of personal data

We comply with the applicable laws when collecting, storing, processing, or transferring personal data and information.

We undertake to comply with data protection and data security regulations. We respect the privacy of our employees as well as employees of our business partners. It is prohibited to process personal data without being authorized to do so, to disclose it, make it accessible or use it in any other manner. Employees must comply with the data protection regulations and, in particular, actively contribute to personal data being reliably secured against unauthorized access. Personal data may only be processed in strict compliance with the respective applicable regulations insofar as this is required for an exactly defined purpose for the legitimate fulfilment of tasks. If in doubt, the data protection officer must be consulted.

Discussing confidential information in public or transferring information about the Group or its customers to third parties, such as the media or competitors, without authorization is a violation of confidentiality.

We implement suitable measures to protect personal data against loss and unauthorized access and ensure that this data is handled carefully.



5. Dealing with corruption and bribery

Corruption or bribery occur when a payment, gift or other favor is being offered, granted, requested, or accepted to illegitimately influence the outcome of a transaction. No employee may offer or grant bribes. Bribery is a crime, including bribery in business transactions and offering bribes to officials.

When dealing with government agencies or authorities, particular care must be taken to ensure that no payments or other advantages are offered or granted to them with the purpose of influencing the actions of a civil servant or other official. Civil servants, politicians and other representatives of government institutions must not be given any gifts, gratuities or invitations that could question their independence. Gifts or invitations to this group of persons must always be agreed with the Group's management.

We ensure that decisions are made on the basis of economic criteria (price-performance ratio, strategic alignment, etc.) and ethical principles.

Gratuities, as part of invitations or in connection with advertising measures for example, which serve the purpose of promoting business relationships or the presentation of products, must remain within a reasonable scope. We avoid or decline invitations or gratuities that give even the slightest impression of trying to influence us. If in doubt, we decline offered gifts, invitations, or other gratuities in a friendly manner. **You can read the definition of reasonable gratuities in the local guidelines.**

Social engagement, such as donations and sponsoring, are never related to a business decision. We do not link any business decisions to personal or private advantages.

Decisions made under the principle of dual control effectively assist with the prevention of corruption.





6. Dealing with conflicts of interest

All employees must ensure that their private interests do not conflict with the Group's interests. It is entirely normal to develop relationships between people, to trust one another and to engage in numerous activities. However, relationships, private interests or additional employment always become a problem if they impact the actions of decision-makers. The following rules must be complied with, in particular:

- Contracts may only be concluded and issued for the Group in accordance with the rules of fair competition.
- Employees may only represent the Group in transactions in which they or their family members (spouse, registered partner, children, or other relatives living in the same household as the employee) have a financial interest with prior consent from their supervisors and after consulting with the Group's management.
- Major shareholdings (more than 5%) in competing companies, suppliers or customers require approval from the Supervisory Board and must be reported to the Group's management. Other shareholdings in other companies that could lead to a conflict of interest must also be reported to the Group's management.
- Additional employment may only be entered into with prior consent. Employees must not pursue any additional employment or other own business interests that could conflict with the Group's interests.

As a general rule, any personal interests of employees, which relate to the performance of their work for the Group, must be reported to the respective supervisors or the Group's management if there is a risk of a conflict of interest or damage to the Group's reputation.

We may engage socially, politically, and culturally, but must ensure to resolve potential conflicts of interest.

Additional employment (paid or unpaid) could also cause a conflict of interest and must be reported to HR prior to starting such activities.

7. Suppliers and service providers

The Helmut Fischer Group expects its suppliers and service providers comply with the currently valid laws and ethical framework conditions, in particular, with competition and anti-trust laws, and generally refrain from influencing business decisions by employees of the Helmut Fischer Group through the provision of benefits. Suppliers and service providers are also required to observe compliance guidelines - be it their own principles or the guidelines of the Helmut Fischer Group - and, as part of the cooperation, notify the management of any suspicion of a possible corruption case.

Helmut Fischer Group bases its actions on the following guidelines in addition to this internal Code:

- Principles of the Universal Declaration of Human Rights of the United Nations (UN)
- Global Compact of the United Nations (code of conduct for a globalized economy)
- OECD guidelines for multinational corporations
- Core labor standards of the International Labour Organization (ILO)
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of all Forms of Discrimination Against Women

