

# Global Code of Business Conduct & Ethics for SAG ARIS GmbH

Global Code of Conduct - english

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**Approved by:** Management

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## 1 Applicability

This Code of Business Conduct and Ethics sets forth fundamental principles of law and ethics governing SAG ARIS GmbH's business practices. This Code is not the exclusive source of guidance and information on SAG ARIS GmbH's expectations; it serves as the basis for other SAG ARIS GmbH policies and guidelines, which can be found on the Corporate Intranet.

SAG ARIS GmbH's expectations for responsible conduct apply to all parties who work on behalf of SAG ARIS GmbH worldwide, including, but not limited to, its employees, partners, contract labor, and other representatives who act on behalf of SAG ARIS GmbH. Standards listed in this Code are specifically directed at employees; however, all other parties are expected to conform to the spirit of these standards.

Where local country laws pertaining to the employment of local nationals contain mandatory requirements that differ from the provisions of this Code, such requirements prevail for employees working in those countries.

## 2 SAG ARIS GmbH's Compliance Office

SAG ARIS GmbH has appointed the Compliance Office to monitor and further develop SAG ARIS GmbH's compliance program. It is supported by the Compliance Board and reports to the Management.

Specific Duties and Responsibilities of the Compliance Office are:

- Develop and periodically review and update the Global Code of Business Conduct & Ethics to ensure sustainable global application.
- Supervise implementation and maintenance of the Global Code of Business Conduct and Ethics.
- Conduct training related to compliance and this Global Code of Business Conduct and Ethics.
- Guide management and other employees on compliance and this Code.
- Evaluate compliance violations and recommend appropriate action in response to violations to the Management.
- Continuously improve the compliance management system.
- Regularly report to the Management on compliance within the company and involve the Management in the event of severe violations and violations that could jeopardize SAG ARIS GmbH's reputation.

The Compliance Board serves as an advisory body to the Compliance Office, bringing together representatives from the Legal and Human Resources departments.

## 3 SAG ARIS GmbH's Responsibility to People and the Environment

At SAG ARIS GmbH, we are all individually responsible for our actions. The management and employees can all help ensure that SAG ARIS GmbH is an ethical company. This is not a Code for “everyone” but a Code for each “individual.” Only by each individual action will the Code be upheld and lived by.

### 3.1 Individual Responsibility

As employees of SAG ARIS GmbH, we play a major part in ensuring the standards set out in the Code are applied in our daily lives. So, we must each meet our responsibilities and the standards in this Code. We can do this by:

- Taking responsibility for our actions, honestly accounting for and reporting our activities.
- Seeking assistance when we have questions about SAG ARIS GmbH's Code of Business Conduct and Ethics or when faced with a challenging ethical situation.
- Raising any concerns or reporting potential or actual violations of SAG ARIS GmbH's Code, any policies and procedures SAG ARIS GmbH may issue, or any laws and regulations.
- Fully cooperating with any SAG ARIS GmbH investigation.
- Never act unethically, even if directed to do so by another person. We can never justify unethical action by claiming we were instructed to do so.
- Never ask or require another person to act unethically or violate the company's Code of Business Conduct and Ethics or the law.

### 3.2 Additional Responsibilities of Management

In addition to every employee's responsibility, the Members of the Management and the managers of SAG ARIS GmbH will also have to meet obligations related to their leadership role in the business. As management employees, we can do this by:

- Ensuring all employees uphold SAG ARIS GmbH's Code of Business Conduct & Ethics.
- Consistently communicating and reinforcing SAG ARIS GmbH's Code of Business Conduct & Ethics and related policies and procedures to employees.
- Fostering a work environment that encourages employees to act ethically and in compliance with this Code.
- Ensuring we maintain open communication and discussion with employees, encouraging them to ask questions and raise concerns about complex issues.
- Providing employees with information and advice regarding ethics and business conduct matters.
- Appropriately address our own or employees' ethics, conduct concerns, or reports of potential or actual misconduct in a timely manner and seek guidance as needed.
- Following company guidelines for appropriate discipline regarding ethics or conduct violations.
- Properly delegating authority only to responsible employees.
- Demonstrating leadership by acting with respect and integrity.

### **3.3 Our Responsibility to Protecting the Environment**

At SAG ARIS GmbH, sustainable environmental treatment is crucial to us. That is why we consider it our social and environmental responsibility to preserve our Earth and minimize our environmental impact. We fully acknowledge climate change and the finite nature of our planet and are firmly committed to reducing and preventing pollution and waste.

That is why we continuously seek to optimize our energy consumption and expand our efforts in making the transition to a circular economy. We comply with all applicable legal environmental requirements, regulations, and standards and report any environmental hazard instantly to the Compliance Office.

### **3.4 Our Responsibility to Other Employees**

As employees, we are responsible for acting professionally and respectfully towards our fellow employees.

#### **3.4.1 Working Conditions, Safety and Health**

At SAG ARIS GmbH, we are all responsible for maintaining a safe workplace by following safety and health rules and practices. All employees are responsible for immediately reporting accidents, injuries, unsafe equipment, practices, or conditions to their supervisors or any other designated person. A safe working environment also includes compliance with current regulations and national laws on working hours and rest periods.

Our policy forbids retaliation against any employee who, in good faith, reports a suspected violation of law or policy. Any person involved in retaliation may be subject to disciplinary action, up to and including termination. SAG ARIS GmbH is committed to keeping every employee's workplace safe from any form of hazards.

#### **3.4.2 Diversity and Respect**

We are committed to respecting international human rights as set in our "Human Rights Commitment Statement" as well as labor conditions, and we oppose all forms of forced labor and child labor as well as all forms of modern slavery and human trafficking. Physical abuse, corporal punishment, or physical or psychological threats of any kind are strictly prohibited. Every employee has the right to freely choose their workplace and to leave it. We pay our employees appropriate remuneration that is at least in line with national or local legislation.

We are committed to diversity, equity, and inclusion, and we strongly stand against any form of discrimination or harassment.

Employees will always treat each other with respect and fairness, just as they wish to be treated. Being diverse, equitable, and inclusive transforms our individual differences into a collective cultural strength. SAG ARIS GmbH will value the differences of diverse individuals from around the world.

SAG ARIS GmbH and its management are firmly committed to the equitable treatment of all employees and qualified applicants for employment. Employment decisions will be based on business reasons,

such as qualifications, demonstrated skills, and achievements, and we are committed to compliance with applicable employment laws everywhere we operate.

SAG ARIS GmbH will not use factors that have no bearing on job performance or are unlawful.

We are dedicated to equal employment opportunity regardless of race, color, religion, sex, national origin, age, disability, or other protected characteristics. Equal employment opportunity applies to all aspects of the employment process, including promotion, placement, training, and compensation, unless there are objective reasons for different treatment. SAG ARIS GmbH will also use its best efforts to comply with applicable anti-retaliation laws to facilitate the reporting of concerns and complaints without fear of dismissal or retaliation.

SAG ARIS GmbH employees will not discharge, demote, suspend, threaten, harass, or discriminate against any employee in the terms and conditions of employment based on any lawful actions of an employee regarding good faith reporting of concerns or complaints regarding discrimination or harassment.

### **3.4.3 Harassment (General)**

SAG ARIS GmbH is committed to providing a work environment free of discrimination. Harassment of employees in general, as well as jokes, words, or comments based on an individual's gender, physical constitution, race, age, sexual orientation, ethnicity, or religion will not be tolerated. SAG ARIS GmbH expects employees to treat each other with respect and to accept responsibility for complying with this policy.

The management and employees will follow the core values of treating others with respect. This means that abusive, harassing, or offensive behavior is unacceptable, whether verbal, physical, or visual. Examples include derogatory comments based on racial or ethnic characteristics and unwelcome sexual advances. SAG ARIS GmbH's policy is "zero-tolerance" for unlawful harassment, and all employees are encouraged to promptly report such harassment to the appropriate company representative when it occurs. The management is required to survey their workplaces regularly to ensure compliance with SAG ARIS GmbH's zero-tolerance policy.

### **3.4.4 Sexual Harassment**

Sexual harassment is defined as "unwelcome sexual advances, requests for sexual favors, and other unusual or physical conduct of a sexual nature". Sexual harassment may include such actions as sex-oriented verbal kidding, teasing, or jokes; subtle pressure for sexual activity; physical contact such as patting, pinching, or brushing against another's body; or demands for sexual favors. In addition, it also includes posting sexually explicit photographs and telling/emailing sexually explicit jokes. Such conduct may interfere with an individual's work performance or create an intimidating, hostile, or offensive work environment. In short, any hostile or offensive behavior in the workplace that has a sexual component can constitute sexual harassment, which is illegal.

All SAG ARIS GmbH employees are expected to avoid any behavior or conduct that could be interpreted as sexual harassment. Any employee engaging in sexual or any other form of harassment may be subject to disciplinary action up to and including termination. SAG ARIS GmbH will also not tolerate retaliation against anyone complaining of perceived harassment.

It is recognized that harassment may result from the actions of non-employees (i.e., third parties such as customers, suppliers/vendors, service representatives, visitors, etc., who interface with SAG ARIS GmbH employees during employment activities). In these cases, the employee should report the incident immediately to their supervisor or Human Resources Manager for further action. SAG ARIS GmbH will investigate all complaints and take such action as deemed appropriate. In this regard, SAG ARIS GmbH is totally committed to protecting its employees from sexual harassment and does not condone such offensive behavior or conduct from a customer or non-employee.

No employee must engage in unwelcome sexual conduct or make unwelcome sexual overtures to coworkers, business partners, or any others identified under harassment previously. This includes but is not limited to any behavior that:

- Requires or implies that another person's submission to or rejection of sexual advances will affect that person's employment. This can include hiring, job assignment or duties, shifts, compensation, appraisals, promotion or advancement, transfers, training opportunities, disciplinary action, termination, or any other employment or career development conditions.
- Creates a hostile work environment for another that is sexually abusive, demeaning, intimidating, threatening, or offensive. No employee will request sexual favors, engage in visual, verbal, or physical conduct of a sexual nature, display sexually explicit objects or pictures, tell offensive jokes, use sexually explicit language, or send sexually explicit e-mails or instant messages.

### **3.4.5 Reporting and addressing Harassment**

SAG ARIS GmbH employees are encouraged to report any instances of harassment that they become aware of or witness. This may include sexual harassment or other forms of harassment. No employee will retaliate against other employees for filing a complaint of alleged harassment or for participating in an investigation of alleged harassment. Disregarding this principle can have consequences under labor law for those who disregard it.

In some situations, such as when others tell offensive jokes, the employee can resolve this matter by speaking with the person and expressing his or her concerns.

If an employee cannot resolve the matter in this way or is uncomfortable doing so, they will report such matters to their supervisor, their Human Resources Manager, or the Compliance Office when they occur. Any reported allegations of harassment, discrimination, or retaliation will be investigated and responded to promptly, and appropriate and remedial action will be taken where warranted.

Appropriate action will be taken to deter any future harassment.

## **3.5 Privacy**

SAG ARIS GmbH respects the privacy of its employees and strives to meet its obligations regarding the confidentiality of employee personal data. SAG ARIS GmbH develops, implements, maintains, and audits privacy and data protection procedures and practices to ensure compliance with applicable legislation everywhere it operates. In case of questions, all employees are encouraged to contact SAG ARIS GmbH's Data Protection Office at: [privacy@aris.com](mailto:privacy@aris.com).

## 4 SAG ARIS GmbH's Responsibility to Competitors

SAG ARIS GmbH competes aggressively, and its goal is to win, but at all times, SAG ARIS GmbH does this with integrity.

### 4.1 Competitive Information

No employee must use illegal or unethical methods to gather competitive information. Stealing proprietary information, possessing trade secret information obtained without the owner's consent, or inducing such disclosures by past or present employees of other companies is prohibited.

If confidential information is obtained by accident that may constitute a trade secret or confidential information of another business, or if employees have questions about the legality of any actions, they are advised to consult the Compliance Office.

### 4.2 Fair Competition and Antitrust

SAG ARIS GmbH and all its employees are required to comply with the antitrust and unfair competition laws of the many countries in which SAG ARIS GmbH does business. These laws are complex and vary considerably from country to country. They generally concern:

- Agreements with competitors that harm customers, including price fixing, bid rigging, and agreements not to compete for customers or contracts.
- Agreements that unreasonably limit the freedom of a customer or supplier to sell a product, including establishing the resale price of a product or service or improperly conditioning the sale of products, technologies, or services, or an agreement to buy other SAG ARIS GmbH products and services.
- Attempts to monopolize, for example, by abusing a dominant position in the market unfairly to prevent others from competing.

SAG ARIS GmbH employees who question whether an action may violate competition laws should speak with the Compliance Office before taking action.

## 5 Our Responsibility to Governments

As responsible citizens, all the employees are obliged to obey the law.

### 5.1 Compliance with Law

SAG ARIS GmbH employees worldwide must comply with all applicable laws and regulations wherever SAG ARIS GmbH does business. Perceived pressures from supervisors or demands due to business conditions are no excuse for violating the law. If employees have any questions or concerns regarding the legality of an action, they are all individually responsible for checking with management and the Compliance Office.

### 5.2 SAG ARIS GmbH's Political Activities

No SAG ARIS GmbH employee may, except with approval from the Compliance Office, make any political contribution on behalf of SAG ARIS GmbH or use SAG ARIS GmbH's name, funds, property, equipment, or services for the support of political parties, initiatives, committees, candidates for office, holders of elected offices, or governmental officials or employees.

### 5.3 Anti-Corruption Laws

SAG ARIS GmbH complies with the anti-corruption treaties and laws of the countries in which it does business, including the U.S. Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act, which apply to its global business and the Organization for Economic Cooperation and Development's Anti-Bribery Convention (to which the U.S. is a signatory). SAG ARIS GmbH employees will not directly or indirectly (e.g. via partners or lobbyists) authorize, offer, or make a corrupt payment to foreign government officials and customers, including employees of state-owned enterprises and customer employees, parties, or candidates for the purpose of influencing their actions or decisions.

These requirements apply to SAG ARIS GmbH employees and business partners, no matter where they are doing business. SAG ARIS GmbH seeks to obtain the agreement of its business partners to comply with this Code and to take no action that might cause the company to violate this Code. In addition, partners agree not to make any payments that would violate local law or the company's policies and procedures that may be provided to them from time to time and to immediately notify the company of any requests they receive to take any action that might constitute a violation of this code, local law or company policies and procedures, as well as of any action by them that might be construed as a violation of this Code, local law or company policies and procedures.

### 5.4 Crossing National Borders

SAG ARIS GmbH complies with applicable national laws, regulations, and restrictions when importing or exporting products, services, information, or technology. Employees traveling internationally on company business are subject to laws governing what they import and export. SAG ARIS GmbH

employees are responsible for knowing the laws that pertain to them and for checking with Legal or Travel Management when in doubt.

## 5.5 Anti-Money Laundering

Money laundering means the concealment of the origins of illegally obtained money and making it appear legal involving a legitimate business. As responsible employees, we do not engage in business with any customer or partner attempting to use SAG ARIS GmbH for illegal transactions.

SAG ARIS GmbH is committed to meeting its responsibilities to comply fully with anti-money laundering and anti-terrorism laws. Therefore, we will conduct business only with legitimate customers in compliance with such laws and take funds only derived from legitimate sources.

Acceptance of payments in cash or cash equivalent by SAG ARIS GmbH employees is forbidden. A bank transfer is considered the standard payment form within SAG ARIS GmbH. The same applies to requests for payments to be made through unrelated customers.

If you have any concerns about unusual or suspicious activities, please contact the Compliance Office for further advice.

# 6 Professional Conduct

## 6.1 Alcohol & Drugs

The use of alcohol at the workplace or the illegal use of drugs adversely affects job performance and can risk the health and safety of others and ourselves. SAG ARIS GmbH employees will comply with company standards regarding the use of alcohol, drugs, and other controlled substances.

### 6.1.1 Alcohol

SAG ARIS GmbH employees will not work or report to work under the influence of alcohol. No employee will consume alcohol when it may impair their ability to do their job, endanger others or themselves, or reflect adversely on SAG ARIS GmbH's reputation or any of its employees. According to local customs and law, norms relating to alcohol consumption during business entertainment or work-related social events vary greatly. Alcohol consumption during the business day, including, for example, business entertainment or work-related social events during or after normal working hours, becomes a matter of concern for the company when it impairs one's ability to do one's job effectively, leads to inappropriate behavior, creates a danger to employees or others (impaired driving is an example), or violates local law or a customer rule or policy. All employees are expected to behave responsibly in this regard, and SAG ARIS GmbH will take appropriate action if they do not.

### 6.1.2 Drugs

SAG ARIS GmbH employees will not work or report to work under the influence of illegal drugs or controlled substances. All employees are prohibited from possessing, selling, purchasing, using, manufacturing, distributing, or offering others any illegal drugs or controlled substances while on

company business or company premises. This prohibition does not include legally obtained medications or prescriptions used as directed by a medical practitioner. Medically prescribed drugs shall not be shared with colleagues to prevent misuse, ensure proper medical supervision, and avoid potential health risks. Subject to applicable law, any employee found using, selling, purchasing, or possessing illegal substances (except medically prescribed drugs) on company or customer property or during work time may be dismissed.

## 6.2 Off-Duty Conduct

In general, SAG ARIS GmbH does not seek to interfere with employees' off-duty activities, and employees have a right to privacy in their family or private lives. However, if an employee's off-duty conduct negatively impacts the company, either in terms of an employee's work performance or the business interests of the company, including its reputation, then the company reserves the right to take action. For example, the company prohibits any illegal or immoral conduct by an off-duty employee that affects or has the potential to affect the company or exposes or has the potential for exposing the company's reputation.

# 7 Protecting Company Assets

## 7.1 Confidential Information

Confidential information gives SAG ARIS GmbH a competitive advantage in the marketplace, and SAG ARIS GmbH would be damaged if its competitors discovered it, or its customers would be harmed if disclosed. This also applies to business and trade secrets and confidential operational matters of our business partners or customers if they become known to us in the course of our work for SAG ARIS GmbH. Confidential information is non-public information, including information in SAG ARIS GmbH's databases. It may be entitled to protection by copyright, patent, or other intellectual property or legal rights. SAG ARIS GmbH employees are expected to use such information only in connection with SAG ARIS GmbH's business and only as needed for the relevant task or project. This obligation applies regardless of whether an employee developed the information. Employees must not disclose, reveal, or use any confidential information unless its use is related to the proper performance of their duties with SAG ARIS GmbH or when disclosure is authorized by the Legal Department or required by laws or regulations.

The restrictions described above also apply to participation in public blogs, wikis, or social networking portals on the Internet. See also the Social Media Policy (access only internally).

More detailed rules on confidentiality may be contained in certain employee agreements or local Non-Disclosure Policies. Please take a look at ANNEX A of this Code for a fuller description of confidential information.

## 8 Conflicts of Interest

Any employee of SAG ARIS GmbH makes business decisions based on SAG ARIS GmbH's best interests.

### 8.1 General Guidance

Business decisions and actions must be based on the best interests of SAG ARIS GmbH and must not be motivated by personal considerations or relationships. Relationships with prospective or existing suppliers, other employees, contractors, customers, competitors, or regulators must not affect our independent and sound judgment on behalf of SAG ARIS GmbH. General guidelines to help SAG ARIS GmbH employees better understand common situations that may give rise to a conflict of interest are listed below. Actual conflicts arise when an employee uses his or her position at SAG ARIS GmbH for personal gain or when the employee's personal interests conflict with SAG ARIS GmbH's interests and must be avoided. However, SAG ARIS GmbH employees are required to disclose any situation that may be, or appear to be, a conflict of interest in accordance with policy. If in doubt, it is best to disclose it to the supervisor and local Human Resources.

### 8.2 Outside Employment

SAG ARIS GmbH employees may not engage in outside employment that conflicts with the company's interest. Skills learned and used at SAG ARIS GmbH must not be used in a way that could hurt the business of SAG ARIS GmbH. While it is not feasible to describe all possible conflicts of interest that could develop from participating in outside employment, some of the more common actions that might create a conflict of interest are working or providing any advice, assistance, or services to or for a competitor, customer, or business partner except in their role as a company employee; engaging in self-employment in competition with the company; using proprietary or confidential company information for personal gain or to the detriment of the company or any of its business partners or customers; and/or involvement in organizations that are doing or seek to do business with the company, including actual or potential vendors or customers.

Employees are hired and continue in the company's employment with the understanding that SAG ARIS GmbH is their primary employer and that other employment or commercial involvement in conflict with the business interests of the company is strictly prohibited. Any outside activity must be sufficiently separated from SAG ARIS GmbH employment and should not prevent the employee from fully performing work for SAG ARIS GmbH. Employees who have a question concerning whether an action or proposed course of conduct would create a conflict of interest are encouraged to immediately contact the Compliance Office to obtain advice on the issue.

### 8.3 Board Memberships

Serving on a board of directors, board of trustees, or similar body for an outside business or organization requires advance approval. Please contact SAG ARIS GmbH's Compliance Office. They will

review potential conflicts of interest and inform the employee of any action considered necessary to avoid the conflict.

## **8.4 Family Members and Close Relationships**

No employee may use personal influence to get SAG ARIS GmbH to do business with a company in which their family members or friends have an interest. Employees should disclose any close relationship that might make it appear they could favor another company to the detriment of SAG ARIS GmbH's interests. Any employee will avoid inappropriate reporting relationships where their objectivity may be or seem to be compromised.

Also, no employee will reasonably endeavor to make, participate in making, or attempt to influence decisions relating to job assignments, performance evaluations, promotions, compensation decisions, and hiring practices concerning those with whom they have a family, household, or a close, personal relationship. These same restrictions apply to reporting relationships with contractors, vendors, suppliers, external consultants, and other business partners. If these situations develop, the employee will disclose the relationship to Human Resources. Close personal relationships include, but are not limited to, unmarried couples, dating relationships, live-in relationships, or business partners. In any case, we endeavor to be objective and leave the decision to a colleague if necessary.

## **8.5 Improper Payments/Gifts**

Giving and receiving gifts can sometimes give the appearance of being improper. No gift may be offered or accepted by SAG ARIS GmbH employees if it will create a feeling of obligation, compromise judgment, or appear to improperly influence the recipient. For example, SAG ARIS GmbH employees should not offer or receive anything of value to obtain any improper advantage in selling goods or services, conducting business transactions, or representing the company's interests in regard to anyone with whom the company does business. Gifts are not always physical objects. They may also include services, benefits, favors, loans, or other items of value.

### **8.5.1 Improper Payments/Gifts to SAG ARIS GmbH Employees**

SAG ARIS GmbH employees and their relations, life companions, and other people with whom they have a close personal connection must not accept any gift in kind, payment, loan, vacation, or other privilege from current or prospective customers, vendors, competitors, or partners, where:

- The gift, etc., is worth more than EURO 50 (or equivalent in local currency), or
- Accepting the gift, etc., would prejudice SAG ARIS GmbH's business interests, or
- The gift, etc., is given during negotiation or bidding, directly or indirectly, by one of the negotiating parties, or
- Accepting the gift, etc., would give the impression of an unjustified advantage, or
- The gift, etc., is unlawful or contrary to ethical principles.

The same applies if the benefit is given to relatives, life partners, or other persons close to the employee with the aim of indirectly influencing the employee in his or her professional activities for SAG ARIS GmbH.

This rule does not apply to promotional gifts of low value of a customary kind or to payments that are not related to working for SAG ARIS GmbH, and that would not be different where the payer is not a customer, vendor, competitor, or partner of SAG ARIS GmbH. A payment by a bank relating to a private transaction is one example.

In some contexts and some countries, it is customary to exchange gifts of higher value in business relationships. In such cases, SAG ARIS GmbH employees may accept these gifts. However, the acceptance of the gift must be notified to SAG ARIS GmbH's Compliance Office for further actions (e.g. a donation to a good cause). Discounts and other privileges offered to SAG ARIS GmbH employees as part of private transactions with customers, vendors, competitors, and partners of SAG ARIS GmbH may only be accepted if these are granted to all SAG ARIS GmbH employees.

### **8.5.2 Improper Payments/Gifts given by SAG ARIS GmbH**

SAG ARIS GmbH employees are not allowed to give, offer, or authorize the offer, directly or indirectly, of anything of value (e.g., money, goods, or service) worth more than EURO 50 or equivalent in local currency to a customer or government official to obtain any improper advantage (for Government Customers see next section). A business courtesy such as a gift, contribution or entertainment, should never be offered under circumstances that might create the appearance of impropriety. Some business situations call for giving gifts. SAG ARIS GmbH's gifts must be legal, reasonable, and approved by management. In addition, the Compliance Office must be notified.

SAG ARIS GmbH employees never pay bribes. Gift-giving practices vary among cultures. However, SAG ARIS GmbH employees will not offer gifts if they are prohibited by law or the policy of the recipient's organization.

### **8.5.3 Improper Payments/Gifts given to Government Customers**

There are special laws, rules, and regulations pertaining to the receipt of gifts and/or entertainment by government employees in virtually all localities and countries, as well as within all branches of the government where the Company operates. To avoid potential conflicts, we generally refrain from giving gifts and hospitality to this group of people. For exceptions, contact the Compliance Office.

### **8.5.4 Charitable Donations**

SAG ARIS GmbH will not offer charitable donations, community investment, or political contributions to try to obtain or retain undue personal or business advantage. SAG ARIS GmbH will also not offer charitable donations if there is a close relationship between a customer and the charity.

### **8.5.5 Sponsoring**

Sponsoring is a payment in the form of money or physical objects given by SAG ARIS GmbH in order to increase the company's awareness, for example, through the use of the logo or the name. All sponsorships must be transparent, documented in a written contract, intended for a serious business purpose and be equivalent to SAG ARIS GmbH's received value. Payments may not be promised, offered, or rendered to anyone in order to gain a business advantage or to pursue an inappropriate purpose.

## 8.6 Entertainment

Entertainment involves a representative of both parties at an event. It is generally accepted business practice to accept meals and entertainment that occur in conjunction with business meetings and conferences. Such occasions should further the business interests of SAG ARIS GmbH and should not be in excess of generally accepted business practices. If in doubt, approval should be obtained in advance from the Compliance Office of SAG ARIS GmbH.

### 8.6.1 Entertainment by our Business Partners

SAG ARIS GmbH and its employees may accept entertainment that is reasonable in the context of the business and that advances the company's interests. For example, accompanying a business associate to a local cultural or sporting event or to a business meal would be acceptable in most cases.

Entertainment that is lavish or frequent may appear to influence the independent judgment on behalf of SAG ARIS GmbH. If an invitation seems inappropriate, the employee must turn down the offer or pay the true value of the entertainment himself/herself.

### 8.6.2 Entertainment by SAG ARIS GmbH

SAG ARIS GmbH employees may only provide entertainment that is reasonable and suitable in the context of the business. If employees have a concern about whether or not providing entertainment is appropriate, they will discuss it with the Compliance Office.

## 8.7 Travel

### 8.7.1 Acceptance of Travel Expenses

SAG ARIS GmbH employees never accept transportation and lodging provided by a SAG ARIS GmbH customer, supplier, or other third party.

### 8.7.2 Providing Travel

Unless prohibited by law or the policy of the recipient's organization, SAG ARIS GmbH may pay the transportation and lodging expenses incurred by customers, agents, or suppliers if for a legitimate business purpose and approved by the Compliance Office.

## 9 Resolving Ethical Questions

Resolving ethical questions helps us strengthen our connections with our business partners and each other. Sometimes, we all encounter ethical questions that do not have easy answers and may require difficult judgment calls. Many resources are available to help us resolve ethics questions, starting with this Code.

Are you concerned about a possible violation of this Code, a law, regulation, or other SAG ARIS GmbH standards? Do you need guidance or clarification regarding SAG ARIS GmbH standards or other ethics? If so, use some of the resources listed below to help you resolve the issue:

- this Code of Business Conduct & Ethics

- SAG ARIS GmbH's Global Policies
- Local or department policies and procedures
- Consult your manager or a person you trust to help you

If you are still unsure what is right, then try to answer the following questions:

- Is the action legal in my understanding of the law?
- Is it right in my personal opinion?
- How will I feel afterwards if I proceed?
- Will it reflect poorly on the company?
- Could I explain this to my family if it came out?
- How would I feel if this appeared in the newspaper?

If you do not feel comfortable answering these questions, please do not hesitate to contact the Compliance Office of SAG ARIS GmbH to get clarification, see the next chapter.

SAG ARIS GmbH will not allow any retaliation against a supervisor, officer, or employee who acts in good faith in reporting any such violation or suspected violation.

## 10 Reporting System

An anonymous and secure communication channel is available to all employees to report concerns, questions, or complaints regarding compliance with this Code of Conduct. You can use this link

<https://aris.integrityline.app/>

to submit your notes to the compliance office at any time. The system is confidential and secure.

In addition, you can contact the Compliance Office directly via email:

[compliance@aris.com](mailto:compliance@aris.com)

Notes will always be treated confidentially, and whistleblowers' personal data will not be shared with unauthorized persons. Reprisals or other discrimination against whistleblowers will not be tolerated under any circumstances and will be punished in the event of non-compliance. Detailed information on the reporting system can be found in the rules of procedure.

## 11 Penalties for Violation

This Code of Conduct largely regulates and combines existing statutory and contractual obligations. Employees who violate the Code may be subject to disciplinary action up to and including termination of employment.

## ANNEX A: Confidential Information

Examples of confidential information include, but are not limited to, the following:

- Trade secrets; systems; technology; computer programs; related object and source code or documentation;
- manuals or confidential reports or analyses;
- the agreement or terms of any relationship with any distributor, reseller, customer, systems integrator, business partner, or strategic partner;
- financial, marketing or sales information and strategy; pricing or accounting data or methods;
- licenses; business arrangements or related documentation;
- information, concepts, discoveries, or ideas relating to SAG ARIS GmbH's past, present, and future technology, software, services, and techniques;
- information concerning competitive analysis or strategy;
- inventions, improvements, techniques, designs, or other technical data; or
- other information, data, or materials concerning any of SAG ARIS GmbH's business methods, practices, or strategies.

## ANNEX B: Agreements and Recommendations of Internationally Acting Organizations

In addition to the laws and provisions of each individual country, a number of treaties and recommendations have been agreed by international organizations. These are directed primarily at the relevant member states rather than directly addressing individual companies. They do, however, represent an important guideline for the conduct expected of a company operating on an international scale. SAG ARIS GmbH, therefore, attaches great importance to conforming to these guidelines worldwide in the course of its business activities.

The most significant treaties of this kind are listed below:

- The UN's International Bill of Human Rights  
<https://www.ohchr.org/en/what-are-human-rights/international-bill-human-rights>
- Universal Declaration of Human Rights dating from 1948 (UNO)  
<http://www.un.org/en/documents/udhr/>
- The UN Guiding Principles on Business and Human Rights  
<https://unglobalcompact.org/library/2>
- European Convention for the Protection of Human Rights and Fundamental Freedoms, 1950  
<https://www.coe.int/en/web/conventions/full-list?module=treaty-detail&treatyid=005>
- Tripartite Declaration by the ILO (International Labor Organization) on Multinational Enterprises and Social Policy, 1977,

[http://www.ilo.org/empent/Publications/WCMS\\_094386/lang--en/index.htm](http://www.ilo.org/empent/Publications/WCMS_094386/lang--en/index.htm)

- ILO Declaration on Fundamental Principles and Rights at Work, 1998 (especially in relation to the following issues: elimination of child labor, abolition of forced labor, elimination of discrimination, freedom of association, and the right to collective bargaining)  
<http://www.ilo.org/declaration/thedclaration/lang--en/index.htm>
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997  
<https://www.oecd.org/corruption/oecdantibriberyconvention.htm>
- OECD Guidelines for Multinational Enterprises (2023 Update)  
<https://mneguidelines.oecd.org/targeted-update-of-the-oecd-guidelines-for-multinational-enterprises.htm>