Code of Conduct for Suppliers

Status: October 2025

Preamble

This Code of Conduct defines the principles and requirements of BBM Akustik Technologie GmbH and all its subsidiaries in accordance with corporate law (hereinafter "BBM") for all its suppliers of goods and services, all of its subcontractors as well as suppliers' and subcontractors' group companies (hereinafter jointly defined as: "supplier" or "suppliers") regarding their responsibility towards society, the environment and the people taking part in the manufacture of goods and/or the performance of services. BBM reserves the right to amend the requirements of this Code of Conduct. This Code of Conduct also takes into account, in particular, the requirements of the German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz - LkSG), with the aim of preventing or minimizing the risks of the violation of human rights or environmental obligations in supply chains or to end the violation of human rights or environmental obligations.

As a condition of doing business with BBM, we expect suppliers to comply with these requirements and moreover comply with national and international environmental standards and regulations. It is BBM's intention to maintain this Code of Conduct in a spirit of constructive dialogue and partnership with suppliers. If BBM finds or suspects incidents of non-compliance with this Code of Conduct and BBM informs the supplier hereof, BBM expects the supplier to investigate and correct issues of non-compliance as soon as possible and within an agreed timeframe. If the supplier does not show willingness to correct these issues, BBM reserves the right to take appropriate legal action, hereunder measures to terminate the business relationship entirely or to promote, trace and enforce corrective actions.

This Code of Conduct applies to the suppliers and contains the following principles:

Overall commitment

Suppliers must respect and comply with the laws and regulations in all countries in which they operate, procure and/or sell goods and services. In case the local legislation requirements are lower than the international standards, which are stated herein, suppliers are required to follow the latest international standards. Suppliers must respect human rights and mitigate environmental impacts of their companies or activities. Suppliers must implement the requirements of this Code of Conduct into their entire supply chain.

Labour and Social Policies

No Child Labour

BBM respects children's right to development and education. Suppliers are prohibited to employ children in violation of the International Labour Organization's convention (see ILO Minimum Age Convention n° 138, 182). The minimum age for employment shall be the country legal minimum age, or the age for completing compulsory education in that country, whichever is higher provided in any case.

No Forced Labour

Suppliers must not, under any circumstances, use, promote or otherwise give rise to the use of forced or involuntary labour. Such labour can include, without limitation, practices such as restricting people's movement; withholding wages or identity documents to force them to stay on the job; trapping them in false debt or wage deductions from which they cannot escape; loss of social status (see ILO Conventions n° 29, 105). Suppliers shall ensure that workers understand their rights with regard to payment of wages, overtime, and retention of identity documents. Therefore, suppliers will ensure that workers are treated fairly, and their rights are respected. In the case workers are recruited by third parties, suppliers will pay particular attention that these principles are properly applied.

Working Hours

Working hours (including overtime) must comply with applicable laws and regulations, collective-bargaining agreements and international conventions. Suppliers will reject overtime as a substitute for an insufficient regular wage. If overtime is paid, payment shall be based on the respective legal and/or collectively agreed regulations. Work or service outside normal daily working hours shall not be forced by exploiting a worker's vulnerability under threat of a penalty.

Fair Wages

Suppliers shall comply with all applicable laws and regulations, including those relating to minimum wages, overtime hours and legally mandated benefits. Suppliers shall pay rates of wages, which are not lower than those established for the trade or industry where the work is carried out. In places where no legal requirement exists for defining a minimum wage, ILO Convention n° 131 shall be the basis for the definition. Workers must be paid in a fairly and timely manner.

Non-Discrimination and Equal Remuneration

BBM respects cultural differences. Suppliers must not discriminate or marginalize any worker based on race, color, age, gender, sexual orientation, ethnicity, disability, religion, political affiliation, union membership, national origin, social origin, or marital status in hiring and employment practices such as applications for employment, promotions, rewards, access to training, job assignments, wages, benefits, discipline, termination or retirement (see ILO Convention n° 100, 111).

The Right to Organize and Freedom of Association

Suppliers must respect the right of workers to associate freely, form and join workers organization of their own choice, seek representation and to bargain collectively, as permitted by and in accordance with the applicable laws and regulations. Suppliers must ensure that representatives of such personnel are not the subject of discrimination (see ILO Convention n° 87, 98). Suppliers must strive for a fair relationship between their economic interests and the interests of their employees.

Health and Safety

Suppliers must ensure that the health and safety risks of their employees, contractors and members of the public, which arise from its operations, are minimized. BBM requires that its suppliers carry out their operations in a safe manner, in line with all applicable law regulations, by approved codes of practice and industry best practice standards. Accordingly, suppliers are expected to demonstrate a clear commitment to health and safety management as well as effective and proactive policies and procedures. Suppliers are expected to promote the guarantee, expansion and further development of safe working conditions. BBM will consider the occurrence of accidents together with reactive monitoring very seriously and requires full disclosure of statistics. Suppliers must provide BBM with their health and safety -indicators, -risk assessment and associated -improvement plan, if requested.

Use of Security Forces

Insofar as private or public security forces are commissioned or used for the protection of business projects within the framework of the suppliers' production and procurement processes, suppliers must ensure through sufficient instruction and control that the prohibition of torture and cruel, inhuman or degrading treatment is not disregarded through the use of the security forces, that the life and limb of people is not violated and that the freedom of association and the right to organize are not impaired.

Environment

Avoidance of Contamination

Suppliers must ensure that harmful soil changes, water and air pollution, noise emissions and excessive water consumption are avoided as far as possible throughout the supply chain. In this respect, they must ensure in particular that their production and procurement processes do not impair the natural basis for the preservation and production of food, do not impede people's access to safe drinking water and sanitary facilities, and do not endanger people's health.

Deprivation of Land, Forests and Waters and Forced Evictions

Suppliers must ensure that, as part of their production and procurement processes, there is no unlawful acquisition, construction or other use of land, forests and waters, the use of which secures people's livelihoods. In addition, suppliers must ensure that no unlawful evictions take place.

Use of Mercury

Suppliers must take measures to ensure that their production and procurement processes comply with the requirements of the Minamata Convention dated October 10, 2013, and that there are no violations of the prohibitions set out therein with regard to the manufacture of products containing mercury, the use of mercury and mercury compounds in manufacturing processes, and the treatment of mercury waste.

Persistent Organic Pollutants

Suppliers must ensure that their production and procurement processes comply with the requirements of the Stockholm Convention dated May 23, 2001, on Persistent Organic Pollutants and that there are no violations of the prohibitions set out therein with regard to the production and use of certain chemicals and with regard to the non- environmentally sound handling, collection, storage and disposal of waste consisting of these chemicals.

Hazardous Waste

Suppliers shall ensure that their production and procurement processes comply with the requirements of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal dated March 22, 1989, and that there are no violations of the prohibitions set forth therein, in particular regarding exports of hazardous wastes to a Party to the Convention which has prohibited the import of such hazardous wastes and other wastes, to an importing State which has not given its written consent to the particular import, to a non-Party to the Convention, to an importing State to the extent that such hazardous wastes or other wastes are not being managed in an environmentally sound manner in that State or elsewhere, or from States listed in Annex VII to the Convention to States not listed in Annex VII.

Conflict Materials

BBM expects its suppliers to promote the principles and practices of social responsibility along the entire value chain and to give procurement ethics an important role. Especially the origin, delivery and procurement of conflict materials, such as tin, tantalum, tungsten or gold contained in any item

delivered to BBM must be monitored in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict Affected and High-Risk Areas.

Business Integrity

Fair Competition

All suppliers must commit themselves to fair and undisturbed competition and comply with all applicable anti-trust regulations. They must omit anticompetitive agreements with competitors, suppliers, distributors, dealers and customers as well as anticompetitive practices.

No Corruption, Bribery and Money Laundering

Suppliers must comply with all applicable anti-corruption regulations. They must not practice or tolerate any form of corruption. Suppliers will not offer or accept bribes or other unlawful incentives to/from their business partners. Suppliers are expected not to offer to BBM employees gifts or any other kind of personal benefit resulting from the relationships with the suppliers. Suppliers must comply with all applicable anti-money laundering regulations.

Data Protection and Information Security

Suppliers must comply with all applicable data protection regulations and take precautions to ensure information security. In particular, suppliers must act appropriately to ensure data protection regarding personal data of BBM, BBM customers or other personal data handled based on the business relationship with BBM. Furthermore, suppliers must take appropriate measures to ensure the confidentiality, integrity, and availability of information in technical and non-technical systems.

Respect and Protection of Intellectual Property

Suppliers must respect and protect intellectual property rights of BBM and BBM customers. They will safeguard and make only appropriate use of confidential information.

Adherence to Foreign Trade Law Regulations

By use of appropriate measures, suppliers must take care, that transactions with third parties do not violate applicable law on economic embargoes or trade regulations, import and export controls or provisions concerning the international fight against terrorist financing.

Violations of this Code of Conduct

BBM reserves the right to react appropriately to violations of this Code of Conduct by suppliers. Measures to be taken by BBM, if required, include, but are not limited to, the performance of audits or due diligence checks, training and further education measures at suppliers, the temporary suspension as well as the termination of the business relationship with suppliers.

Sustainability expectations

In addition to the above requirements and principles, which suppliers must observe, BBM appeals to its suppliers to also meet the following sustainability expectations.

Social Responsibility

Suppliers should engage in positive social behavior to contribute to the welfare of their community as a whole.

Environmental Policy

Suppliers should implement measures contributing to the protection of the environment during the product life cycle; design, development, production, transport, operating and disposal or recycling. BBM expects its suppliers to strive to save valuable resources, consume less energy and generate less waste and emissions through sustainable use. For this reason, the products and services should continue to be extremely environmentally friendly in the future. In order to comply with international standards, the suppliers should work with local authorities and the relevant state institutions at local level closely. BBM encourages suppliers to be ISO 14001 certified or equivalent.

Natural Resources Preservation

Suppliers should be focused on reducing the use of raw materials and resources as well as to eliminate the waste produced by all its activities, whenever possible. Appropriate processes should be implemented.

CO_2 Emission and Water Consumption Reductions

Suppliers should promote the development of technologies limiting CO_2 emissions and water consumption as well as energy saving and recycling solutions and should implement logistic strategies that minimize overall environmental impacts.

Innovation and Product Life Cycle for Producing Suppliers

BBM focuses on providing the market with products that enhance better standards of environmental performance. Consequently, BBM encourages producing suppliers to commit to adopt a voluntary policy in the field of research in order to develop ecological products. BBM expects its producing suppliers not only to consider the environmental impacts of their products during their design phase, but in their production and procurement processes as well.