



CODE OF CONDUCT FOR BUSINESS PARTNERS



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Dear business partners,

As a globally active company, we are aware of our social role and responsibility towards our colleagues, customers and all other business partners. The success of our company depends largely on the trust of our customers, business partners and employees. We can achieve this trust if we conduct our business reliably and responsibly.

It is essential to us that we act in accordance with the applicable laws in everything we do. It is equally important that we behave ethically and responsibly at all times within the cbs Group.

To this end, we have adopted this Code of Conduct for Business Partners. We would like to encourage you to live by the principles set out here and to make your daily decisions on this basis. We expect every business partner to act in accordance with our Code of Conduct.

Thank you for the support!
Your management

What Matters to Us

This Code of Conduct for Business Partners applies to all supplying companies, service providers, and individuals acting on behalf of a company within the cbs Group (hereinafter referred to as “Partner”).

As a globally operating corporate group, the cbs Group is aware of its social role and responsibility toward employees, customers, suppliers, and all other business partners. Therefore, the cbs Group is committed to upholding the highest standards of ethical business conduct and expects the same from its Partners. A shared understanding of values forms the basis for collaboration between companies of the cbs Group and their Partners.

The cbs Group requires its Partners to comply with all relevant national and international laws, regulations, recognized standards, and agreements applicable to their business activities. The behavioral principles outlined below set minimum standards for Partners. Furthermore, Partners must pass on the principles defined in this Code of Conduct directly or in equivalent form to their immediate suppliers and ensure compliance with internationally recognized human rights. Along the deeper supply chain, i.e., with indirect suppliers, Partners should promote the dissemination of these principles and the protection of human rights within their sphere of influence.



We take responsibility

Principle of Social Responsibility

For us, compliance with human rights, fair working conditions, and respect are essential prerequisites for any business activity.

The cbs Group stands for social responsibility and decent working conditions—and expects the same from its Partners. Humanitarian and social minimum standards must be observed. Our Partners adhere to the United Nations International Bill of Human Rights, all standards and principles set by the International Labour Organization, and all provisions of the UN Global Compact.

Partners shall refrain from any involvement in human rights violations. In particular, they strictly reject all forms of forced labor, child labor, slavery, and human trafficking. Any form of violence and harassment in the workplace will not be tolerated.

Partners commit to complying with applicable national protective regulations—especially regarding working hours, rest periods, and night rest. The rights of young workers (employees under 18 years) are particularly worthy of protection: they may only perform tasks appropriate to their physical and mental development.

Compliance with statutory minimum wages is a matter of course for our Partners. Where no legal requirements exist, Partners ensure that employees receive remuneration sufficient to maintain an adequate standard of living.

Partners respect employees' rights to organize, join an organization of their choice, engage in collective bargaining, and strike. No one may be disadvantaged or discriminated against because of their involvement in such organizations.

The cbs Group explicitly supports freedom of association and the right to collective bargaining as essential components of a fair and sustainable employment relationship. Partners should actively promote an environment of trust and openness where employees can exercise their representation rights.

We expect our Partners to deliver goods and services as barrier-free as possible so that they can also be used by people with disabilities. Where relevant accessibility standards apply, such as WCAG 2.1 AA, EN 301 549, or BITV, their consideration is strongly recommended.





Principle of Environmental Responsibility

For a livable future, we rely on sustainable action and ecological thinking.

Together with our Partners, the cbs Group bears responsibility for protecting our environment. We expect Partners to develop and implement an environmental policy that ensures compliance with all applicable laws and regulations for environmental protection. Partners must identify and minimize negative environmental impacts of their actions and actively contribute to environmental and climate protection.

Environmental responsibility for the cbs Group means prudent and efficient use of resources. Partners should design, produce, and deliver their products and services in a way that minimizes or avoids the consumption of natural resources and the generation of waste, wastewater, emissions, and other negative environmental impacts.

This includes measures to improve energy efficiency, use renewable energy, and enhance air quality. Partners are encouraged to regularly monitor, assess, and, where possible, reduce energy consumption and emissions.

Equally important is the efficient and responsible use of water resources. Partners should regularly review water consumption

and implement measures to reduce usage and protect water quality wherever possible.

Responsible chemical management must be ensured. Partners must comply with applicable safety and environmental regulations when handling hazardous substances, consider substitution options, and ensure proper disposal.

The cbs Group also expects Partners to promote recycling and reuse processes and prioritize the use of recyclable materials to support a circular economy.

Partners shall not cause harmful soil changes, water pollution, or harmful noise emissions. Rights to land, forests, and waters must be respected. Partners shall not tolerate or participate in unlawful evictions or appropriations. Business activities should be continuously reviewed for their impact on local communities and managed responsibly.

Measuring these actions is of great importance. We require Partners to measure their greenhouse gas (GHG) emissions, report transparently, and develop and implement credible strategies to reduce these emissions. Regular sustainability reports are an important tool for us to make progress visible and assume responsibility together.

Principle of Digital Responsibility

For a responsible digital transformation, we rely on ethical and transparent use of digital technologies.

Digital competence is an essential part of modern work processes and a key requirement in collaboration with the cbs Group. Our Partners are obliged to use digital technologies responsibly and securely.

This includes proper handling of software, email communication, and social media, as well as the thoughtful and secure use of artificial intelligence (AI). The use of AI must be ethically acceptable and transparent. We expect data protection and data security to be guaranteed at all times and measures to prevent bias in algorithmic decision-making to be implemented. Responsibility for digital processes must not rest solely with automated systems. Human oversight and decision-making must always be ensured.

Partners are responsible for ensuring that digital tools are used not only efficiently but also in line with societal values and legal requirements. The cbs Group recommends regular employee training on IT security, data protection, and digital ethics to raise awareness of responsible behavior.

Principle of Financial Responsibility

For a trustworthy partnership, we rely on financial integrity and transparency.

The cbs Group expects its Partners to handle financial resources responsibly. Proper accounting and transparent, accurate financial reporting are fundamental requirements.

Tax obligations must be fulfilled completely, correctly, and on time—both domestically and in all countries where business activities take place. Partners ensure that all financial transactions are documented transparently and are free from unlawful or concealed payments.

No payments, assets, or financial instruments may be used for money laundering, terrorist financing, or sanction evasion.

We stand for transparent business practices. Financial decisions should be based on reliable information and comply with applicable legal and ethical standards. Partners should pursue responsible and sustainable financial practices that support long-term stability and fair economic relationships.

Our goal is to create an environment together with our Partners that is characterized by openness, fairness, and economic responsibility.





Principle of Integrity

Honest and transparent conduct is indispensable for us. We rely on integrity—in every decision, every interaction, and every partnership.

We expect our Partners to actively combat corruption and money laundering. Any form of bribery, granting of undue advantages, or unlawful influence must be strictly rejected. Gifts, invitations, or hospitality may only occur within the framework of legal provisions and socially customary practices and must never serve to influence decisions or gain business advantages.

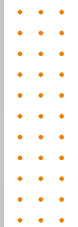
Donations and sponsorship activities must be transparent and traceable. They may not be used to circumvent legal requirements or influence public officials or decision-makers. Interactions with public authorities and their representatives must always be lawful and conducted with integrity.

Fairness and reliability are also essential in business dealings, and we expect the same from our Partners. Contracts must be honored, agreements transparently structured, and information treated confidentially.

Our Partners are obliged to exercise due diligence in payment flows and when selecting their own business partners to identify and avoid risks such as money laundering, corruption, or other compliance violations at an early stage.

The cbs Group recommends that Partners establish an internal compliance management system or equivalent control mechanisms. This includes appropriate policies, training, regular risk analyses, and clear reporting channels to effectively prevent or detect integrity violations.

Furthermore, Partners should foster a corporate culture in which ethical behavior, transparency, and accountability are actively practiced. Leadership has a special role model function in this regard.



Principle of Corporate Governance and Business Management

The cornerstones of our corporate governance include creating fair competition and avoiding conflicts of interest.

Our Partners are encouraged to identify potential conflicts of interest early and communicate them openly. Decisions should be made objectively and in the best interest of the company—never based on personal benefits, connections, or other dependencies.

Fair competition, market transparency, appropriate pricing, and respectful interaction with competitors are self-evident for us. We expect our Partners to comply with all applicable antitrust regulations and reject any form of anti-competitive behavior. This includes, in particular, price-fixing, market sharing, unlawful information exchange, or other practices that could restrict competition.

We rely on the PDCA cycle (Plan-Do-Check-Act) as the foundation for sustainable business development. Our Partners must regularly review their processes, identify improvement potential, and implement targeted measures. This ensures that business decisions are not only economically efficient but also responsible and compliant.

Principle of Intellectual Property

Ideas deserve protection and respect. We stand for responsible handling of intellectual property.

Our Partners commit to respecting and protecting intellectual property rights—whether patents, trademarks, copyrights, or trade secrets. Unauthorized use, disclosure, or appropriation of protected content will not be tolerated.

Partners must ensure that their products, services, and communication materials do not infringe third-party rights. Plagiarism—whether concerning products, services, or communication media—is incompatible with our principles and can undermine trust in a fair and cooperative partnership.

We expect our Partners to create original work and respect third-party rights at all times. Violations of intellectual property rights must be reported immediately and appropriately remedied.

Principle of Confidentiality and Data Protection

We rely on respectful and careful handling of confidential information—both internally and externally.

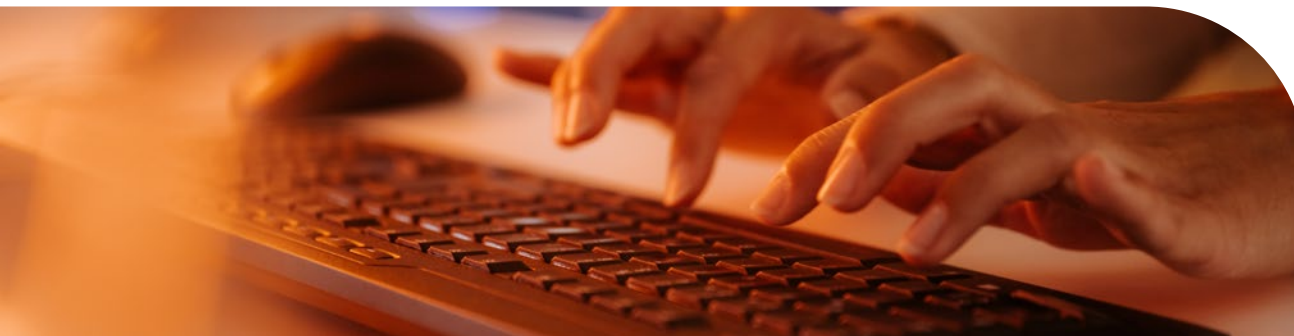
We expect our Partners to treat confidential information from other companies with the utmost care. This includes technical data, trade secrets, contract details, and all other non-public information. Disclosure or use of such data may only occur within the scope of contractually agreed purposes.

Transparency is important—but not at any cost. Partners must ensure that sensitive content is shared only where legally permissible and business necessary. Responsible handling of information is the foundation for a trusting and long-term collaboration.

This also includes the protection of company secrets and personal data. Partners are obliged to comply with all applicable legal provisions on data protection and information security.

This encompasses measures to protect against unauthorized or unlawful access, loss, alteration, or destruction of data. Partners must implement appropriate technical and organizational measures (TOMs) that meet the state of the art and are regularly reviewed.

Furthermore, we expect Partners to define clear responsibilities for data protection and information security, such as designated contact persons or data protection officers. In the event of data protection incidents, the cbs Group must be informed immediately.





We Respect

Principle of Diversity

We embrace diversity, actively promote it, and see it as enrichment.

We expect our Partners to actively promote equal opportunities and prevent discrimination of any kind—regardless of gender, origin, religion, age, sexual orientation, disability, or other personal characteristics. Respectful handling of cultural differences is self-evident for us and enriches collaboration.

An inclusive corporate culture does not arise by itself—it must be consciously shaped and lived. Our Partners should create a work environment where diversity and inclusion are valued and individual potential is fostered.

The protection and promotion of women's rights are important, particularly regarding fair remuneration, equal opportunities for professional development, and protection against discrimination.

Principle of Foreign Trade

We always conduct international business relationships in compliance with applicable law and with high responsibility.

Our Partners are obliged to comply with all applicable foreign trade regulations and export control requirements. This includes national and international rules on embargoes, sanctions, licensing obligations, and country-specific restrictions. This involves verifying business partners, end uses, and destinations to reliably prevent violations of export control law.

Safe and compliant foreign trade requires early identification of risks and appropriate measures. We expect our Partners to design their processes to reliably avoid violations of foreign trade regulations—and to cooperate transparently with the competent authorities when necessary.



We Protect

Principle of Company Assets

We handle entrusted company assets carefully and responsibly.

We expect proper use of company resources and protection against data loss, system misuse, and unauthorized access. Our Partners must ensure that technical resources are used exclusively for permissible and agreed purposes and that security requirements are consistently met.

Partners commit to protecting all tangible and intangible assets—such as equipment, devices, software licenses, or data—from misuse, theft, manipulation, and loss. This includes physical security measures as well as digital access restrictions.

Principle of Occupational Health and Safety

We always protect the health and safety of our employees.

Our Partners must ensure the safety and health of employees in the workplace and comply with the applicable laws of the work location. Occupational health and safety are integral parts of all operational processes.

Partners commit to systematically identifying and assessing hazards, implementing appropriate protective measures, and conducting regular training. Prevention and personal responsibility are key elements of a lived safety culture.

Work accidents, near misses, and health risks should be documented, analyzed, and used to continuously improve occupational safety measures.

Principle of Technical Safety & Plant Operation

Technical safety is a central component of responsible operations for us.

Our Partners are obliged to operate technical systems and machinery safely and protect employees' health at all times. Product and machine safety must be ensured through appropriate technical and organizational measures.

This includes careful planning of systems considering potential hazards, regular maintenance and proper servicing, and ensuring reliable processes that minimize risks to people and the environment.

Partners must ensure that emergency, fire, and evacuation plans are available, known, and regularly tested. Safety-relevant information must be communicated clearly, understandably, and be accessible at all times.

We expect Partners to implement processes for technical monitoring and auditing within their risk management to identify and eliminate potential hazards early.

All employees must be thoroughly trained in the safe handling of machines and technical equipment. Violations of improper operation and use must be consistently sanctioned. Furthermore, information on safe operation must always be available and communicated clearly.





Principle of Secure Whistleblowing

We promote an open communication and feedback culture where reports of misconduct are taken seriously and treated confidentially.

Our Partners are obliged to provide secure and accessible reporting channels for suspected cases or violations—both internally and to the cbs Group, where legally required. Whistleblowers must be able to report their observations anonymously and without fear of reprisals. We expect our Partners to establish a corporate culture where reporting misconduct is understood as a contribution to transparency and improvement—not as betrayal. No one may be disadvantaged, intimidated, or discriminated against for making a good-faith report.

All incoming reports must be treated confidentially and examined with due care. Partners ensure that the investigation process is documented and follow-up measures for correction or prevention are consistently implemented.

We expect our Partners to create an environment where reports are not suppressed but understood as a contribution to continuous improvement. Protecting whistleblowers and carefully reviewing incoming reports are indispensable elements of responsible collaboration.

To receive reports of possible violations of laws or our internal principles, the cbs Group has introduced a whistleblower system. Reports can also be submitted anonymously via this system. We are aware that it is not easy to raise a possible violation—especially among business partners. Nevertheless, our Partners are obliged to inform their employees about the possibility of using the reporting channels we have established.

All persons using our reporting channels can be assured that they will not suffer any disadvantages if they report a possible violation in good faith.

The cbs Group's whistleblower system can be accessed via the following link or using the following QR code

Whistle Report



Further information on procedures, responsibilities, and data protection provisions is provided there.

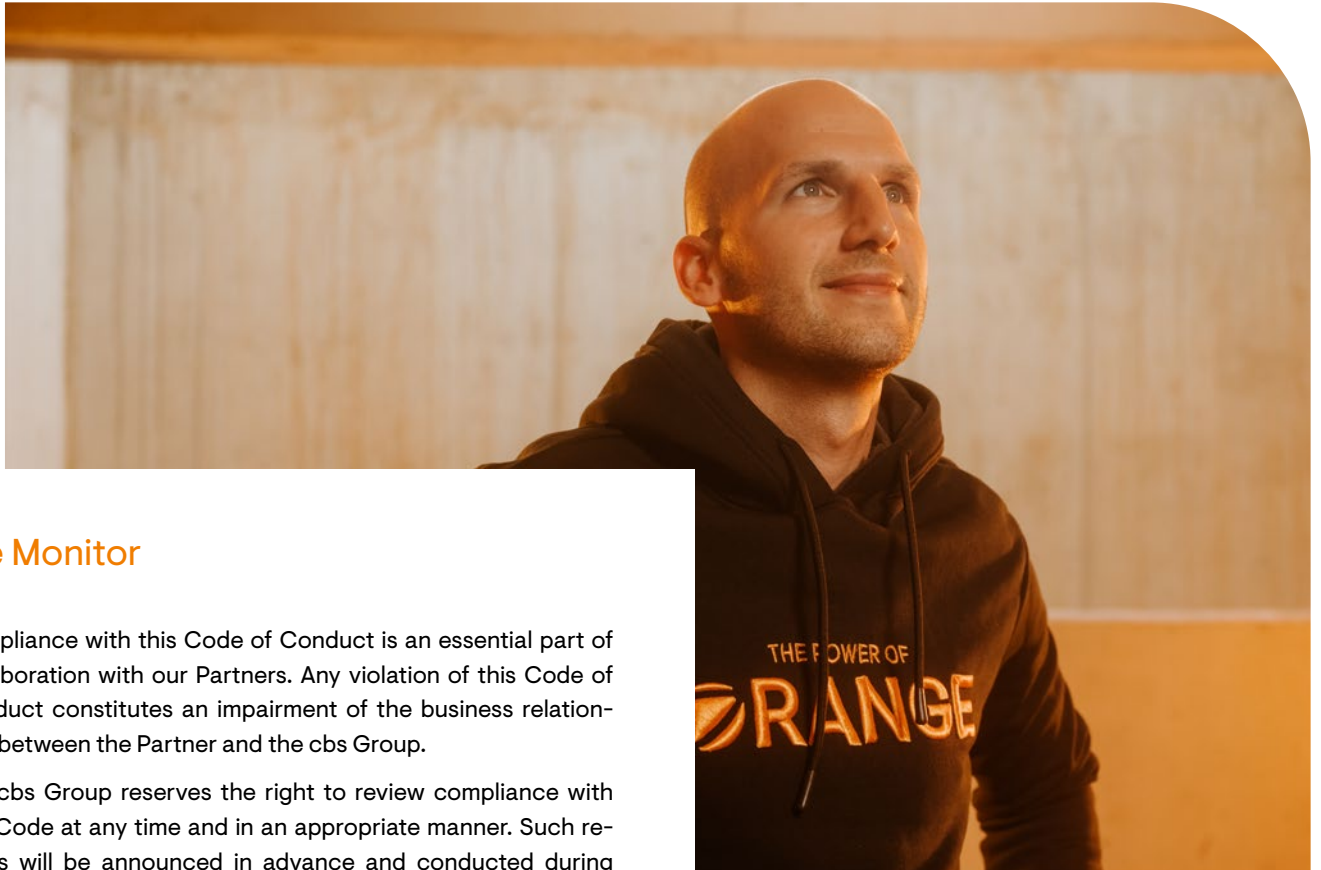
Our Contact Options

Our Code of Conduct for Business Partners cannot cover every conceivable situation. When in doubt: better ask once too often.

The cbs Group's Compliance Team is available to all Partners as a confidential point of contact—whether for questions about implementing the Code, interpreting individual provisions, or uncertainties in specific business situations.

You can reach us at compliance@cbs-consulting.de

We value open dialogue because compliance thrives on communication, trust, and transparency.



We Monitor

Compliance with this Code of Conduct is an essential part of collaboration with our Partners. Any violation of this Code of Conduct constitutes an impairment of the business relationship between the Partner and the cbs Group.

The cbs Group reserves the right to review compliance with this Code at any time and in an appropriate manner. Such reviews will be announced in advance and conducted during normal business hours. Partners commit to cooperating during these reviews and providing the necessary information.

Without prejudice to other rights, the cbs Group reserves the right to require comprehensive clarification of facts and the initiation of appropriate countermeasures in the event of identified or suspected violations of this Code of Conduct.

If the Partner demonstrably fails to implement appropriate improvement measures within a reasonable period or if there is a violation so serious that continuation of the business relationship is unreasonable for the cbs Group, the cbs Group reserves the right to terminate the relevant contractual relationship without notice or withdraw from the contract. This applies without prejudice to all other existing rights.