



Code of Conduct

for Partners

SEPTEMBER 2026



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Whistleblower System

www.megggle-group.com/en/whistleblower-guideline

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Preamble

The MEGGLE Group is committed to upholding the principles of human rights, labor laws and environmental protection, ensuring compliance with all relevant laws, regulations, and internationally recognized standards. This commitment is especially reflected in our procurement decisions, which are based on ethical standards, quality, service, price, delivery, best value, and other similar factors.

At MEGGLE we aim to source our products and services exclusively from suppliers who share our high standards and values in business ethics, working and social conditions, health and safety and environmental management. MEGGLE has codified these commitments in the MEGGLE Supply Chain Principles, which are published on its Website. Consequently, we do not tolerate any corrupt, inappropriate, or unethical behavior. MEGGLE expects its partners to adhere to the core principles set out in this document.

Core principles of this Partner Code of Conduct

This Partner Code of Conduct is based on internationally recognized standards, such as conventions and recommendations of the International Labor Organization's (ILO), which are themselves based on the Universal Declaration of Human Rights by the United Nations (UN) and the UN Convention on the Rights of the Child.

MEGGLE Group is dedicated to implementing all mandatory elements of these conventions in this Partner Code of Conduct and requires all our partners to uphold the same commitment. Certain behaviors that violate our understanding of fundamental human rights of workers or violate the integrity of our or your company will not be tolerated under any circumstances, such as:

- Child labor
- Forced Labor, Corporal punishments
- Slavery and human trafficking
- Bribery or anti-competitive behavior

1. Forced labor, slavery, human trafficking

MEGGLE Group strongly opposes the exploitation of workers and does not tolerate or support forced labor, debt bondage, slavery, human trafficking, or labor practices that involve harsh or inhumane treatment of workers. As a consequence we do not accept any products or services from suppliers that engage in any illegal form of labor exploitation.

Our partners are prohibited from requiring workers to pay deposits or confiscating their original passports or identification documents as a condition of employment. All employees are free to leave their employer after a reasonable period of notice in accordance with national law.

Additionally, partners must comply with all applicable laws and regulations related to labor and immigration. Partners employing foreign or migrant workers must ensure that these workers have valid work permits and are of legal working age and comply with the section on child labor.

Partners should ensure that all migrant workers receive a signed employment contract, with the terms and conditions provided in a language they understand. If employees are required to travel from one country to another, the contract must be signed before they leave their home country. When workers are employed through an agency, partners must ensure that these agencies comply with all relevant labor laws and regulations and adhere to the same standards.

2. Discrimination, harassment and retaliation

MEGGLE Group is against any form of discrimination. There shall be no discrimination or harassment based on race, religion, age, disability, gender, marital status, sexual orientation, trade union membership, ethnic/national origin, military status,

or political affiliation. Partners may not retaliate against workers who initiate procedures against such harassment or otherwise oppose unlawful employment practices.



3. Freedom of association and the right to collective bargaining

In general workers are free to join a trade union of their choice and engage in collective bargaining in accordance with their own interests and national laws. Partners shall comply with all relevant laws and regulations regarding workers' rights to freedom of association and collective bargaining.

In countries where these rights are legally restricted, partners should facilitate and not obstruct the development of alternative means for independent and free associations and negotiations.

Elected workers' representatives are given access to the workplace to perform their duties and shall not be subjected to harassment or discrimination.

4. Conditions of employment, remuneration and benefits

All terms and conditions of employment must be consistent with fair and honest business practices and the welfare of the individual must be adequately considered. We support and expect from our partners fair and appropriate remuneration for employees. Employees' salaries, wages and benefits have to

meet statutory minimum wage criteria or local norms for the industry. Employees have to be provided with understandable information about their wages and any deductions for each pay period. Wage deductions may only be made, if they comply with all applicable legal provisions.

5. Working hours

Working hours have to comply with national legal requirements or local standards for the industry. We expect all workers to be granted at least one day off in a seven-day period, or at least

two days off in a fourteen day period. Overtime must be communicated in advance, comply with applicable national law and be remunerated accordingly.

6. Child labor

MEGGLE Group is strictly against any exploitation of children. Partners shall not employ workers who do not meet the minimum working age as set out in applicable laws and regulations or the age of 15, depending on which is the stricter. Where the employment of minors is permitted by law, partners have to comply with all applicable laws and regulations for such employment.

We expect partners to clearly document and communicate their policies regarding minor children, even if no children are employed. This includes ensuring that minors are supported to attend school until they reach the age of 15, the national minimum working age, or the age of compulsory schooling, whichever is highest.

Persons under the age of 18 shall not be expected to work at night. They should not engage in activities that are potentially dangerous or harmful to their health and development. This includes long working hours, working with dangerous machinery, or manual handling of heavy loads. Additionally, they should not work in unhealthy environments where they may be exposed to hazardous substances, agents, processes, or physical or psychological abuse.

7. Health and safety at work

Our partners have to ensure that all manufacturing processes prioritize the health and safety of their employees. They have to comply with all relevant laws and regulations concerning

workplace health and safety. At a minimum, partners must provide a safe and hygienic environment.

8. Bribery and anti-corruption

We strive to maintain high ethical standards and require our employees and business partners to comply with all applicable anti-bribery and anti-corruption laws as well as other regulations prohibiting bribery and corruption applicable within the scope of their business activities and in accordance with their contractual obligations. Our Anti-Bribery and Anti-Corruption Policy emphasizes a zero-tolerance approach to bribery and corruption in all global business activities. Bribery and corrup-

tion are strictly prohibited in our supply chain. This includes any attempts to unduly influence our employees, agents, government officials, healthcare professionals, or any private parties to obtain or retain business or gain an unfair advantage. Team members working with partners have to ensure adherence to our Anti-Bribery and Anti-Corruption Policy and we expect the same commitment from our partners.

9. Fair competition

MEGGLE Group is committed to maintain fair competition and expects our partners to adhere to all applicable antitrust and competition laws. Our partners must not engage in any form

of anti-competitive behavior, such as price-fixing, market allocation or abuse of market power. We expect our partners to compete fairly and ethically in all their business dealings.

10. Management systems, monitoring and documentation

Partners must have an effective management system that accurately reflects compliance with the standards set out in this Partner Code of Conduct. They must thoroughly document and maintain their management systems.

Where there are reasonable indications of non-compliance, partners shall make relevant documentation available to MEGGLE or its authorized representatives upon request and cooperate in any investigation.

11. Sustainable development and environmental protection

The MEGGLE Group takes responsibility for the environmental, social and economic impacts of its business activities. We expect our partners to take into account the requirements set out in this Code of Conduct and to consider sustainability aspects in their own business operations and, where appropriate, throughout their supply chain.

Our partners comply with all relevant environmental laws and regulations and use natural resources responsibly. They seek to avoid or reduce environmental impacts, waste and emissions.

MEGGLE works together with its partners to identify sustainability risks and opportunities for improvement in the supply chain and to implement appropriate measures.

12. Monitoring and verification

MEGGLE Group has implemented all feasible and practical measures to ensure that our supply chain consistently meets all legal standards. For verification purposes partners might be

asked for additional information to support and fulfill our own legal documentation requirements.

13. German supply chain due diligence act

MEGGLE has committed to adhere to the German Supply Chain Due Diligence Act. Our procurement principles and values are stated in the *MEGGLE Supply Chain Principles*.

They can be found on our Website
<https://www.megggle-group.com/compliance>.

Zero tolerance violations

MEGGLE Group enforces a zero-tolerance policy for any serious violations of the core principles of our Partner Code of Conduct. In the event of a violation, we will assess the circumstances and may terminate the business relationship with the specific location where the violation occurred. Depending on the severity and circumstances of the violation, we may also suspend or terminate the business relationship with our partner across all of its locations. The future of MEGGLE's relationship with the partner depends on the outcome of our investigation.

Within the framework of this understanding, it is recognized that remedy cannot always be achieved immediately. In these circumstances we expect our partners to take practical steps and measures to ensure that minor issues are remediated through sustainable changes that are guided and verified through corrective action plans.

MEGGLE Group will only engage with partners who are open and transparent about the evaluation process and who strive to comply with this Partner Code of Conduct.