

EXPERTS FOR GROWTH



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# CODE OF CONDUCT

## COMPO EXPERT GROUP



WHAT WE  
STAND FOR.  
HOW WE ACT.

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# INTRODUCTION

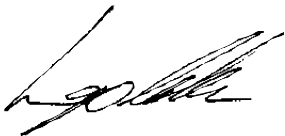
## LET'S BE A TEAM THAT WORKS TOGETHER. WITH SHARED VALUES AND AGREEMENTS.

"Code of Conduct" may sound like a set of strict rules – and in part, it is. Because at COMPO EXPERT, our Code of Conduct serves as a clear and practical guide for you and for everyone in our teams. It defines how we work together both internally and externally, and it outlines the ethical, moral, and legal standards that shape our daily business and actions.

As a member of our team, you're part of our shared values. Together with you, we're committed to upholding our legacy of ethics, honesty, and doing the right thing – with the goal of earning and upholding trust among our customers, partners, and the broader society through integrity and authenticity.

Our Code of Conduct is a core part of our compliance system – and it matters, both for us as a company and for each individual. It ensures that we all align with public laws and internal policies, helping us reduce risks and protect the company and our jobs. When compliance is taken seriously, we safeguard what we've built and what we want to keep growing.

Let's bring this Code of Conduct to life within our teams, and with our partners around the world!



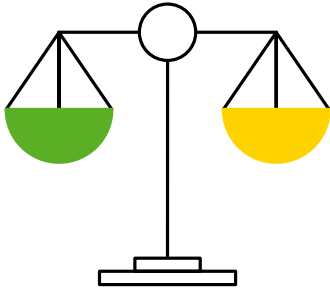
Dr. Ingo Müller  
(CEO)



Andreas Rollheiser  
(CFO)

**"THIS CODE OF CONDUCT IS HERE TO GUIDE YOU IN YOUR DAY-TO-DAY DECISIONS – CLEAR, PRACTICAL, AND READY TO USE. IF YOU SPOT SOMETHING THAT DOESN'T ALIGN WITH IT, SPEAK UP AND LET US KNOW. YOU'LL FIND ALL THE DETAILS ON HOW TO REPORT IT ON THE LAST PAGE."**

## WE DO FAIR BUSINESS NO CORRUPTION



***We build trust by acting with fairness and integrity and we neither offer nor accept financial contributions or other benefits that could inappropriately influence business or official decisions.***

Corruption is found across industries and borders and it causes serious damage, both financially and to trust. It breaks down fair competition and weakens the common good. That's why we take a clear stand: Together we're committed to **FAIR BUSINESS** and against corruption. We're asking you to be part of this and at the same time we've got your back when it comes to upholding this principle.

### **HOW IS THIS APPLIED IN YOUR DAILY WORK?**

We don't offer or accept anything that could unfairly influence a business or official decision. That includes money, gifts, favors, nepotism, corrupt lobbying, personal advantages, or insider information – none of it has a place in our daily business and operations.

### **HOW WE SUPPORT YOU**

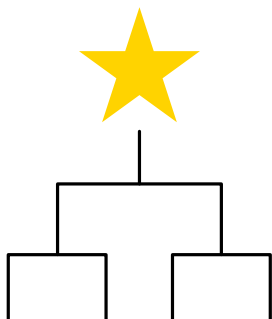
It is not always easy to decide which financial contributions or invitations are in line with conventional, fair business dealings and at what precise point they start to become dishonest and turn into corrupt activities. In the event that these concerns arise, please get in touch with your **CONTACT PERSON** to clear things up.

#### **IMPORTANT:**

Corruption isn't just ethically wrong, it's illegal. Offenses are tracked across borders and can bring serious consequences – including jail time, fines, lost contracts, and serious damage to our reputation.



## WE MAINTAIN FREE COMPETITION NO CARTELS



***We take shared responsibility for ensuring fair competition, we comply with antitrust and competition laws and avoid any practices such as price fixing, market allocation, or the exchange of sensitive information.***

**FREE COMPETITION** is a cornerstone of our market system and an essential part of our society. Wherever cartels or trusts are at play, it is at risk and that ultimately harms all of us. So we support you to stay vigilant, act with integrity, and support transparency in everything you do. Because fair business is how we protect our company, uphold our values, and secure our future.

### **HOW IS THIS APPLIED IN YOUR DAILY WORK?**

Together we do not seek competitive advantage through unfair or illegal agreements with competitors, customers, or suppliers. This includes price fixing, market sharing, bid rigging, or any abuse of a dominant market position. Such practices are not only illegal, they undermine the principles we stand for.

Our commitment is clear: We operate within the law, with professionalism and responsibility. Higher margins or higher sales never justify a violation of antitrust law.

### **HOW WE SUPPORT YOU**

We ask that you avoid discussing sensitive topics such as customers, pricing, terms, or delivery volumes when in the presence of competitors. If you are invited or even suspect that you are being invited to take part in any anticompetitive discussions or activities, we are here to support you in responding clearly and firmly and we'll provide the information and support you need. Please make sure to inform your manager and consult him or her if you have any doubts.

## ENVIRONMENTAL PROTECTION TOGETHER FOR RESPONSIBILITY



***Together, we protect individuals, society, and the environment by embedding safety, mindful and considerate resource use, and a consistent focus on sustainability as essential elements of our business operations.***

Sustainability, **ENVIRONMENTAL PROTECTION**, and the responsible use of resources are core pillars of our business strategy. They shape the way we operate, how we drive innovation, and they define how we take responsibility for future generations. As a global provider of fertilizers and biostimulants, our mission is clear: To help increase productivity, support agronomists in working successfully, and at the same time actively reduce our environmental footprint. This balanced approach is essential for long-term success for our customers, for the environment, and for all of us.

### **HOW IS THIS APPLIED IN YOUR DAILY WORK?**

We integrate safety and environmental considerations into a comprehensive plan. It spans all our business units, from purchasing to marketing and sales. Our locations in Krefeld and Vall d'Uixó are governed by the Seveso III Directive. Our integrated management system and safety protocols are robust and our products are manufactured within authorized frameworks, our employees receive necessary training.

### **HOW WE SUPPORT THIS:**

- » Together we protect people, plants, and equipment, including plant safety, occupational safety, and fire protection.
- » We comply with environmental laws and regulations, using air, water, and soil within authorized limits.
- » Unauthorized activities or exceeding these limits are unacceptable and will result in internal investigations and penalties. This we always take into account.
- » In case of violations, we offer you a dedicated management system to ensure immediate and appropriate action is taken.
- » This allows us to respond quickly, minimize potential damage, and uphold our commitment to compliance and responsibility at every level of the organization.
- » We work proactively with environmental authorities to ensure compliance.
- » We count on your contribution – and please also share your ideas with us!

## OCCUPATIONAL SAFETY

LET'S WORK HAND IN HAND!



***We deeply care about the well-being of everyone in our work environment and improve occupational safety, reduce risks, and ensure compliance with laws and industry standards.***

As a manufacturing company in the chemical industry focused on fertilizers and biostimulants, we provide more than just safe solutions for our users – we are equally committed to **OCCUPATIONAL SAFETY**. This means ensuring the health and safety of all employees and visitors, systematically reducing the risk of accidents, thoroughly investigating incidents and near misses, conducting all legally required occupational health checks, and continuously improving our safety measures.

### **HOW IS THIS APPLIED IN YOUR DAILY WORK?**

To ensure occupational safety, we rely on a solid set of measures: regular safety instructions and training sessions, the use of personal protective equipment, clearly marked safety signage and escape routes, especially at our production sites.

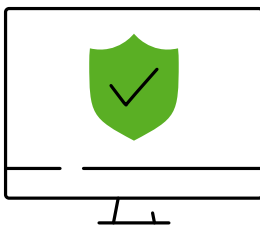
We focus on the safety of machines and equipment, conduct risk assessments and hazard analyses, implement accident prevention measures, and maintain effective emergency plans.

### **HOW WE SUPPORT YOU**

We implement targeted safety measures and provide you with training to ensure you're well-prepared. We strictly follow all relevant standards and regulations to protect you and your colleagues. Our occupational safety committee and dedicated experts play a key role in this, and our company doctors are available for individual consultation.

Occupational safety is a shared responsibility – it thrives when everyone contributes. That's why we encourage you to actively help by recognizing unsafe behavior, reporting new risks, and suggesting improvements.

## TOGETHER WE ENSURE IT- AND CYBER SECURITY



***We are committed to protecting our data, systems, processes, employees, and partners by taking careful measures that ensure secure data processing and prevent unauthorized access to our networks.***

In today's world, data is the new gold and as an internationally operating cooperation we fully recognize the responsibility that comes with **IT- AND CYBER SECURITY**. This applies especially toward our employees, customers, partners, and others. We place the highest importance on processing data in a lawful and secure manner. We are committed to safeguarding our systems against unauthorized access, minimizing vulnerabilities, and leaving as little room as possible for cyber attacks. For us protecting data is not just a technical issue – it is also a matter of trust and accountability.

### **HOW IS THIS APPLIED IN YOUR DAILY WORK?**

Our IT security covers all necessary measures to ensure that data processing runs smoothly, reliably, and without errors. We apply maximum diligence when it comes to data archiving, using structured backup and recovery procedures to protect

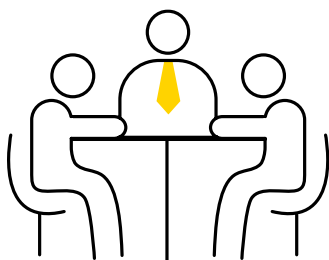
critical information. We also implement comprehensive cyber security strategies to safeguard our systems against threats such as viruses, Trojan horses, and unauthorized access. In addition, we take the physical security of our servers and hardware seriously.

### **HOW WE SUPPORT YOU**

We regularly offer targeted cyber- and IT-safety instructions and training sessions. This helps you keep your passwords secure, protect your hardware, and stay alert to potential threats. We also raise your awareness about social engineering tactics and other methods used to gain unauthorized access to your system – such as suspicious e-mails or attachments. If you ever have concerns or something doesn't feel right, our IT department is always there to support you.



## LET'S FOSTER TRUST AND RESPONSIBILITY



***We trust one another, work together across all levels, and each of us takes full responsibility in our role with competence, care, clear communication, and appropriate oversight.***

Together, we share the **RESPONSIBILITY** to lead and manage our company successfully. In this each of us contributes an essential part – no matter which department we work in or what our position in the hierarchy is. We always act in accordance with laws, regulations, and the agreements with our financing partners. And by aligning our efforts and supporting one another, we ensure that sound decisions are made and effectively implemented. To support this, we have established effective measures and a collaborative philosophy that guides how we work together.

### TOOLS AND MEASURES TO COLLABORATE WITH DILIGENCE:

- » Delegation of responsibility: We delegate decisions to our competent employees at different levels within a specified framework, as defined in our signature guidelines.
- » Communication: To bring our decentralized decision-making to life, we place a clear focus on effective and direct communication. This ensures that objectives and paths are aligned. Regular meetings support us in discussing changing conditions and adapting accordingly.
- » Trust and oversight: Our cooperation is built on trust. To maintain and strengthen it, we regularly review our processes and ways of working together. Oversight is an integral part of a continuous feedback loop, ensuring that individual errors do not jeopardize the company's success.
- » Shared responsibility, clear accountability: The Management Board assumes overall responsibility, while each employee is responsible for their own area through competence, care, communication, and oversight. Trust underpins cooperation at all levels.



## SOCIAL INTERACTION: WE SUPPORT DIVERSITY AND SHARED POSITIVE VALUES



***Together, we strengthen collaboration and foster an inclusive work environment and we do not tolerate discrimination based on sex, race, ethnic origin, belief, disability, sexual orientation, age, or similar characteristics.***

At COMPO EXPERT, we operate across continents, countries, cultures, and religious spheres of influence. This makes us an open community, one that thrives in a multicultural environment. We firmly believe in **DIVERSITY**, as it enriches our cooperation within COMPO EXPERT and together with our partners and customers in many ways. Diversity is a central value that shapes our thinking and actions every day.

### **HOW IS THIS APPLIED IN YOUR DAILY WORK?**

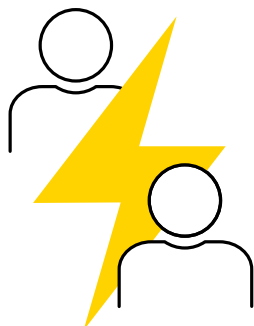
- » We do not tolerate discrimination based on sex, race, ethnic origin, belief, religion, disability, sexual orientation, or age.
- » Each of us respects the personal political beliefs of all other employees, provided they do not exclude, discriminate against, or marginalize others.

- » Discriminatory acts and behavior will be met with appropriate disciplinary measures.
- » We strongly expect that everyone in our teams shows respect in all interactions with employees and business partners.
- » Sexual harassment in any form is strictly prohibited and will be sanctioned under employment law.

### **IMPORTANT:**

If you experience discrimination – whether by colleagues, customers, or partners – we encourage you to speak up. You can address the matter directly with your supervisor or trusted colleagues. Additionally, you are welcome to contact the designated points of contact listed in this Code of Conduct or use our anonymous reporting channel. Further details can be found on the last page.

## WE EXERCISE GREATEST DILIGENCE TO AVOID CONFLICTS OF INTEREST



***We act with integrity and maintain the trust others place in us by carefully avoiding conflicts of interest whether through personal relationships, financial ties, or access to confidential information.***

Integrity, trustworthiness, fairness, transparency, and partnership are the values that guide our daily actions. Living up to these means for us that we actively prevent conflicts of interest before they even arise. **CONFLICTS OF INTEREST** can occur in various situations, including relationships with relatives and acquaintances, financial interests, or insider trading. If agreements are made here, it can be illegal – but in any case, it is unethical and incompatible with our values. To protect our company and everyone who is part of it, we expect everyone in our teams to remain vigilant, act with integrity, and put the long-term success of our company first.

### **TO PREVENT CONFLICTS OF INTEREST, YOU CAN:**

- » **Avoid:** Actively stay clear of situations that could lead to conflicts of interest.
- » **Report:** Promptly report any potential conflicts to the appropriate authorities within our company.
- » **Relatives and acquaintances:** Disclose any relationships with relatives or acquaintances that could influence our business decisions.
- » **Income:** Ensure that personal financial interests do not interfere with our professional responsibilities.
- » **Insider trading:** Refrain from using non-public information for personal gain or sharing it with others who might use it for trading purposes.

Let's uphold the trust and integrity essential to our company's success by adhering to these guidelines together!

## THANK YOU FOR KEEPING UP OUR INTEGRITY AND TEAM SPIRIT!

Our aim is to operate in accordance with laws and regulations. Furthermore, compliance violations represent a major risk to us all. Fines and compensation claims can pose a serious threat to our business and to each and to each of our jobs.

### YOUR PARTICIPATION MATTERS

If you become aware of a violation or misbehavior concerning our Code of Conduct, you may find yourself in a difficult situation. You want to protect us all from legal violations on the one hand – but you do not want to be accused of being an informer on the other. In this context, we kindly remind you not to forget that this could impact the very survival of your company! Rest assured that the Management Board of the COMPO EXPERT Group will provide you with long-term support and protection.

## HOW TO REPORT VIOLATIONS

Any violations can be reported to your line manager or to an external compliance officer. For this purpose, we have set up a whistleblower system at an external reporting office. You can reach this via **e-mail: [compliance@compo-expert.com](mailto:compliance@compo-expert.com)** or anonymously via the webpage **[compliance.compo-expert.com](https://compliance.compo-expert.com)**

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