29.08.2025

Compliance Guidelines of NERAK GmbH Fördertechnik:

Preamble

NERAK GmbH Fördertechnik is committed to responsible, lawful, and ethical conduct. These Compliance Guidelines complement our Code of Conduct and provide concrete measures for implementing the principles set out therein. They are binding for all employees, managers, and governing bodies.

1. Scope of Application

These guidelines apply to:

- All employees, trainees, interns, and managers of NERAK GmbH Fördertechnik
- All company locations, subsidiaries, and branches
- External partners acting for or on behalf of NERAK GmbH Fördertechnik

2. Objectives of the Compliance Management System

- Ensure adherence to laws, regulations, and internal policies
- Prevent corruption, fraud, money laundering, and antitrust violations
- Promote a culture of integrity and transparency
- Protect the company from legal, financial, and reputational risks

3. Fundamental Principles

- **Legality:** Strict compliance with all legal requirements
- **Integrity:** No compromise on ethical standards
- **Transparency:** Disclosure of conflicts of interest and risks
- **Responsibility:** Every employee is responsible for compliance

4. Key Compliance Areas

4.1 Anti-Corruption and Bribery

- Prohibition of any form of bribery or acceptance of advantages
- Acceptance or granting of gifts require prior approval by the HR Director
- Sponsorships and donations require prior approval by the CEO

4.2 Conflicts of Interest

- Disclosure of private business relationships that may lead to conflicts
- Secondary employment requires prior approval

4.3 Antitrust and Fair Competition

- No price-fixing, market allocation, or anti-competitive practices
- Participation in industry meetings only with prior compliance review

4.4 Data Protection and Information Security

- Compliance with GDPR and internal data protection policies
- Confidential information must not be disclosed without authorization
- Use of IT systems only in accordance with security policies

4.5 Export Control and Sanctions

- Screening of all exports against embargoes, sanctions lists, and dual-use regulations
- Export to sensitive countries requires authorization

4.6 Occupational Safety and Environmental Protection

- Compliance with occupational health and safety regulations (German law)
- Implementation of environmental standards
- Reporting of safety risks via defined channels

5. Reporting Obligations and Whistleblowing

- All employees must report any violations immediately.
- Reports can be submitted confidentially and anonymously via the link provided on Nerak's website under "Whistleblower Reporting Office".
- Whistleblowers are protected from retaliation.

6. Consequences of Non-Compliance

- Disciplinary measures (from warning to termination)
- Civil and criminal consequences
- Claims for damages in case of intentional or grossly negligent violations

7. Documentation and Monitoring

- All relevant processes are documented (e.g., approvals, audits, risk assessments)
- Annual **Compliance Report** from HR director to CEO
- Continuous improvement through the Compliance Management System