

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page 1 from 20

## Table of contents

Preamble

Expectations of executives/supervisors/managers

Guideline

Scope of the CoC

Business conduct

Areas of responsibility

Violations of the CoC

Compliance with laws and regulations

Conflicts of interest

External activities, sideline activities and external mandates

Contacts with customers and suppliers

Gifts, invitations and favors

Personal investments

Remuneration

Equal opportunities in the workplace

Health, safety & environmental protection

Political support

Donations to charitable organizations

Financial resources and assets of the CustomCells Group

Procedure for granting powers of attorney

CustomCells Group files

Dealing with external persons and organizations

Data protection and confidentiality obligations

technology

Social media

Intellectual property

Antitrust and competition laws

Anti-bribery and anti-corruption laws

Contract management

Banned parties, embargoed countries & ban

Conflict commodities

Channels for reporting grievances

Support

Glossary

### PREAMBLE

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page2 from 20

Our lives consist of countless decisions, many of which we make in a fraction of a moment - day after day.

However, some decisions are more important than others. The decisions we make in the course of our work for the CustomCells Group have an impact on the entire company, on employees and on ourselves.

In short, our decisions demand integrity, i.e. incorruptibility and integrity

CustomCells has a Code of Ethics and Business Conduct to help employees make the best decisions in the workplace. This Code applies to ALL employees at all locations worldwide, including the holding company and joint ventures.

CustomCells expects all employees to read and understand the Code of Ethics and Business Conduct and to act ethically and honestly at all times. Making the right decisions and complying with the laws and regulations to which the CustomCells Group is subject is essential to the company's success - now and in the future.

## EXPECTATIONS OF EXECUTIVES/SUPERVISORS/MANAGERS

These principles apply to all employees, but represent a special obligation for the managers of the CustomCells Group to set the highest ethical standards for themselves and to exemplify these to their teams.

CustomCell's managers are also expected to be diligent in ensuring compliance with the Code and to raise concerns about compliance in a timely manner. In addition, they must create an environment in which employees are not afraid to demand compliance with laws, policies and rights and to report violations.

Employees in senior positions must also lead by example to enforce and uphold the company-wide standards of conduct set out in this Code.

At CustomCells, we want dialog on ethical issues to become a natural part of our daily work.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

# CustomCells

Version 1

ETHICS AND BUSINESS CODE (Code of Conduct)

January 2025  
Page 3 from 20

## DIRECTIVE

- I. This policy serves as a *Code of Conduct* → *CoC*) for various topics and situations that employees\* encounter in the course of their work on important matters for CustomCells and its operating subsidiaries ("CustomCells Group").
- II. All employees\* of the CustomCells Group must comply with the requirements of this CoC as part of their work for the CustomCells Group.
- III. The head of each division within the CustomCells Group is primarily responsible for ensuring that all employees and deputies are aware of and comply with this CoC and must corrective action in the event of violations by employees.
- IV. The CoC is supported by Group and local policies and procedures. All employees should be aware of these where they are relevant to their activities and comply with them accordingly. Copies of these documents can be found in Cellpoint or can be requested from the local HR department, which has reference copies

## SCOPE OF APPLICATION OF THE COC

The CoC applies to all employees, supervisors, executives within the meaning of Section 5 (3) and (4) BetrVG, managing directors and authorized representatives of companies owned by CustomCells. The CoC also applies to all persons who are engaged or paid to represent a person or organization of the CustomCells Group, including contractors, consultants and agents (collectively "Representatives").

The CoC contains a summarized statement of the CustomCells Group's position and expectations with regard to good corporate governance

## BUSINESS CONDUCT

This CoC sets out the general business principles that should form the basis of all affairs of the operating companies of the CustomCells Group. They apply equally to corporate decision-making processes and to the conduct of individuals in the course of their business activities for the CustomCells Group.

It is our responsibility to uphold ethical and social standards in all business activities through conduct that is always characterized by honesty and conscientiousness. A single violation, whether committed willfully, out of overzealousness or short-term expediency, can have

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page4 from 20

serious consequences for the CustomCells Group as a whole. Neglecting these values can have serious consequences for the CustomCells Group and its stakeholders.

We have a duty to take responsibility for our actions in the course of our business activities and must comply with all professional, legal and ethical standards and obligations in the economic, environmental and personnel areas.

CustomCells is strictly to high standards and compliance with legislation and business ethics and expects the same from all employees. Such a commitment must be deeply embedded throughout the organization because every employee is an ambassador for the company. There can be no compromise.

Our compliance system, which has been continuously improved and developed, supports our values and commitment. Nevertheless, compliance will always remain a challenge and we must continuously develop our compliance culture based on our values.

We therefore expect our employees at all levels to take personal responsibility for compliance with all of them:

- | Laws
- | Basic international standards and
- | Company policies and procedures

The CUSTOMCELLS Code of Ethics summarizes important laws and company policies that govern the conduct of all CUSTOMCELLS employees in their dealings with business partners, other companies and employees, as well as colleagues. It serves as a guideline for our employees to make the right decisions, but it will not cover every situation. In addition, specific laws and regulations may apply in individual areas of activity and/or locations.

Compliance with regulations is an essential part of daily work. Employees must foster and develop a culture where managers act as role models to promote business ethics and compliance with legal regulations and codes of conduct.

CUSTOMCELLS endeavors to provide all information and support necessary for employees to fulfill their obligations. If in doubt, ask the Human Resources and/or Legal Department. You can also use our whistleblower system (hotline). You can find the relevant information in the Cellpoint or on the notice boards in our business units.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page 5 from 20

## AREAS OF RESPONSIBILITY

Our five areas of responsibility are:

- a. **Towards employees:** The CustomCells Group is committed to complying with all statutory provisions and other legally relevant rules, regulations and procedural requirements. Our goals are in particular

Safe and good working conditions for all employees as well as competitive service conditions, promotion of development and optimal use of talent as well as equal opportunities in the workplace, active involvement of employees in the planning and orientation phase of their work. After all, the company's success depends on the comprehensive contribution of its employees.

Promoting a business climate in which employees can confidently raise problems with the people responsible.

Furthermore, non-discriminatory work in our group of companies is important to us. The CustomCells Group is expressly committed to the objectives of non-discriminatory working within the meaning of the General Equal Treatment Act (AGG).

As a company, we also promote behaviors that aim to treat each other in an appreciative manner.

- b. **Towards customers:** Development and provision of attractively priced and high-quality products and services based on the necessary technological and economic expertise. Proactively securing the future, acquiring new customers and customer loyalty form the basis for the success of the CustomCells Group's operating companies. We want to be a reliable and service-oriented partner who treats our customers as equals.
- c. **Towards suppliers:** Sourcing products and services with the best value for money for the CustomCells Group in terms of price, quality and suitability. Considering the requirements of tenders for specific services and purchases; comparative bid evaluation, paying our suppliers in accordance with agreed terms and conditions, not accepting bribes or accepting corrupt acts or influencing our decisions through such behavior.

It is also important to us that suppliers adhere to social, safety and environmental standards. In particular, this means accepting and complying with the core labor standards of the International Labor Organization (ILO).

- d. **vis-à-vis shareholders:** protection of the shareholders' investment and generation of an acceptable return.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

# CustomCells

Version 1

ETHICS AND BUSINESS CODE (Code of Conduct)

January 2025  
Page 6 from 20

- e. **Towards the Company:** To conduct business as responsible corporate members of the Company in compliance with all applicable laws and regulations in the countries in which we operate and in accordance with safety and environmental protection standards, governmental requirements, social aspirations and the interests of the local community.

These areas of responsibility are inextricably linked.

## VIOLATIONS AGAINST THE CoC

Violations of the CoC are a serious incident by the CustomCells Group. At the same time, suspected or alleged violations that are already under investigation must be treated with the utmost confidentiality.

In the event of a (suspected) personal breach of the CoC, either the local HR department or the direct line manager responsible or the next higher manager must be notified or one of the CustomCells Group's channels for reporting grievances must be used. If an employee reports their own CoC violation, this will be taken into account positively when deciding on the corresponding disciplinary measures.

If there is a suspicion that another CustomCells Group employee has violated the CoC, this must be reported immediately and confidentially to the respective supervisor, line manager or the responsible HR department on site or one of the available channels for reporting grievances listed in the "CustomCells Group Whistleblowing Policy and Confidential Hotline" must be used. The person concerned must not be confronted unless there is a risk of delay. This procedure ensures that the incident is handled confidentially and investigated objectively.

Violation of the CoC a serious offense and may result in disciplinary action, including termination of employment. Violations may also result in civil or criminal proceedings against the person(s) involved if the CustomCells Group suffers loss or damage as a result.

Under the appropriate conditions, disciplinary action will be considered under the respective local labor law and implemented if necessary, including if an employee:

- (a) authorizes, condones, participates in or covers up violations of the CoC;
- (b) encourages others to violate the CoC or ignores, fails to prevent or report violations;
- (c) Retaliates against any person who reports, takes or encourages others to report a violation of these standards; or
- (d) is uncooperative or provides false information during an investigation of potential violations of the CoC or other CustomCells Group policies.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

# CustomCells

Version 1

ETHICS AND BUSINESS CODE (Code of Conduct)

January 2025  
Page 7 from 20

## COMPLIANCE WITH LAWS AND REGULATIONS

All applicable laws and regulations in connection with activities for and on behalf of CustomCells Groups must be complied with. CustomCells Group does not condone violations of the law or unethical business practices.

It must be ensured as far as possible that the behavior of employees cannot be construed in any way as a violation of applicable laws and regulations regarding the business activities of the CustomCells Group. It is important to consider how the actions of employees are perceived by others.

## CONFLICTS OF INTEREST

CustomCells Group expects its employees to perform their duties conscientiously, honestly and in the best interests of CustomCells Group. Employees must not obtain rewards, financial benefits or opportunities that rightfully belong to the CustomCells Group.

Employees may not use their position or the knowledge they have acquired through their employment with the CustomCells Group for their private or personal benefit or in such a way that a conflict or the appearance of a conflict arises between the interests of the CustomCells Group and their personal interests.

Personal interests and relationships must not interfere with professional responsibilities. Therefore, it is inappropriate for CustomCells Group employment relationships to directly supervise relatives or close friends or to have a direct superior relationship with them. Furthermore, it is also inappropriate to hire, evaluate or provide funding to a relative or close friend. Nor may employees enter into contracts or business relationships with relatives or close friends or a company or organization in which they themselves or relatives or friends have a significant interest.

If employees' business decisions could be or appear to be influenced by their interests or the interests of a relative or close friend or by a significant shareholding that the employee themselves, relatives or close friends have in another company or organization, the employee must inform their line manager / the company of this. In addition, the processes that may have been put in place to ensure fair and transparent negotiations and decisions must be followed.

## EXTERNAL ACTIVITIES, SIDELINE ACTIVITIES AND EXTERNAL MANDATES

The rights of employees to participate in religious, charitable, educational or social activities are recognized and respected by the CustomCells Group.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page8 from 20

However, employees are expected to act in the best interests of the company to protect the reputation of the CustomCells Group by avoiding conflicts of interest. Personal relationships or interests must not interfere with business activities.

This means that our employees may not create or maintain personal interests that may conflict with the interests of the CustomCells Group or that may influence or appear to influence employees in this sense and impair their judgment in the performance of their duties.

Every employee must inform their line manager of existing or potential conflicts of interest and try to avoid or at least minimize them together with their line manager.

For the success of the CustomCells Group, employees must be able to concentrate fully on their tasks during their working hours. Therefore, employees may not engage in any paid or unpaid secondary employment that could distract or divert them from their duties at CustomCells Group.

Exceptions may only be made after consultation with the supervisor and obtaining the necessary written approval.

The employee's private interests and the interests of the company must be kept strictly separate. If there is any doubt or the employee is not sure, they must ask their line manager and/or the HR department.

**CONTACTS WITH CUSTOMERS AND SUPPLIERS**

The CustomCells Group is aware that contacts with customers and suppliers can lead to many situations in which (real or perceived) conflicts of interest can arise.

The CustomCells Group must ensure that employees act (in a clearly visible manner) independently of other companies with which the CustomCells Group has a contractual relationship or which supply goods or services to the CustomCells Group, if such a relationship could influence their decisions regarding the performance of their duties on behalf of the CustomCells Group or could create the impression of influence.

If such a reciprocal relationship exists, our employees are obliged to report this to the local management, who in turn are obliged to these cases in an annual letter from the management, which is submitted to the CEO and/or CFO of the CustomCells Group.

**GIFTS, INVITATIONS AND FAVORS**

**GIFTS AND INVITATIONS FROM BUSINESS PARTNERS:**

Conflicts of interest may arise if employees are offered gifts, invitations or other favors that could influence their decisions in relation to business transactions, such as the awarding of

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.



<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page9 from 20

contracts or the conclusion of contracts, or if this could create the impression of influence. Gifts include all material items of value, services of value or other favors that are not equally available to all employees.

An employee may never accept personal favors, gifts or other preferential treatment if these are offered due to his or her position in the CustomCells Group and could result in an obligation for the recipient.

**GIFTS AND INVITATIONS ON BEHALF OF THE CUSTOMCELLS GROUP:**

To avoid even the perceived appearance of improper conduct, the use of CustomCells Group funds or assets for gifts, gratuities and other favors to customers, officials or other third parties is not permitted, except for gifts that comply with applicable laws, are of reasonable value (max. EUR 35.00) and have been approved by the appropriate supervisor.

Gifts, gratuities and favors are not permitted and are prohibited under criminal law if they are made to induce the recipient to exercise his or her decision-making authority in an inappropriate or illegal manner or to otherwise use his or her function in an inappropriate manner to secure or maintain business opportunities for the CustomCells Group.

If you are unsure about the application of this policy in connection with the giving or receiving of gifts, invitations or favors, please contact your line manager and/or your local HR department.

**PERSONAL INVESTMENTS**

The CustomCells Group respects the right to make personal investment decisions at its own discretion, provided that these decisions do not conflict with the following:

- | the provisions in this CoC regarding conflicts of interest
- | relevant laws
- | Guidelines or procedural instructions of the various divisions of the CustomCells Group
- | Laws on insider information (material, non-public information obtained by an employee in the course of his or her association with the CustomCells Group)

**REMUNERATION**

Employees are remunerated by the CustomCells Group on the basis of formal remuneration models and tables for salaries, bonuses, allowances, fringe benefits and other regular remuneration.

However, it is not permitted to accept, directly or indirectly, money or anything of value for negotiating or arranging transactions or for recommendations or support work in connection

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page10 from 20

with transactions carried out by or on behalf of the CustomCells Group. These actions are considered bribery or taking unfair advantage and are punishable by law. It is also not permitted to have a direct or indirect financial interest in such transactions.

## EQUAL OPPORTUNITIES IN THE WORKPLACE

Equal opportunities for all is an important concern for the CustomCells Group. In the context of equal opportunities in the workplace, every employee should be recognized and promoted. On this basis, no particular group should be given preferential treatment, but everyone should be given the same opportunities and possibilities.

The CustomCells Group believes that it is in the best interests of the company, individual employees and their colleagues for everyone to know that their employment with the CustomCells Group is based on their performance and is not dependent on their ethnic origin, gender or any other criterion that is irrelevant to the performance of their job.

Employees have a right to work in an environment free from physical or verbal harassment or unlawful discrimination based on race, color, gender, sexual orientation, national origin, citizenship, religious denomination, political affiliation, age, marital status or disability.

## HEALTH, SAFETY & ENVIRONMENTAL PROTECTION

The CustomCells Group aims to meet the highest standards with regard to all applicable health, safety and environmental regulations and laws.

### RESPONSIBILITY IN THE AREA OF HEALTH AND SAFETY:

The health and safety of our employees, visitors, contractors and the public is a key concern for the CustomCells Group. The CustomCells Group is committed to taking all reasonable precautions to ensure safety in the workplace for all employees.

If employees become aware of conditions related to the CustomCells Group's business activities that pose a real or potential health or safety risk, employees must report this in accordance with the explanations in the "Violations of the CoC" section below.

The CustomCells Group is committed to providing a safe workplace for all internal and external employees. In turn, the CustomCells Group expects everyone to act responsibly and adhere to appropriate safety standards while working and traveling to and from work. CustomCells Group will not tolerate employees coming to work (including traveling to and from work) in an unfit or dangerous condition for others or themselves, such as under the influence of drugs, alcohol, solvents or other illegal or prohibited substances.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page 11 from 20

**RESPONSIBILITY IN THE AREA OF ENVIRONMENTAL PROTECTION:**

As a "leader in battery manufacturing", it is of paramount importance that the CustomCells Group sets high standards and leads by example. We will continually challenge ourselves and the industry to improve health, safety and environmental standards. The production sites are environmentally focused and are constantly developing new creative and innovative concepts to optimize the use of natural resources and reduce energy consumption.

Conserving resources in all business processes is the declared aim of the CustomCells Group. All employees are expected to make every effort to use resources efficiently and to reuse or recycle supplies and materials whenever it is practical and cost-effective to do so. Environmental protection aspects must be taken into account appropriately and in good time.

The CustomCells Group is committed to developing manufacturing and operational processes that optimize the environmental impact of its business. Our EH&S (Environment, Health & Safety) and ESG (CSR Corporate Social Responsibility) policies provide further helpful information on how to meet these commitments.

Actual or suspected violations must be reported as soon as possible in accordance with the explanations in the section "Violations of the chain of custody" below.

**POLITICAL SUPPORT**

The CustomCells Group recognizes and respects the right of employees to participate in political processes and the absolute preservation of privacy with regard to personal political activities. The CustomCells Group will not seek to influence such activities unless they violate applicable law.

However, no funds, goods or services of the CustomCells Group may be used for contributions to political parties and their candidates and the premises of the CustomCells Group may not be made available to candidates or campaigns.

**DONATIONS TO CHARITABLE ORGANIZATIONS**

The CustomCells Group recognizes the critical role our companies play in their communities, not only in terms of creating employment opportunities, but also in addressing other social needs. Through donations, we can positively express the values of our corporate responsibility.

Donations by companies associated with the CustomCells Group may only be made to registered/certified charities or projects that support groups or individual members in the immediate region in which our companies operate.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page12 from 20

The financial scope per year for donations should be determined by the CEO/CFO.

No donations may be made to (public or secret) political organizations, government agencies or other organizations in which the authorized executive or one of his relatives is directly or indirectly involved.

## FINANCIAL RESOURCES AND ASSETS OF THE CUSTOMCELLS GROUP

CustomCells Group has developed a number of internal controls to safeguard its assets and implement strict standards to prevent fraud and deception. All employees who have access to CustomCells Group funds and assets in any way must follow established procedures for documenting, handling and safeguarding those funds and assets in the interest of the CustomCells Group.

CustomCells Group must at all times ensure that its funds and assets are used only for legitimate CustomCells Group business purposes. If an employee's position requires the use of CustomCells Group funds or assets, it is the individual's responsibility to carefully consider and ensure that a fair market value for the CustomCells Group is obtained and documented for such expenditure on behalf of the CustomCells Group.

## PROCEDURE FOR THE GRANTING OF POWERS OF ATTORNEY

The CustomCells Group procedures for the granting of powers of attorney approved by the Management Board/Advisory Board must be observed at all times and for all activities for the Group. They define the minimum limits and areas of authority in relation to all business-relevant activities and transactions (DoA/Direction of Authority).

Employees are expected to strictly follow this procedure for delegation of authority. It is an important tool that provides all operating CustomCells Group companies with clear control and management guidelines.

## CUSTOMCELLS GROUP FILES

### CORRECT ACCOUNTING AND FILE MANAGEMENT:

Accurate and reliable records of any kind are necessary for the fulfillment of the CustomCells Group's legal and financial obligations and for the proper conduct of business.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page13 from 20

All business transactions must be accurately and promptly recorded in CustomCells Groups' books and records. Undisclosed or undocumented income, expenses, assets or liabilities are not permitted and employees responsible for accounting and documentation are expected to implement the correct procedures with due diligence.

**STORAGE OF DOCUMENTS:**

The company and business-related records of the CustomCells Group and its subsidiaries are important documents. Business-related records include all documents created by an employee in paper or electronic form. An obvious example would be a memorandum, an email or a contract, less obvious examples are digital calendars, appointment schedules or chat messages.

The CustomCells Group is required by law to retain certain types of records for a certain period of time and others indefinitely. Failure to comply with these minimum retention requirements may result in the following consequences for employees and the CustomCells Group: Criminal penalties and fines, loss of legal rights; criminal liability for obstruction of justice, destruction of potential evidence in a lawsuit; CustomCells Group being held in contempt of court or serious disadvantages for CustomCells Group in litigation.

All e-mails, chat messages, electronic messages and stored information transmitted, received or present on the CustomCells Group's information systems are the property of the CustomCells Group and are stored in accordance with legal requirements and internal guidelines.

**DEALING WITH EXTERNAL PERSONS AND ORGANIZATIONS**

The CustomCells Group aims to communicate fully, accurately and quickly with all business partners, government authorities and the public. In addition, prompt internal communication is encouraged.

Reasonable requests for information and other customer communications shall be answered promptly, courteously and correctly by the Communications Department. Complaints received will be handled in accordance with the internal procedures established by the various operating CustomCells Group companies and in compliance with applicable laws.

The CustomCells Group is occasionally asked to make statements to the media on certain topics. The management, with the support of the local communications department, may also wish to issue press releases on specific topics relating to the operating company.

When making statements on topics that lie outside the CustomCells Group's business area, the personal opinion must be clearly separated from the position of the CustomCells Group.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

# CustomCells

Version 1

ETHICS AND BUSINESS CODE (Code of Conduct)

January 2025  
Page 14 from 20

Particular care must be taken to ensure that employees are not associated with the CustomCells Group in private or political activities, unless this has been specifically approved in advance by the responsible managing director.

## CLOTHING ORDER

Employees must dress appropriately and appropriately for the occasion.

## DATA PROTECTION AND CONFIDENTIALITY OBLIGATIONS

In the course of its normal business activities, the CustomCells Group accumulates a considerable volume of data. The following principles must be observed:

- (a) Only information that is relevant to the business should be collected, used and retained (minimum principle). If personal data is required, it should be obtained directly from the person concerned whenever possible. Only reputable and reliable sources (analog/digital) should be used to supplement this information.
- (b) The data must be physically secured and protected in accordance with the statutory retention obligations or the company regulations on data protection, or as long as this is necessary for business purposes (see section "Retention of documents").
- (c) Information relating to confidential research and development, products, plans or business transactions of the CustomCells Group or its operating companies, or personal information about employees, may not be disclosed by an employee without appropriate authorization. Further information can be found in the Intellectual Property Policy.

## INFORMATION TECHNOLOGY

The fast and secure exchange of information throughout the CustomCells Group is crucial to our success. Some information may be sensitive or time-sensitive business information. Appropriate safeguards must be in place to ensure the integrity, timeliness, confidentiality and availability of our information systems and associated devices.

It should be noted that computers, communication devices, systems and networks as well as dossiers, notebooks, etc. are assets of the CustomCells Group. Computers, communication devices, systems and networks, as well as dossiers, notebooks, etc., are assets of the CustomCells Group that are made available to employees to support them in their work. These tools and the work results they contain are the property of the CustomCells Group. The efficient and safe use of these important resources is crucial to our business success. Employees are therefore responsible for using and protecting the resources provided by CustomCells Group appropriately. The CustomCells Group cannot guarantee that

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page15 from 20

unauthorized third parties will not gain access to employees' private data. However, it will do everything in its power to prevent this.  
Further information can be found in the IT security guidelines.

**SOCIAL MEDIA**

While it is important to the Company that employees enjoy and make the most of their time off, certain employee activities can be problematic: Activities that interfere with an employee's work performance, harassing or bullying an employee or creating a hostile work environment for an employee, disrupting the smooth and orderly flow of work, or damaging the company's reputation and standing with its customers or in the public eye.

The use of social networks such as Facebook, Twitter, Pinterest, WhatsApp etc., non-work-related internet blogs, forums and posts (collectively "social media") is prohibited during working hours, unless prior written permission has been granted by the line manager for work purposes or as part of the contractual performance of the contractually agreed activity. Authorized use of such media must be within professional limits and must not lead to the adverse consequences listed above.

The following regulations must be observed when using social media outside of working hours:

- (a) Direct or indirect entries containing information that is or could be classified as confidential, defamatory or private with regard to the business activities of the CustomCells Group (including employees, suppliers, customers, production sites, business activities and other interest groups) are strictly prohibited.
- (b) Employees may not express opinions or use the logo of CustomCells or any of its subsidiaries on behalf of the CustomCells Group without the express written permission of their supervisor.

It is important to bear in mind that the content of posts on social media (posts, comments, photos, voice recordings, etc.) can be reported by any private individual and may result in criminal investigations and proceedings being initiated against those involved.

Unauthorized entries as described above may result in disciplinary action and, in serious cases, termination of employment.

**INTELLECTUAL PROPERTY**

Patents, copyrights, trademarks and trade secrets are assets of the CustomCells Group and must be protected as such. The misappropriation or infringement of intellectual property rights of third parties is not permitted.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

# CustomCells

Version 1

ETHICS AND BUSINESS CODE (Code of Conduct)

January 2025  
Page 16 from 20

The use of materials and/or information that are subject to a patent, trademark or copyright or that may be considered a trade secret is governed by international law. The CustomCells Group owns, creates and uses patents, copyrights, trademarks and trade secrets. CustomCells Group may also own materials that it has acquired or uses pursuant to an agreement with a third party (such as technical designs, the right to use a trade name or computer software) that may be protected by a patent, copyright or trademark and/or may constitute a trade secret of the other party. CustomCells Group's use of such materials must be in accordance with the terms of the applicable agreement and must comply with all applicable laws governing the use of such materials.

## ANTITRUST AND COMPETITION LAWS

Antitrust and competition laws are designed to protect and promote fair and open competition. CustomCells Group is committed to strictly complying with the spirit and intent of all antitrust and fair competition laws. The following is generally prohibited under these laws:

- (a) Conclusion of formal or other (oral or written) agreements with competitors with the following objectives:
  - I. direct or indirect price agreements or agreements regarding price-relevant factors
  - II. Allocation of products, markets, territories or customers
  - III. Boycott of customers or suppliers
- (b) Receiving or exchanging information with competitors about current or future prices, profit margins or costs, offers, market shares, sales practices, sales conditions, specific customers or suppliers
- (c) Exclusivity agreements (tying, bundling practices, loyalty rebates or refusal to supply) by a company with a dominant market position

The purpose of antitrust laws is to promote a dynamic, merit-based competitive environment. Courts can, and in practice do, infer agreements based on circumstantial evidence. These include the exchange of information on current or future prices or other confidential business information (e.g. sales revenues, sales volumes (including market shares), sales territories, marketing and distribution strategies, market entry, customer lists, agreements on sales terms, suppliers, purchase volumes, purchase prices, terms of purchase agreements, R&D strategies and plans, production capacities, capacity utilization and production volumes). Discussions with competitors' representatives on these topics, however innocuous they may seem at the time, may result in an antitrust investigation.

On certain occasions (e.g. congresses, trade fairs, specialist conferences, personal meetings, etc.), employees come into contact with employees of competing companies. There is always a risk that discussions may stray into topics that could have serious legal and financial

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.



# CustomCells

Version 1

ETHICS AND BUSINESS CODE (Code of Conduct)

January 2025  
Page 17 from 20

consequences for both the individuals involved and the companies represented with regard to existing antitrust laws. It is therefore imperative that the employee is aware of these "forbidden" topics and always takes them into account.

The CustomCells Group provides appropriate training on antitrust and competition laws to all relevant employees and managers at the time of recruitment and at least once a year thereafter.

If you have any questions about the implementation of antitrust and competition laws in CustomCells Group's current, planned or proposed business transactions or practices or their application to CustomCells Group business partners, please contact your manager.

## ANTI-BRIBERY AND ANTI-CORRUPTION LAWS

Employees are required to strictly comply with all laws of the countries in which the CustomCells Group operates. All countries in which the CustomCells Group has operations or does business may be parties to the OECD Convention against Bribery of Foreign Public Officials in International Business Transactions. These countries have all enacted laws in various forms consistent with their participation in the OECD Anti-Bribery Convention. These include the UK Bribery Act, the anti-bribery and anti-corruption laws in Germany, the Foreign Corrupt Practices Act in the US, and similar anti-corruption laws in France, Italy, Austria, the Netherlands, Belgium, South Africa, etc.

### PROHIBITION OF BRIBERY:

It is against the law and CustomCells Group policy to pay, receive, offer or solicit bribes. This includes bribes to or from private individuals, public officials and national and international public officials

### ILLEGAL PAYMENTS:

No payment of funds or other assets of CustomCells Group may be authorized or made with the understanding or intention that such payment will be used, in whole or in part, for any purpose other than those stated on the accompanying documents. Payments may not be made or encouraged to be made to any government or customer official, employee or agent for the purpose or with the intent of obtaining favorable treatment with respect to CustomCells Group's business.

### USE OF AGENTS, PROXIES AND OTHER REPRESENTATIVES:

Intermediaries, agents, consultants and other representatives of CustomCells Group may make a valuable contribution to planned market entries abroad and/or the marketing of CustomCells Group's products. Payments to such agents must be limited to reasonable compensation (not to exceed the normal fee for such services/products sold or place of business) for services actually rendered or reimbursement of expenses incurred. All commission payments must be made in the name of the Representative and must be

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page 18 from 20

accurately reflected and documented in CustomCells Group's books and records with appropriate supporting documentation. It is CustomCells Group's general practice to enter into written agreements with these agents setting out the terms of this relationship, including the commission payable.

**CONTRACT MANAGEMENT**

In contracts of any kind with regional, national or international governmental organizations, non-governmental organizations or private companies, employees may not make false statements or false claims and may not offer or receive kickbacks, bribes or similar consideration. The CoC requires employees to comply with all regional, national and international laws regarding the submission of bids for and the conclusion of contracts. The following three principles must always be observed in connection with contracts:

- (a) You may not knowingly make false or fraudulent statements to others, either verbally or in writing, or make false claims for payment or induce others to do so. This includes offers, requests for payment or other documents of any kind with false, fictitious or fraudulent content.
- (b) You may not offer, give, accept or solicit any form of kickbacks, rebates, gifts of money or bribes in connection with contracts.
- (c) You may not request or receive information that CustomCells Group is not authorized to possess, including, but not limited to, confidential or proprietary information of competitors participating in RFPs and non-public documents related to the RFP or supplier selection process.

Any apparent or suspected violations of these principles must be reported immediately in accordance with the instructions in the "Violations of the CoC" section. This is particularly important with respect to U.S. law, which prohibits the offering, acceptance or solicitation of any form of compensation in exchange for favorable treatment in connection with a U.S. government contract. Failure to comply with these and similar laws can result in legal liability for both the parties involved and the CustomCells Group. For violations deemed serious, CustomCells Group may be "debarred" or denied the opportunity to participate in future government solicitations.

**BANNED PARTIES , EMBARGO COUNTRIES & BOYCOTT BAN**

Employees are required to strictly comply with all laws of the countries in which CustomCells Group operates, including laws governing compliance with country-specific embargoes and laws prohibiting participation in international boycotts . The CustomCells Group's business activities must comply with US anti-boycott laws, which are designed to prevent companies

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page19 from 20

from participating in unsanctioned international boycotts of countries friendly to the USA. In practice, these antiboycott matters almost always involve boycotts of goods from Israel by Arab countries.

## CONFLICT COMMODITIES

The CustomCells Group takes its corporate responsibility seriously to ensure ethical sourcing of the materials used in its products. In line with our corporate culture and ethical core values, CustomCells is committed to acting as a socially responsible company and ensuring the health, safety and protection of the people who come into contact with our products and our company. This also includes obligations in dealing with "conflict minerals" such as tantalum, tin, tungsten and gold from international mines.

After careful consideration, CustomCells has determined that it currently requires one or more of the listed raw materials for the manufacture of certain products. However, CustomCells makes every effort not to directly source conflict minerals that directly or indirectly finance or support armed groups

## CHANNELS FOR REPORTING GRIEVANCES

It is important to the CustomCells Group that its employees have an appropriate and safe way to report possible misconduct within the CustomCells Group. *The CustomCells Group Whistleblowing Policy and Confidential Hotline* contains procedures for reporting possible misconduct within or concerning CustomCells. Each CustomCells employee will receive a copy of this policy at the start of employment. In addition, these policies are posted on bulletin boards at each location and are available for review at the on-site Human Resources Department and Cellpoint. Retaliation against employees who report serious misconduct in good faith will not be tolerated by CustomCells.

The CustomCells Group has established region-independent channels for reporting grievances for the entire CustomCells Group. This is in line with current best practice in corporate management. Employees can use these channels to report incidents or suspicions.

While certain provisions are clear and precise, in different countries the application of the law is always interpreted according to the circumstances of each individual case. It is recommended to seek legal advice with regard to regional specificities if serious allegations are made through the whistleblowing channel. This is particularly the case if this could lead to termination of employment or to civil or criminal proceedings.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

<h1>CustomCells</h1>		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page 20 from 21

**SUPPORT FROM THE COMPLIANCE AND/OR HR TEAM**

If you have any questions or require further information on the Code of Ethics and Business Conduct, you can contact the Compliance or HR team. You can also find more information in our Cellpoint.

**GLOSSARY**

**Bribery:** The offering or actual granting of benefits in order to obtain a contract or other advantages. This also includes the payment of small contributions - so-called "bribes" and "facilitation payments" - to low-ranking public officials in order to initiate or accelerate routine official acts to which one has a legal or other claim.

**Compliance:** Compliance with the law, this Code and all CustomCells policies, both literally and figuratively.

**Good faith:** acting in good faith does not mean having malicious knowledge

**Public Official:** An employee of a government agency, government instrumentality, public international organization or a person acting in an official capacity on behalf of a government agency, government instrumentality or public international organization, or any other person who is considered a Public Official under CustomCells' policies.

**Insider information:** Information that is not known to shareholders or the public and which, if published, could have a significant impact on a company's share price. This includes, for example, information about a significant acquisition or merger, personnel changes in management and significant legal or employee disputes.

**Kick-back:** A form of bribery in which a sum of money already paid or still owed is paid back as a personal reward for the conclusion of a business agreement.

**Lobbying:** Communicating with public officials of any rank, including persons elected to public office and employees of a government agency, to advance, prevent or in any way influence the decision-making process.

**Relatives or good friends:** This includes spouses and partners, children, parents, grandparents, grandchildren, siblings, aunts, uncles, nieces, nephews, relatives by marriage, step/adoptive/foster relationships, a person related to the employee who lives at the employee's home, including friends with whom the employee has contact outside of work.

\*For reasons of better readability, the simultaneous use of male and female language forms is avoided. All personal designations apply equally in accordance with the principle of equal treatment.

# CustomCells

CustomCells		
Version 1	ETHICS AND BUSINESS CODE (Code of Conduct)	January 2025 Page 21 from 21

Giving benefits: These may include money, gifts, donations for charitable purposes, disproportionately high travel and entertainment expenses, job promises or shares in a company.