



CODE OF CONDUCT

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1. Introduction

In an increasingly complex economic and business world, the trust of our business partners, owners, employees and the public depends on the behaviour of each individual.

One guideline for our actions is respect for the law and our corporate rules.

Our Code of Conduct summarises the Perlon® Group's most important mandatory standards and principles, and thus continues the practiced values of honesty and respect.

Our Code of Conduct thus establishes a generally applicable framework and compels all employees to behave in a legally compliant and responsible manner. It supports our employees in their conscientious actions and is intended to help them find and make the right decision at all times.

Our Code of Conduct applies to all employees of the Perlon® Group. However, we also expect all other employees of our company to comply with the rules and values set out here.

We expect our business partners to act in accordance with our principles. We can only live up to our corporate responsibility if we all comply unconditionally with the applicable legal, ethical, social and ecological standards and act justly, fairly and respectfully.

Violations of the law, the Code of Conduct and internal policies can not only have negative consequences for each individual, but can also have serious consequences for the Perlon® Group.



2. Compliance with laws and obligations

Perlon® is committed to complying with all applicable laws, regulations and obligations, whether international or national.

We will not do business with suppliers and / or contractors who do not or do not wish to adhere to our values and standards of conduct.

Perlon® expects all employees to be held accountable for the results of their work, based on the factors of honesty, integrity, quality, punctuality, safety, efficiency, sustainability and continuous improvement. Managers are expected to set a good example and to reinforce obligations described and set out in this Code of Conduct.

3. Human and labour rights

The Perlon® Group strictly observes the observance of human rights in accordance with the European Convention on Human Rights and the United Nations.

We reject any kind of forced labour.

We also clearly condemn child labour. The minimum age of employees is determined by the respective national laws or collective bargaining agreements, insofar as these do not exceed the minimum age set out in the ILO (International Labour Organisation) agreement.

The freedom of association of employees must be guaranteed everywhere and we cooperate with freely elected workers' representatives in a spirit of trust.

Overall, we are committed to the eight conventions of the International Labour Organisation, also known as the ILO's core labour standards. The company promotes equal opportunities and equal treatment of employees and refrains from and inhibits any discrimination on the grounds of race or ethnic origin, gender, religion or belief, disability, age or sexual identity. The company recruits and promotes its employees exclusively on the basis of qualifications and professional performance. Our company is present in many regions and markets of the world and is therefore subject to different legal systems. We ensure that, as a minimum standard, our employees' workplaces worldwide comply with the labour laws applicable in that country, for example with regard to working hours, wages and salaries, and employer benefits. In every case, we are of the firm belief that the wage for a fulltime job must ensure a livelihood. We treat each other with respect and fairness. We are therefore committed to a respectful, appreciative and trusting management culture.

4. Environment and resources

Our goal is to protect the environment and preserve it for future generations.

Therefore, we feel obliged to observe the laws serving the protection of the environment, this is a self-evident duty for us.

This means that as a matter of high priority, we want to do much more to preserve the environment and its resources, and to take environmental protection as a matter of course in all corporate activities. We expect the same understanding and action from our business partners, who are also part of this value chain.

5. Products and services

We provide our products and services exclusively in the quality and requirements that comply with legal and other regulations, contractual legal regulations, contractual agreements and applicable standards. We ensure this through a high technical standard of our production facilities, good training of our employees and effective internal controls.

Should our products and services fail to meet this requirement, in particular due to technical or human errors, we will be in close contact with the customers concerned, and the relevant authorities to avoid any disadvantage resulting therefrom.

6. Safety and health protection

Health and safety are core components of the responsibility of an industrial company that strives for long-term and sustainable success. Occupational health and safety protection of our employees are therefore essential for us. At each of the workplaces we provide, the applicable occupational health and safety regulations must be complied with and continuously optimised according to the latest technology.

Our goal is for every employee to leave the workplace in good health at the end of the working day.



7. Respect and integrity

As Perlon®, we are committed to creating a safe and positive working environment in which we conduct day-to-day business with honesty, respect, transparency, integrity and in compliance with all applicable internal and external regulations and laws.

It is important to Perlon® that all employees, suppliers, business partners, customers and the public are treated with respect and dignity. We do not tolerate discrimination based on gender, age, race, colour, religion, national origin, disability, sexual orientation or any other grounds that may lead to discrimination. We are committed to equal opportunity for all employees and for persons working for Perlon®.

Perlon® will not discriminate in hiring, termination, promotion or any other terms and conditions of employment.

We will comply with all labour laws and regulations in all countries in which we operate.

Any form of discrimination will be considered a violation of the Code of Conduct.

8. Full commitment to the company

If a person's private or personal interests interfere or appear to interfere with the interests of the company, then a conflict of interest exists.

A conflict of interest may arise when employees take actions or have interests that may make it difficult to perform their work objectively and effectively. We require each of our employees as well as third parties, to avoid any activities or situations that may be perceived as conflicts of interest with the company.

Any activities we undertake should always be in the best interests of the company and our clients.

Company or client property provided to employees to carry out their work should be used and handled with due care and in accordance with the purpose for which it was provided. Examples of company property are Laptops, mobile phones, company vehicles or any other items that are provided to an employee for the performance of his or her duties.

Employees are expected to use their time and all their labour in the best interests of the company.

Employees are expected to use their time and manpower in the best interests of the company.



9. Bribery and corruption

Perlon® has no interest in gaining competitive advantage through illegal or unethical business practices or behaviour.

We deal fairly and ethically with our customers, prospects, service providers, suppliers, competitors and employees. We do not draw advantage from manipulation, concealment, misuse of privileged information, misrepresentation of material facts, or unfair or unethical business practices.

It is illegal and a violation of our Code of Conduct for employees to make or accept bribes or kickbacks of any kind. We also refrain from offering or accepting gifts, that influence or appear to influence our own professional conduct or that of others.

Only gifts and hospitality of modest value, which in no way influence the decision-making process and are in accordance with applicable laws are permitted.

However, gifts in the form of cash may never be offered or accepted.

10. Fair competition

We are convinced that business competition is good for companies as well as for consumers as long as it remains equal and fair competition. To ensure this, the relevant provisions of competition law apply.

It is a matter of course for us to observe them and thus help to maintain fair and equal competition. Irrespective of these legal obligations, we also want to deal fairly and respectfully with our competitors and their employees.

We will train, advise and support our employees in such a way that they can fulfil this responsibility at all times.

11. Compliance with trade regulations

Perlon® will refrain from any transactions that violate the export control laws and regulations applicable to our business.



12. Contemporary employment of workers

Modern slavery is a violation of basic human rights. It takes various forms, including slavery, servitude, forced labour and human trafficking, all of which are abuses of a person's freedoms. Perlon is committed to ensuring that there is no place for modern slavery in any part of its business or supply chain. The company is also committed to acting in all its business relationships and operations with integrity. The same high standards are expected from contractors, suppliers and other business partners of the company.

The Perlon® Group does not participate in forced labour, debt bondage or involuntary child labour and does not support these in any way. We adhere to the standards of the International Labour Organisation and to the requirements, as set forth in the countries in which the Perlon® Group operates.

13. Data protection

We are committed to the fundamental right to informational self-determination. Personal data made available to our company is therefore used exclusively for the intended purpose and only within the scope of the applicable data protection and data protection regulations.

Language, the way we behave in conversations, the way we express ourselves in short messages and the exchange of e-mails are also part of our business. Therefore, a professional appearance must be ensured at all times. We require our employees to use secure passwords and to ensure the protection of these passwords. The use of company facilities for downloading or for the purpose of communicating or exchanging materials that is in conflict with the company's policies, this Code of Conduct applicable laws or regulations is prohibited. The Non-compliance may result in disciplinary action, up to and including termination.

All transactions of the company must be properly recorded and documented in the books of the company. This is essential for the integrity of the company's record keeping and financial reporting obligations. Employees are responsible for ensuring that no false, inaccurate or misleading entries are made in our accounting records and that a full, fair, accurate, timely and understandable disclosure is made in all public communications. If an employee knows or suspects that an incorrect entry has been made, this must be reported immediately.

14. Validity

No code of conduct in the world can define everything.

This Code of Conduct sets out our guidelines and basic standards, which we apply to all our activities.

Our other policies, which we refer to, provide further detail to support the Code of Conduct.

Local or business-specific policies may provide additional, more stringent or more specific guidelines and standards, but they must not contradict or be more lenient than the Code of Conduct, unless approved by the Board of Directors.

Perlon® intends to implement this Code of Conduct in each country in which the Perlon® Group does business, to the extent permitted by the laws of that country.

This Code of Conduct does not create any contractual or other rights (neither explicitly nor implicitly) and does not constitute a contract of employment nor does it constitute an agreement of any kind.

In May 2025

Matthias Peter
(Co - CEO - Perlon GmbH)



Jens Becker
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Oliver Lehmann
(CFO - Perlon GmbH)





GERMANY

PERLON
NEXTRUSION
MONOFIL GMBH
Bobingen

PERLON-
MONOFIL GMBH
Dormagen

HAHL
FILAMENTS
GMBH
Munderkingen

PEDEX GMBH
Wald-
Michelbach

POLAND

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Sp.z.o.o.
Kluczbork

NOWO Bis Sp.z.o.o.
Kluczbork

U.S.A

HAHL INC.
Lexington

CHINA

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INDIA

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