

Code of Conduct

of GRUMA Nutzfahrzeuge GmbH and all affiliated companies of GRUMA Nutzfahrzeuge GmbH within the meaning of §15 AktG (German Stock Corporation Act)

In its strategic, ecological and social corporate decisions, the "GRUMA Group" is guided by the fundamental values of a modern society. Due to its own sense of responsibility towards people and the environment, but also in its obligation to its employees, customers and stakeholders, the GRUMA Group promotes and demands compliance with the following principles of this code of conduct equally in all areas of the company.

For the GRUMA Group, adherence to the Code of Conduct is the basis for sustainable and long-term business relationships. The values and responsibilities outlined below apply to all affiliated companies and divisions in the GRUMA Group. The communication of the guidelines underlying this Code of Conduct is actively promoted in all business relationships of the GRUMA Group with employees, customers, suppliers and other stakeholders.

A. Conduct in the business sphere

Compliance with laws

We undertake to observe and comply with applicable laws and regulations. This obligation naturally also applies to applicable guidelines and policies as well as recognized value standards of the cultural circles and countries in which the GRUMA Group operates.

Integrity

We base our actions on universally accepted ethical values and principles, in particular integrity, righteousness, respect for human dignity, openness and non-discrimination of religion, ideology, gender and ethnicity.

Financial responsibility

We vouch that business transactions and records of the GRUMA Group are correct and proper. We record and document all business transactions, assets and liabilities in accordance with the financial reporting rules of GRUMA Nutzfahrzeuge GmbH and GRUMA Fördertechnik GmbH as well as legal requirements. To ensure proper documentation and retention of records, the highest degree of accuracy and completeness as well as a sense of responsibility are indispensable in all business processes. Documents relevant to financial accounting must not be deliberately provided with false or misleading entries. Any form of accounting manipulation is prohibited.

Tax, customs and foreign trade law

We are aware of our social responsibility in fulfilling tax and customs obligations and are expressly committed to compliance with national and international legislation. We pay attention to compliance with all regulations governing the import and export of goods, services and

information. Our business activities cross national borders and we respect economic sanctions, embargo regulations and international trade law at all times.

Fair competition

We reject corruption and bribery and promote transparency, acting with integrity, and responsible management and control in the company in an appropriate manner. We pursue clean and recognized business practices and fair competition. In competition, the GRUMA Group is guided by professional conduct and quality work. Trade secrets and business information of our business partners are treated sensitively and confidentially.

Data protection and security of knowledge, information and intellectual property

We collect, gather, use, publish, process and store data only in accordance with legal requirements. Our extensive trade and business secrets as well as our technical know-how are the basis of our business success. The unauthorized transfer and disclosure of such knowledge can cause us great damage and have legal consequences. The GRUMA Group is aware of the value of proprietary know-how and protects it carefully. The protection of intellectual property of competitors, business partners and other third parties is of essential business policy importance to us and is recognized by us. Even after an employee has left the company, it must remain prohibited to copy or retain company and business information. We ensure that no plagiarism is applied to any business partner and that no conflicts of interest arise.

Notes and complaints

Integrity also means cultivating an open corporate culture in which all those involved, such as employees, customers and stakeholders, can seek advice and report tips and concerns. Every person has the right to point out circumstances that suggest a violation of laws or internal rules. This option should be used by employees, customers and stakeholders in the interests of the GRUMA Group. For this purpose, GRUMA provides a reporting office for information and complaints in accordance with the requirements of the Whistleblower Protection Act and the Supply Chain Due Diligence Act.

A notification can be made at any time

- verbally during the usual business hours of the law firm (Brienner Str. 5, 80333 Munich),
- by telephone at +49 89 242158-91 or by fax at +49 89 242158-99
- as well as in writing to our external reporting office <https://weigell.de/vertrauensanwalt/> or directly to the law firm W&R Weigell Rechtsanwälte Partnerschaft at meldestelle@weigell.de.

Confidentiality and data protection are ensured at all times through anonymization. The whistleblower is generally protected from discriminatory or disciplinary measures. Any retaliatory action against them will not be tolerated.

B. Behavior towards colleagues and employees

Equal treatment and non-discrimination

We promote equal opportunities and prevent discrimination in the hiring of employees and in the promotion or granting of training and development measures. We treat all employees

equally, regardless of gender, age, skin color, culture, ethnic origin, sexual identity, disability, religious affiliation or ideology.

Labor standards

We strictly reject any form of forced labor and child labor. We recognize the right of all employees to form trade unions and employee representatives on a democratic basis within the framework of national regulations. The right to adequate remuneration is recognized for all employees. Remuneration and other benefits are at least in line with applicable laws and regulations. We comply with labor standards regarding the maximum permissible working hours.

Human Rights

We are committed to the promotion of human rights and uphold human rights in accordance with the UN Charter on Human Rights, in particular those listed below:

- Privacy protection
- Maintaining health and safety at work, in particular ensuring a safe and health-promoting working environment to prevent accidents and injuries
- Protecting employees from physical, sexual, psychological or verbal harassment or abuse
- Protection and granting of the right to freedom of opinion and expression
- Protection against retaliation and the preservation of identity

Occupational health and safety

We are aware that occupational safety and health protection are important corporate objectives. Occupational safety and health protection are integral components of all operating processes and are included in the technical, economic and social considerations from the very beginning - as early as the planning phase. In this context, the GRUMA Group works closely with its own and external occupational safety specialists, continuously develops its management system and is certified according to the standards "Safety with a System" (occupational safety and health protection) by the Employer's Liability Insurance Association.

C. Behavior within the company

Environmental protection

We develop and distribute products that place particular emphasis on environmental protection during their manufacture, storage, distribution, transport, use and disposal. We take care to use the resources energy, water and other raw materials sparingly and efficiently and that all outgoing effects of our business operations on the environment and climate are kept as low as possible. To this end, the GRUMA Group works closely with its own and external environmental protection specialists, continuously develops its management system and is certified according to the DIN EN ISO 14001:2015 standards.

Social commitment

We are aware that as a company we have a major social obligation. That is why we are involved in various ways with a focus on promoting charitable projects. We do not make any financial contributions, in particular donations and sponsorship measures, to political parties in Germany or abroad, to organizations affiliated with or similar to political parties, to individual elected officials or to candidates for political office.