



Code of

Conduct

Our principles of behavior

rosenxt

Table of Contents

I. Introduction	2
II. Objective	2
III. Role of Leadership	3
IV. Code of Conduct to take effect	3
V. Reporting breaches	3
I. Exceeding evolving market needs	4
II. Environmental and climate protection	4
I. Rights of local communities near locations of the Rosenxt Group	5
II. Non-discrimination and respect for employees	5
III. Working hours, wages & benefits for employees	6
IV. Health & Safety of employees	6
I. Prohibition of corruption and bribery	6
II. Conflict of interest	7
1. Gifts, hospitality and invitations	7
2. Travel expenses	8
3. Sponsorship, donations, contributions and memberships	8
III. Prohibition of money laundering and terrorist financing	8
IV. Protection of assets	9
V. Relationship with business partners and public offices	9
VI. Trade regulations	9
VII. Data privacy	10
VIII. Prohibition of forced and child labor	10

I. Introduction

As a company operating both nationally and internationally, all employees of the Rosenxt Group - and all those who represent our company - are committed to upholding the principles outlined in this Code of Conduct. These principles demand high ethical standards in all business interactions. In this context, our actions are grounded in core moral and ethical values such as respect, appreciation, tolerance and trust.

The foundation of Rosenxt is a strong culture of innovation and agility, driven by a strong belief in "Performance with Fun & Teamwork with Trust". The culture is built on shared values, beliefs, and a unifying philosophy that drives our organization forward and motivates every employee to go beyond their defined role to best contribute to our common goal.

Together, we live our values by encouraging continuous learning and improvement, embracing challenges with creativity, fostering open communication and upholding mutual respect. By adhering to this Code of Conduct, we ensure that the Rosenxt Group remains a forward thinker, a passionate team player and a trusted partner.

II. Objective

At the Rosenxt Group, our Vision, Mission, Values, and Strategic Directions provide the foundation for everything we do. They create clarity and alignment, ensuring all employee's efforts contribute to our overarching goals and principles. This Code of Conduct is more than a set of rules—it reflects our shared commitment to building a sustainable, innovative, and ethical organization. By providing guidance on how to navigate complex situations, it empowers us to act responsibly and uphold the reputation of the Rosenxt Group.

This Code of Conduct applies to all companies within the Rosenxt Group, including their employees, managers and leaders. It governs our interactions with colleagues, internal and external business partners, and public entities, ensuring a consistent standard of ethical conduct across all operations.

All our employees at the Rosenxt Group play a critical role in driving the company's success. Empowered to make decisions, embrace autonomy, and continuously learn, our teams work with purpose and passion. Everyone is encouraged to think beyond traditional boundaries, valuing collaboration over individual achievement and striving toward shared goals.

When faced with uncertainty, our employees are encouraged to seek advice from their managers, the Compliance department, or the central legal team. Open communication is a cornerstone of our culture, where feedback, ideas, and concerns are shared freely. A dynamic feedback system allows us to adapt and improve in real time, ensuring every voice contributes to our collective growth.

At the Rosenxt Group, accountability is central to our culture. Team members take ownership of their responsibilities, understanding how their contributions impact the company's success. In return, we celebrate achievements—big or small—acknowledging the dedication and hard work of our employees. This reinforces a culture of positivity and motivates everyone to strive for excellence.

Any concerns or suspicions of breaches with this Code, as well as with national and international laws must be reported through designated channels, including managers, the Compliance department, or the Rosenxt Group's whistleblowing system.

Culpable violations of legal obligations or this Code will not be tolerated and may result in disciplinary measures, in the event of serious violations according to the relevant labor law regulations up to and including termination of employment, as well as civil or criminal proceedings when applicable.

III. Role of Leadership

At the Rosenxt Group, we believe that high quality leadership is the foundation of a motivated and high-performing workforce. Effective managers & leaders inspire employees to reach their full potential while fostering an environment built on transparency, trust, authenticity, and mutual respect. They set the tone for our company's values and mission, modelling the behaviors that define our shared culture and creating a workplace where people thrive.

It is the responsibility of manager & leader to exemplify the values outlined in this Code of Conduct. By demonstrating integrity, respect, and accountability in their actions, they serve as role models, showing employees how these principles translate into daily business practices.

Leadership is not just about guiding teams; it's about building a positive, healthy, and vibrant environment where employees feel valued and empowered. Manager & leaders play a crucial role in ensuring that our culture supports customer satisfaction, competitiveness, and profitability.

To achieve this, they are expected to establish clear, actionable plans that align with our goals. They plan, guide, monitor, and adjust as needed, ensuring a forward-thinking approach that drives the company's success. By embodying these principles and living the values of the Code of Conduct, our managers & leaders create a workplace where our people and our business can excel.

IV. Code of Conduct to take effect

The Board of Management (MT) of the Rosenxt Group holds ultimate responsibility for endorsing and issuing this Code of Conduct. This version of the Code came into effect on September 1st 2025, superseding any previous iterations in areas where discrepancies exist.

The Code serves as a living document, designed to evolve alongside the company and its operating environment. To ensure its relevance and effectiveness, the Code is subject to regular review and evaluation. Updates, modifications, or enhancements will be implemented as needed at the sole discretion of the Rosenxt Group to align with our commitment to ethical standards and legal compliance.

V. Reporting breaches

The Rosenxt Group encourages all employees to report any violations of laws, internal policies, or this Code of Conduct. Employees may do so by reaching out to their managers, the HR department, or the Compliance team. Additionally, the Rosenxt Group provides a secure and independent digital whistleblowing system to facilitate reporting.

The whistleblowing system, managed by an external partner, ensures confidentiality and accessibility for both employees and external stakeholders. It can be accessed online ([Whistleblowing portal | konfidal](#)) via a dedicated platform or QR-Code. The system supports reporting in German and English and is available 24/7.



To safeguard whistleblowers, the system allows anonymous submissions and ensures strict confidentiality for all reports. Whistleblowers are protected from any form of retaliation, and their identity is only disclosed under legal obligations and to those strictly necessary for investigation or legal proceedings.

When credible reports are submitted, the Rosenxt Group is committed to investigating promptly and taking appropriate action to address the issue in a fair and responsible manner.

Forward Thinkers

At the Rosenxt Group, we are committed to shaping the future with a focus on innovation and forward-thinking strategies. As forward thinkers, we embrace new challenges and opportunities, anticipating the needs of tomorrow. This chapter encourages a mindset of creativity, a positive approach to mistakes, and a relentless drive to lead the industry with excellence, latest technology and advanced solutions.

I. Exceeding evolving market needs

We foresee future market needs well before others, drive visionary thinking and invest in leading research and development. Collaboration is our collective power to explore the latest technologies and turn them into market-leading products and services.

Research and development is a central aspect of forward-looking corporate management. We strive to transform latest technology into advanced solutions for harsh environments.

II. Environmental and climate protection

We believe that our commitment to environmental sustainability and climate protection is essential to our business success and the well-being of future generations. As forward thinkers, we are dedicated to conducting our operations in an environmentally responsible manner, striving to minimize our ecological footprint while leading the way in innovation and progress.

We prioritize sustainable and energy-efficient practices across all aspects of our operations. This includes reducing waste and conserving resources, to ensure we minimize our environmental impact. Adhering to local, national, and international environmental regulations is a core responsibility. We are committed to the continuous improvement of our environmental practices. By regularly reviewing our policies and exploring innovative ways to enhance our sustainability efforts, we ensure that we stay ahead in our pursuit of environmental

responsibility. Our employees are key to driving environmental change. We encourage everyone to actively participate in eco-friendly practices both within the workplace and in their communities.

Passionate Team Players

Collaboration is key to our success at the Rosenxt Group. Passionate team players are the cornerstone of our company culture, where mutual respect, trust, support, and communication are valued. This chapter underscores the importance of working together as trusted teams in a positive teamwork environment in which we are passionate, motivated, innovative and agile to realize our full potential towards shared goals that drives collective achievements and success.

I. Rights of local communities near locations of the Rosenxt Group

We are committed to respecting and upholding the rights of local communities near our operations. We recognize that the success of our business is closely tied to the well-being of the communities in which we operate. As such, we prioritize open communication and collaborative relationships with local stakeholders, ensuring their voices are heard and their concerns addressed. We are dedicated to respecting indigenous rights, promoting local economic development, and ensuring that our activities do not negatively impact the social or cultural fabric of these communities. By fostering mutual respect and responsible engagement, we aim to create positive, long-lasting relationships that benefit both our company and the communities we work alongside.

II. Non-discrimination and respect for employees

We believe in the power of diversity, inclusion, and mutual respect. We are committed to providing a workplace free from discrimination, where every employee is valued for their unique perspectives and contributions. Guided by the principles of equality and fairness, we adhere to a strict non-discrimination policy, ensuring that all individuals, regardless of race, gender, age, sexual orientation, religion, disability, or any other characteristic, are treated with respect and dignity.

We recognize that a diverse and inclusive workforce drives innovation and fosters a collaborative environment where every employee can thrive. Therefore, we encourage open communication, celebrate differences, and actively work to eliminate any barriers to equal opportunity within our organization.

By nurturing a respectful and inclusive environment, we create a foundation for our employees to grow and succeed, individually and as part of our passionate, unified team.

III. Working hours, wages & benefits for employees

We understand that a healthy work-life balance is essential for personal well-being and professional success. That's why we offer working hours that respect our employees' time and commitments, while ensuring they have the flexibility, they need to thrive both at work and outside of it.

At Rosenxt we have a compensation philosophy that supports the company's overall strategy and objectives, attracts and retains employees and links total compensation with individual and company performance while providing fair and equitable (equal) salaries.

IV. Health & Safety of employees

At Rosenxt, the health and safety of our employees are paramount. We believe that every individual deserves to work in an environment that prioritizes their well-being, ensuring they feel safe, supported, and able to perform at their best. We are committed to maintaining a workplace where health and safety standards are not only met but exceeded, with proactive measures in place to prevent accidents, injuries, and illness.

We regularly assess our workplace environments and practices to identify potential risks and address them swiftly, ensuring that all safety protocols are up to date. We also provide comprehensive health and safety training to all employees, empowering them to identify hazards and take the necessary precautions to protect themselves and their colleagues.

In addition to maintaining a physically safe work environment, we support the mental and emotional well-being of our team by fostering a culture of respect, open communication, and support. By prioritizing health and safety, we aim to create a workplace with trusted partners, contribute their best work, and go home each day feeling secure and valued.

Trusted Partners

At the Rosenxt Group, trust is essential in building and maintaining lasting relationships. As trusted partners, we uphold the highest ethical standards in every business interaction, ensuring transparency, reliability, and accountability. This chapter emphasizes the value of strong, ethical partnerships with our customers, suppliers, and colleagues, guided by mutual respect and integrity.

I. Prohibition of corruption and bribery

We have a zero-tolerance policy towards corruption in any form. "Corruption" includes, but is not limited to, passive bribery, active bribery, and the acceptance or offering of undue advantages.

It is strictly prohibited to request, accept, offer, or grant personal favors with the intent to influence decisions, gain business advantages, or accelerate or prevent certain actions, tolerances, or omissions.

This policy applies not only to direct and indirect financial incentives but also to any form of allowances or inducements that are either improper, exceed what is customary, or could undermine objectivity or independence. The prohibition is absolute, regardless of location, the recipient, or the reason for granting such benefits.

Corruption takes many forms, and we remain vigilant, closely monitoring for any unusual behavior. For all inducements, whether received or granted, we ensure they are legitimate and cannot be seen as corrupt. We strive to avoid any appearance of misconduct, inappropriateness, or undue influence. When faced with a situation involving corruption, we will forgo a business opportunity rather than engage in corrupt practices.

II. Conflict of interest

Conflicts of interest can arise from various sources, including personal, family, economic, political, or other interests. Examples include engaging in secondary employment for remuneration, managing or working in companies that compete with the Rosenxt Group, or holding a direct or indirect material interest in such companies. A material interest is defined as an interest exceeding 10% of the voting rights.

To maintain integrity, we take care to clearly separate private and corporate interests, avoiding situations that could result in conflicts of interest or even give the appearance of one. We recognize that even perceived conflicts of interest can be as damaging to our reputation as actual conflicts. While not all conflicts of interest can be avoided, and their existence does not necessarily constitute misconduct, it is crucial to handle such situations with full transparency. Employees are required to inform their manager promptly if a potential conflict of interest arises.

Additionally, we understand that private commercial or non-commercial activities can harm the Rosenxt Group if they cast doubt on our integrity, fairness, or objectivity, or if they associate the group with contentious topics. In such cases, it is our responsibility to draw a strict line between private activities and professional responsibilities.

For members of the corporate bodies of the Rosenxt Group, the recommendations of the Government Commission on the German Corporate Governance Code, in its latest version, take precedence.

These principles are equally significant when dealing with gifts, hospitality, travel expenses, and sponsorships. By ensuring transparency and maintaining professional boundaries in these areas, we uphold our commitment to integrity, avoiding any perceptions of favoritism or undue influence.

1. Gifts, hospitality and invitations

In many cultures, gifts and invitations to events play a significant role in building and strengthening business relationships. However, some gifts and invitations may improperly influence the recipient's decisions or give the impression of undue influence. To uphold integrity, we make sure that all gifts, hospitality, and other benefits comply with applicable laws and regulations and meet the following criteria:

- They must be transparent and accurately documented in the company's books and records.
- They should be appropriate in type, value, and frequency, considering the occasion and the recipient's position.
- They must not be offered, provided, requested, or accepted with the expectation of any kind of advantage.
- They should never create an appearance of dishonesty or impropriety.

We are aware that counterparts, particularly public officials, often operate under strict internal rules regarding the acceptance of gifts and hospitality. We ensure that these rules are respected at all times.

Concerning business hospitality and invitations—whether offered by us or received—we make sure that they are always customary, reasonable, and appropriate in terms of value, type, scope, and frequency.

2. Travel expenses

In some business transactions, companies may need to cover third-party travel expenses. However, providing excessive reimbursement can improperly influence the recipient or create the perception of undue influence. To avoid such concerns, we take responsibility that all travel expense reimbursements are reasonable, appropriate, and permissible under applicable laws and company policies.

3. Sponsorship, donations, contributions and memberships

Sponsorships, donations, charitable contributions, and memberships are crucial for demonstrating social responsibility and supporting corporate goals. We define donations as voluntary cash or non-cash contributions made to support cultural, humanitarian, social, ecological, or scientific objectives, provided to external parties without any expectation of return. They must

- be thoroughly evaluated to ensure alignment with the company's legitimate goals.
- not be promised, offered, or given to gain unfair business advantages or for unethical reasons.
- remain neutral with respect to religious and political affiliations in relation to Rosenxt' business activities.

III. Prohibition of money laundering and terrorist financing

Money laundering refers to the process of converting assets, particularly cash, acquired through illegal activities, into seemingly legitimate assets to conceal their criminal origin.

Terrorist financing can involve financial support as well as other assets, such as goods. We are fully committed to preventing both money laundering and terrorist financing.

There is an inherent risk that supply, and trading activities could be exploited for money laundering or terrorist financing. Therefore, we only engage with reputable customers, suppliers, and business partners who operate in compliance with applicable legal regulations and whose assets originate from lawful sources.

We adhere to national and international regulations designed to combat money laundering. This includes, for instance, verifying the identities of customers, suppliers, and other business partners in accordance with the "know your customer" principle and reporting any suspicious activities. If we suspect that money laundering or terrorist financing is linked to a business deal, transaction, or asset, everyone at Rosenxt Group is required to promptly report it to its manager or the Compliance department.

IV. Protection of assets

To achieve our business activities and corporate objectives, we utilize both tangible and intangible assets that we own, or, in the case of leased or hired assets, we possess or have been granted the right to use by third parties.

Tangible assets include, for example, property, machinery, office equipment, vehicles, inventories, and tools. Intangible assets encompass experience, know-how, recipes, software, copyright, and industrial rights such as trademarks, designs, patents, and utility models.

We ensure that all tangible and intangible assets used by the Rosenxt Group are respected and protected from loss, theft, damage, abuse, or imitation. We take care that

- they are handled with care, responsibly, and in a resource-efficient manner.
- they are only used appropriately and exclusively for company or business purposes.
- third-party assets are only be used within the boundaries of the granted rights of use.
- any use in connection with illegal activities is strictly prohibited.

This responsibility lies with each of us. The same principles apply to assets entrusted to Rosenxt Group companies by their business partners.

V. Relationship with business partners and public offices

The Rosenxt Group strives to establish business relationships solely with customers, suppliers, and other partners who act in compliance with relevant national and international legal requirements and who share the values outlined in this Code of Conduct.

We are committed to making every effort to ensure that our actions align with the goals set forth in this policy and to support compliance with these objectives.

As part of our professional duties, we may also engage with public offices as representatives of the Rosenxt Group. We are dedicated to fostering trusting, cooperative, and transparent relationships with public authorities while fully adhering to the relevant administrative principles and regulations.

VI. Trade regulations

As a global company, the Rosenxt Group is required to adhere to a broad range of national and international regulations related to customs, import/export controls, embargoes, and foreign trade laws that govern and sometimes restrict the movement of goods.

It is crucial for us to be compliant with these regulations to safeguarding the Rosenxt Group and our worldwide operations.

VII. Data privacy

We understand that data privacy and security are not just legal requirements but essential components of trust and integrity in the digital age. We are committed to protecting the personal and sensitive data of our customers, employees, and partners with the utmost care and vigilance. We comply with data protection laws by proactively investing in advanced encryption technologies, robust access controls, and regular security audits. Our goal is to not only meet current privacy standards but to anticipate future challenges, ensuring that our data protection strategies remain ahead of the curve.

In our commitment to transparency, we prioritize clear communication with stakeholders about how their data is collected, stored, and used. Individuals are empowered with control over their personal information, fostering a culture of trust and accountability.

VIII. Prohibition of forced and child labor

As part of our unwavering dedication to ethical business practices, we strictly prohibit any form of forced or child labor within our operations. We adhere to the principles set out by the United Nations Universal Declaration of Human Rights, which emphasizes the fundamental rights of every individual to work freely and without exploitation.

We recognize that fostering a fair and inclusive environment is not only a legal obligation but a moral imperative. By maintaining zero tolerance for forced labor, human trafficking, and child labor, we ensure that all individuals are treated with dignity, respect, and fairness. We actively work with our suppliers and partners to uphold these standards, requiring them to adhere to the same ethical guidelines that govern our own operations.