

## 1. General

Nevoga's reputation is our most valuable asset, and is impacted by our actions. We are committed to compliance with the highest ethical standards, fulfilling our obligations and acting in a manner that is financially, socially and environmentally sound and lawful. These compliance rules apply to all employees and companies in the Nevoga Group. This is also binding for all our suppliers of goods and services to ensure we can meet our obligations. These compliance rules were developed to achieve our ecological, financial and social aims and to uphold the principles and values of Nevoga: customer benefit, respect, reliability and continuous improvement.

## 2. Observance of human rights

If we engage in business contacts with companies in countries where the protection of human rights is not universally guaranteed, Nevoga shall assess each business partner based on specific criteria before concluding a contract. These criteria should include, among others, the following conditions:

- **National legislation:** The legislation of the countries in which the suppliers are active must be observed, and must set the minimum standard for the working conditions of employees. If the respective national legislation imposes stricter requirements than the ILO conventions or the **United Nations Declaration of Human Rights**, the more stringent requirements shall take precedence in all cases.
- Suppliers must respect **human rights** as defined by the UN and workers' rights to **freedom of association** and collective bargaining.
- **Child labour** is strictly forbidden.
- **Forced labour** is strictly forbidden.
- All forms of **discrimination** are strictly forbidden.
- The **rights of association and organisational rights** must be observed.
- **Rates of pay and working hours:** The minimum rates of pay must comply with the respective national legislation. The minimum wage must never fall below the subsistence level of the country in which the supplier is active. Employees must be paid regularly. Overtime must be in accordance with national legislation and remunerated as a supplement to the worker's normal remuneration at all times.
- **Health and safety requirements:** Suppliers of Nevoga and their subcontractors must provide their employees with a safe and healthy work environment.
- **Living conditions:** The living area per employee must meet the specified minimum requirements, must be hygienic and provide security and personal integrity.

## 3. Compliance with international standards of conduct

All parties shall, at all times, ensure they act in accordance with the recognised standards of the national and international authorities and the UN.

## 4. Data protection

All the employees of the Nevoga Group must comply with the stipulations of Nevoga with respect to protection of the data of employees, customers and investors. The necessary due care and attention must be taken to protect personal data in the context of the assigned task.

Any deficiencies detected must be reported to the supervisor or responsible data protection officer immediately.

## 5. Confidentiality

Company and business secrets must be treated confidentially. This also applies to additional information that Nevoga and its contractual partners and customers wish to keep confidential. Such information may not be disclosed to unauthorised persons without permission, and this obligation shall continue after the termination of the employment relationship.

## 6. Occupational health and safety

Processes, production facilities and resources must comply with the applicable legal and internal requirements for occupational health and safety and fire and environmental protection.

## 7. The environment

All persons to whom these compliance rules apply must, as a minimum, satisfy the national environmental requirements that apply in their respective country of activity which are relevant to their current agreement with the Nevoga Group.

## 8. Respect and consideration for potential customers and suppliers

Contact with potential customers must be active and continuous to convey a constantly updated status of our collaboration and to share and common topics and views. These contacts must comply with all the aspects of our compliance rules.

## 9. Conflicts of interest

The Nevoga Group strives to maintain sustainable business relationships with its customers, suppliers and business partners that are mutually beneficial.

The parties concerned must therefore ensure that the interests of our customers, suppliers and business partners are taken into account in a fair manner. The interests of customers, suppliers or business partners must not be prioritised to the detriment of other customers, suppliers or business partners.

## 10. Corruption

No employee of the Nevoga Group shall grant improper advantages to business partners, their employees or other third parties, or attempt to do so with respect to business activities of any kind. This applies in particular if the type and scope of such advantages would be likely to influence the recipient's actions and decisions in an unlawful manner.

- **Gifts, business meals and events** to gain information, for representation or entertainment purposes can be a legitimate way of establishing and consolidating business relationships. However, under no circumstances must they serve to gain unfair business advantages or to an extent or in a manner that would be likely to call into question the professional independence and judgment of the respective parties.
- The management shall make decisions regarding **donation and sponsorship** activities. These must not be used to indirectly obtain unfair advantages from business partners.

The same applies to the acceptance of gifts by employees of the Nevoga Group. No gifts (including cash, invitations and discounts) may be accepted which will enable the donor to gain unfair business advantages in return. The acceptance of gifts for the purpose of establishing and consolidating business relationships up to an amount of €35.00 per year is permitted, and this will also require the consent of the management.

**11. Responsibility for implementation**

The management of the Nevoga Group is responsible for the implementation and observation of these compliance rules. Implementation will be reinforced by the guidelines and regulations of which all employees of the Nevoga Group must be aware. Suppliers who conclude contracts with the Nevoga Group are also liable for the implementation of the Nevoga Group compliance rules and the monitoring of compliance in their respective organisation.

**12. Monitoring and compliance with the requirements**

These compliance rules are regularly updated within the Nevoga Group. When suppliers agree to these compliance rules, they also undertake to observe them. Nevoga requires all interested parties to immediately report any deviations from these compliance rules to the management of the Nevoga Group.

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