

§ CODE OF CONDUCT

This document is an electronic translation of the original "Code of Conduct" in German. The German version is binding.



Version

Ver- sion	Date (valid from)	Changes	Edited by	Release by
01	2024-02-14	First Version	L. Rosen- baum	A. Böttner
02	2024-02-22	- Correction Chapter 7 – Greenhouse Gas Emissions - Correction Chapter 9 – Handling Chemicals - Expansion Section 6.6 – Land, Forest and Water Rights - Expansion Chapter 6.7 – Security Forces	L. Rosen- baum/ A. Godt	A. Böttner
03	2024-03-01	- Correction Chapter 7.1 – Measurement of Greenhouse Gas Emissions - Certificate Adjustments	L. Rosen- baum/A. Godt	A. Böttner
04	2025-07-03	Updated MD	A. Godt	A. Lindemann
05	2025-11-27	Updated to NEURA Mobile Robots GmbH	A. Godt	A. Lindemann
06	2026-02-06	New registered office HRB Hamburg	A. Godt	
07	2026-04-14	New Tax-Number	A. Godt	
08	2026-06-01	New Position Bent Sternfeld	A. Godt	
09	2026-08-14	New Logo: ek robotics a brand of NEURA	A. Godt	
10	2026-09-18	New NEURA Mobile Robots Logo	A. Godt	



Note: Versions dated before 01 October 2025 refer to ek robotics GmbH and are mentioned for editorial purposes only.

Relevated Documents

Title	File Name
General Terms and Conditions	NEURA Mobile Robots GmbH_GTC_en
General Terms and Conditions of Purchase	NEURA Mobile Robotsc GmbH_GTCP_en
Quality Management System according to ISO 9001:2015	NMR_Certificate ISO 9001
Environmental Management System according to DIN EN ISO 14001:2015	NMR_Certificate ISO 14001 NMR_Certificate ISO 14001
Information Security Management System (ISMS) according to ISO 27001:2024	NMR_27001_HH NMR_27001_RT
Compliance Management System according to DIN ISO 37301:2021	NMR_Certificate ISO 37301_HH NMR_Certificate ISO 37301_RT

Table of Contents

Version	2
Relevated Documents.....	3
1 Basic Understanding.....	5
2 Compliance with the Law	5
3 Integrity and Compliance	6
3.1 Corruption	6
3.2 Fair Competition	6
3.3 Anti-Money Laundering (AML) Prevention	6
3.4 Financial Responsibility	6
3.5 Protection of Information and Intellectual Property.....	6
3.6 Data Protection	7
3.7 Disclosure of Information	7
3.8 Export Control.....	7
3.9 Avoidance of Conflicts of Interest.....	7
4 Health and Safety	7
4.1 Machine Safety.....	8
4.2 Fire Protection	8
5 Remuneration and Working Hours	8
6 Respect for Human Rights.....	9
6.1 Ban on Child Labour	9
6.2 Ban on Forced Labour	9
6.3 Freedom of Association and Collective Bargaining	9
6.4 Promotion of Variety and Diversity, Equal Opportunities	10
6.5 Ethical Recruitment	10
6.6 Land, Forest and Water Rights and Forced Eviction	10
6.7 Deployment of Private and Public Security Forces.....	10
7 Environment, Energy and Climate Protection.....	10
7.1 Monitoring our Greenhouse Gas Emissions	11
7.2 Noise Emissions	11
8 Dealing with Conflict Minerals	11
9 Supply Chain	12
10 Consumer Interests	13
11 Implementation and Enforcement	13
11.1 Communication.....	13
11.2 Indications of Offences	14
12 Signature	14



1 Basic Understanding

This Code of Conduct is based on a common basic understanding of socially responsible corporate governance in accordance with the following guidelines.

We, the undersigned company NEURA Mobile Robots GmbH, assume responsibility within the scope of our respective possibilities and scope of action by taking into account the consequences of our business decisions and actions in legal, economic, technological as well as social and ecological terms. In this way, we contribute to the social and economic development of the countries and regions in which we operate.

Our actions are in accordance with the relevant legal regulations. We are guided by ethical values and principles, in particular integrity and honesty as well as respect for human dignity, as set out in the principles of the United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises and the core labour standards of the International Labour Organisation (ILO) as well as the United Nations Guiding Principles on Business and Human Rights.

This Code of Conduct sets out the basic principles of our actions, which we actively require our employees worldwide to observe. The contents apply to all branches and business units of our company. The contents of this Code of Conduct are anchored in our General Terms and Conditions, our General Terms and Conditions of Purchase, our Declaration of Commitment and our ISO 9001:2015-certified quality management system¹.

We expect the same basic understanding from our business partners. Rights in favour of third parties should not be established.

2 Compliance with the Law

Compliance with the applicable laws and other legal provisions of the countries in which we operate is a matter of course for us. If local laws and regulations are less restrictive, our actions are guided by the principles of this Code of Conduct. In cases where there is a direct conflict between mandatory local law and the principles contained in this Code of Conduct, local law takes precedence. However, we endeavour to comply with the contents of this Code of Conduct.

¹ See section "Relevated " on p.2

3 Integrity and Compliance

We have taken appropriate compliance² measures, which are supported by the DIN ISO 37301:2021-certified compliance management system³, so that the following topics are adequately covered:

3.1 Corruption

We do not tolerate corruption, bribery or extortion; they prevent fair competitive conditions. In our business relationships, we neither promise, offer, grant, demand or accept inducements that are connected with the intention of influencing business decisions or could give the impression of doing so, nor do we allow ourselves to be promised such inducements. A particularly strict standard must be applied when dealing with persons to whom special criminal and liability regulations apply (e.g. public officials).

3.2 Fair Competition

We act in accordance with national and international competition and antitrust law and do not participate in price fixing, market sharing or customer, market or supply agreements.

3.3 Anti-Money Laundering (AML) Prevention

Money laundering refers to the process of smuggling illegally obtained money or assets into the legal financial and economic cycle. We fulfil our legal obligations to prevent money laundering and do not participate in transactions that serve to conceal or integrate criminal or illegally acquired assets.

3.4 Financial Responsibility

We are financially responsible for our business activities and comply with the applicable accounting and tax regulations. We keep accurate, complete and timely records of all business transactions and avoid any manipulation or misrepresentation of data. We retain all relevant documents and make them available to the relevant authorities if required. We maintain the integrity and security of our accounting systems and prevent misuse or fraud.

3.5 Protection of Information and Intellectual Property

We protect confidential information and respect intellectual property; technology and know-how transfer must be carried out in such a way that intellectual property rights and customer information,

² Compliance stands for the observance of legal requirements, regulatory standards, voluntary commitments and internal guidelines.

³ See section "Relevated " on p.2



business secrets and non-public information are protected. We observe the applicable laws for the protection of business secrets and treat confidential information of our business partners accordingly.

3.6 Data Protection

We process, store and protect personal data in compliance with legal regulations. For example, personal data is collected confidentially, only for lawful, previously defined purposes and in a transparent manner. We only process personal data if it is protected against loss, alteration and unauthorised use or disclosure using appropriate technical and organisational measures.

3.7 Disclosure of Information

We are committed to communicating all relevant information about our company and our business activities openly, honestly and transparently and to honouring the confidentiality agreements of our customers. We comply with applicable laws and regulations regarding the disclosure of information and avoid misleading or false statements. We respect the right of the public and our stakeholders to be informed about our performance, strategies, goals and values.

3.8 Export Control

We undertake to comply with the relevant legal norms for export control - in particular authorisation requirements, export and assistance bans - when transferring and exporting our goods.

3.9 Avoidance of Conflicts of Interest

We avoid internal and external conflicts of interest that could illegitimately influence business relationships. If this is not successful, we disclose these conflicts.

4 Health and Safety

We protect the health of our employees by taking appropriate health and safety measures that adequately cover the following topics:

- Compliance with applicable laws and orientation towards international health and safety standards⁴;

⁴ Cf. ILO Guidelines on Occupational Safety and Health; ILO guidelines on safety and health at work; SA 8000 Social Accountability or ISO 45001 Occupational Health and Safety Management System, etc.

- suitable ergonomic workplace design, safety regulations and provision of suitable personal protective equipment;
- Implementation of preventive controls, emergency measures, an accident reporting system and other suitable measures for continuous improvement;
- Enabling access to drinking water in sufficient quantities and access to clean sanitary facilities for employees.
- Raising awareness of how to deal with noise in the workplace

We ensure that all our employees are instructed accordingly.

4.1 Machine Safety

We attach great importance to the safety of our machines, cranes and industrial trucks, which are regularly maintained and inspected. We adhere to all applicable safety standards and regulations for our industry. We regularly train our employees on the subject of machine safety to ensure that they are qualified, competent and responsible.

4.2 Fire Protection

We comply with legal and industry-specific fire safety regulations and have suitable precautions in place to prevent and combat fires. We have a fire safety officer who regularly checks and optimises the fire safety situation. We train our employees in fire safety to give them the necessary knowledge and awareness of how to act in the event of a fire.

5 Remuneration and Working Hours

Remuneration is based on the applicable laws and any existing binding collective agreements and is supplemented by the relevant national minimum wage laws. Employees are informed clearly, in detail and regularly about the composition of their remuneration.

We comply with the applicable laws and (international) labour standards⁵ with regard to the maximum permitted working hours and ensure that:

- the working hours, including overtime, do not exceed the respective statutory maximum limits;
- the weekly working time, including overtime, does not exceed 60 hours, even in exceptional cases, in the absence of such provisions;

⁵ ILO Convention No. 1 (Hours of Work (Industry) Convention), 1919)



- employees have at least one full day off per calendar week.

6 Respect for Human Rights

We respect and support the observance of internationally recognised human rights and

- respect the personal dignity, privacy and personal rights of each individual;
- protect and grant the right to freedom of opinion and expression;
- respect the rights of minorities and indigenous peoples by respecting their cultural identity, traditions and languages and ensuring equal opportunities;
- do not tolerate unacceptable treatment of employees, such as physical and psychological hardship, sexual and personal harassment or discrimination.

6.1 Ban on Child Labour

We do not tolerate child labour⁶. We do not hire any employees who are not at least 15 years old and ask for proof of age. In countries that fall under the exception for developing countries in accordance with ILO Convention No. 138, the minimum age can be reduced to 14 years. We do not hire employees for hazardous work who are not at least 18 years of age in accordance with ILO Convention No. 182.

6.2 Ban on Forced Labour

Forced labour, modern slave labour or comparable measures that deprive people of their liberty are prohibited⁷. All work must be voluntary and it must be possible to terminate the employment relationship.

6.3 Freedom of Association and Collective Bargaining

We respect the right of employees to freedom of association, freedom of assembly and collective bargaining⁸, insofar as this is legally permissible and possible in the country in which we operate. If this is not permitted, we seek appropriate compromises for our employees.

⁶ ILO Conventions No. 79, 138, 142 and 182

⁷ ILO Conventions No. 29 and 105

⁸ ILO Conventions No. 87, 135 and 154

6.4 **Promotion of Variety and Diversity, Equal Opportunities**

We promote equal opportunities and do not tolerate discrimination⁹. We treat all people equally, regardless of gender, age, skin colour, ethnic origin, sexual identity and orientation, disability, religious affiliation, ideology or other personal characteristics.

6.5 **Ethical Recruitment**

We attach great importance to ethical recruitment and adhere to the principles of fairness, transparency and responsibility. We recruit employees on the basis of their qualifications, skills and potential, without discriminating against them on the basis of criteria that have nothing to do with their professional performance. We promote an open and inclusive culture that values and supports diversity.

6.6 **Land, Forest and Water Rights and Forced Eviction**

We respect the land, forest and water rights as well as the right to housing of the people affected by our activities. We undertake not to carry out any unlawful forced evictions. In addition, we undertake not to unlawfully take land, forests and water through acquisition, development or other use.

6.7 **Deployment of Private and Public Security Forces**

We undertake to refrain from commissioning or using private and public security forces if there is a risk of torture and cruel, inhuman or degrading treatment, injury to life or limb or impairment of the freedom of association and union due to a lack of instruction or control in the use of security forces.

7 **Environment, Energy and Climate Protection**

We act in accordance with applicable laws and are guided by international standards¹⁰ in order to minimise negative effects on the environment and continuously improve our environmental and climate protection activities.

All employees are sensitised to environmental protection and the necessary training measures and courses are offered.

We have taken appropriate environmental protection measures by implementing a DIN EN ISO 14001:2015-certified environmental protection management system¹¹, which adequately covers the following topics:

⁹ ILO Conventions No. 111

¹⁰ ISO 14001 and standards of the OECD Guidelines/COP21

¹¹ See section "Relevated" on p.2

- Objectives, definition and implementation of measures and their continuous improvement;
- Environmental aspects such as
 - the reduction of CO₂ and greenhouse gas emissions,
 - increasing energy efficiency and utilising renewable energies,
 - ensuring water quality and reducing water consumption,
 - ensuring air quality,
 - the promotion of resource efficiency,
 - the reduction of waste and its proper disposal
 - the responsible handling of chemicals and other hazardous substances for people and the environment.

7.1 Monitoring our Greenhouse Gas Emissions

Reducing greenhouse gas emissions is a key factor in the environmental friendliness of our facilities and vehicles. We are committed to regularly measuring and reviewing our emissions to assess our performance and identify opportunities for improvement. We comply with legal requirements and guidelines to reduce our emissions where necessary. Innovative technologies and solutions help us to optimise energy consumption and the proportion of renewable energy in order to contribute to improved climate protection.

7.2 Noise Emissions

Noise emissions are an important aspect of the environmental compatibility of our systems and vehicles. We are committed to minimising noise pollution for our customers, employees and local residents by complying with legal requirements and guidelines. We invest in innovative technologies and solutions to reduce the noise level of our systems and vehicles and improve acoustic quality.

8 Dealing with Conflict Minerals

We take the necessary care to avoid the use of conflict minerals in our products in order to prevent human rights violations, corruption and the financing of armed groups or similar.

9 Supply Chain

We expect our suppliers to comply with all the principles of this Code of Conduct or to apply equivalent codes of conduct. We also encourage them to enforce the contents of this Code of Conduct in their supply chains.

These include:

- Integrity und Compliance
 - Combating Corruption
 - Fair Competition
 - Anti-Money Laundering (AML) Prevention
 - Financial Responsibility
 - Protection of Information and Intellectual Property
 - Data Protection
 - Disclosure of Information
 - Export Control
 - Avoidance of Conflicts of Interest
- Health and Safety
 - Occupational Health and Safety
 - Machine Safety
 - Fire Protection
- Remuneration and Working Hours
- Respect for Human Rights
 - Ban on Child Labour
 - Ban on Forced Labour
 - Freedom of Association and Collective Bargaining
 - Promotion of Variety and Diversity, Equal Opportunities
 - Non-Discrimination, Rights of Minorities
 - Ethical Recruitment
 - Land, Forest and Water Rights and Forced Eviction
 - Deployment of Private and Public Security Forces
- Environment, Energy and Climate Protection
 - Reduction of CO2 and Greenhouse Gas Emissions and Decarbonisation
 - Measurement and Monitoring of Greenhouse Gas Emissions
 - Utilisation of Renewable Energies, Increase in Energy Efficiency
 - Ensuring Water Quality and Air Quality
 - Promotion of Resource Efficiency



- Reduction of Waste and Appropriate Disposal
- Responsible Handling of Chemicals and other Hazardous Substances for People and the Environment
- Noise Emissions
- Dealing with Conflict Minerals

We reserve the right to check the application of this Code of Conduct by our suppliers systematically and on an ad hoc basis and to request evidence of this if necessary. This may take the form of questionnaires, assessments or audits, for example.

If there are still doubts regarding compliance with this Code of Conduct, the supplier is requested to take appropriate countermeasures and to report the matter to his responsible contact in our company. If necessary, the co-operation will be terminated.

10 Consumer Interests

Where consumer interests are affected, we comply with consumer protection regulations and appropriate sales, marketing and information practices.

Particularly vulnerable groups (e.g. young people or pregnant women) receive increased attention.

11 Implementation and Enforcement

We make suitable and reasonable efforts to continuously implement, document and apply the principles and values described in this Code of Conduct. All employees are sensitised to the content of the Code of Conduct and receive training on relevant topics as required. Violations of the Code of Conduct will not be tolerated and may lead to consequences under labour law.

11.1 Communication

We communicate openly and in a dialogue-oriented manner about the requirements of this Code of Conduct and its implementation to employees, customers, suppliers and other interest and stakeholder groups.



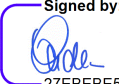
11.2 Indications of Offences

We offer our employees and business partners access to a protected mechanism for reporting possible violations of the principles of this Code of Conduct in confidence. If you have any information, please contact the following person/office directly or anonymously. Contact details (mail, phone):

Bent Sternfeld | Finance & Administration Manager & Legal Affairs
bent.sternfeld@ek-robotics.com, phone: +49 40 238 808 – 243

12 Signature

NEURA Mobile Robots GmbH

Signed by:

27EBEBE55C72483...
Andreas Lindemann
Managing Director

NEURA Mobile Robots GmbH
Oberwerder Damm 11
20539 Hamburg
Germany