

Code of Conduct CAS AG: Supplier Code of Conduct

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Steuer-Nr. 43/710/01870
GLN 43 99902 02748 9

DOCUMENT INFORMATION

Created by:	Rebecca Weber
Version:	1.2
Last revision:	15.10.2024
Distribution circle:	External

Change Log

Version	Created by	Data created	Release date	Approved by	Role within the company
1.0.	Ariane Kohs	28.06.2023	29.06.2023	Dirk Blum	Member of the Executive Board
1.1.	Ariane Kohs	22.08.2023	22.08.2023	Dirk Blum	Member of the Executive Board
1.2	Rebecca Weber	30.09.2024	15.10.2024	Olaf Pagel	Member of the Executive Board

Foreword

For CAS AG, sustainable development is the benchmark for a long-term corporate policy that addresses not only economic but also environmental and social challenges. Acting in accordance with applicable legislation at all times and in a responsible manner is a key corporate objective for us and is an integral part of CAS AG's identity.

Below, we set out our requirements for ourselves and our business partners, based on national and international laws, principles and conventions, including the 'UN Global Compact' in the areas of human rights, labour standards, environmental protection and anti-corruption, the BME 'Code of Conduct' adopted by the BME (Federal Association for Materials Management, Purchasing and Logistics), and the relevant conventions of the International Labour Organisation (ILO).

Scope of application

This Code of Conduct has been drawn up in close consultation with the Executive Board of CAS AG and applies to all business partners, suppliers and other key stakeholders who work for and with CAS AG. The current version of this Code shall form an integral part of the business relationship with the relevant business partner or supplier for its entire duration and shall remain in force until further notice, even if no further reference is made to its validity.

Review mechanism

This Code of Conduct is reviewed annually by the relevant people in collaboration with the Executive Board of CAS AG and amended where necessary. The number of breaches of the principles set out herein is also reviewed regularly and may lead to additional measures being taken where necessary.

Responsibilities

The Code of Conduct is made available by the relevant people to every business partner, supplier and other key stakeholders via email, with the aim of strengthening mutual understanding of how sustainability issues should be addressed.

In addition to providing written confirmation of receipt, it is expected that the standards detailed here will be complied with and that any breaches will be reported immediately via the channel specified in Chapter 4.

Sanctions

All business partners and suppliers of CAS AG are encouraged to report any breaches of the guidelines set out in this document without delay via the channel specified in Chapter 4. CAS AG undertakes to provide appropriate protection against retaliation for those who report breaches. If a breach is confirmed, it may be subject to sanctions.



Dirk Blum
Member of the Executive
Board CAS AG



Olaf Pagel
Member of the Executive
Board CAS AG

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1 OUR SOCIAL RESPONSIBILITY AS A MEMBER OF SOCIETY

Our social responsibility naturally entails observing and complying with the law. In all business decisions, we are obliged to observe the legal framework within which we operate.

Every business partner of CAS AG must also be aware of their social responsibility, particularly with regard to the welfare of people and the environment and ensure that they contribute to sustainable development.

Specifically, the following principles of conduct arise from our social responsibility:

1.1 HUMAN RIGHTS

The United Nations Universal Declaration of Human Rights and the European Convention for the Protection of Human Rights and Fundamental Freedoms set out the international community's requirements and expectations regarding respect for and observance of human rights.

COMPANY PHILOSOPHY

We respect, protect and promote the applicable regulations governing the protection of human and children's rights (hereinafter referred to as 'human rights') worldwide as fundamental and universally applicable principles. We reject any use of child labour, forced labour or compulsory labour, as well as any form of modern slavery, involuntary or exploitative prison labour, human trafficking or other forms of exploitation. This applies not only to collaboration within our company; we also expect this from our business partners and their supply chains.

1.2 EQUAL TREATMENT

Equal opportunities and equal treatment are key cornerstones of fair, non-discriminatory and open interaction. CAS AG promotes respectful cooperation based on partnership, diversity and tolerance. This is what will enable us to achieve the highest levels of productivity, competitiveness, innovation, creativity and efficiency.

COMPANY PHILOSOPHY

We offer equal opportunities for all. We do not discriminate against anyone and do not tolerate discrimination on the grounds of ethnic or national origin, gender, religion, belief, age, disability, health status, sexual orientation, skin colour, political opinion, social background or any other characteristics protected by law. We embrace diversity and create an environment that promotes the individuality of every single person in the interests of the company. The selection, recruitment and development of our staff are always based on their qualifications and abilities.

We also expect our business partners to provide a respectful and non-discriminatory working environment, free from discrimination, intimidation and harassment of their staff.

1.2.1 FAIR WAGES AND SALARIES

We pay fair wages and salaries. Furthermore, we adhere to the 'Equal Pay' principles for work of equal value.

Remuneration for regular working hours must be at least equal to the living wage¹ in the respective country. Employees must be granted all benefits required by law. Wage deductions as a disciplinary measure are not permitted.

In addition to complying with the 'Fair Payment' and 'Equal Pay' principles, the business partner must ensure that employees receive clear, detailed and regular written information on the breakdown of their pay.

1.3 ENVIRONMENTAL PROTECTION

We do not operate any production facilities, and our services are not packaged in plastic and dispatched. Nevertheless, we are aware that the consultancy business is not inherently green.

Sustainability and the conservation of resources are therefore key corporate objectives for CAS AG.

COMPANY PHILOSOPHY

Our understanding of Green IT extends beyond IT infrastructure and hardware or green electricity for our sites; rather, we strive to incorporate the principle of sustainability into all our business processes and thereby embed it within our organizational structure. We are committed to protecting and preserving our environment. With this in mind, we ensure that we use renewable raw materials wherever possible and support their cultivation. We use renewable energy and optimize our processes for energy efficiency throughout the value chain.

We minimize our environmental impact and continuously improve our environmental protection measures. Since February 2023, we have been a supporter of the Alliance for Development and Climate. In doing so, we are sending a strong signal of our commitment to implementing global climate protection and sustainable development goals in collaboration with other companies and institutions.

When selecting our business partners, we take into account the implementation of an environmental management system, participation in relevant environmental initiatives, or appropriate ratings. This is particularly aimed at avoiding environmental risks arising from the use of mercury or chemicals, as well as in the context of waste disposal.

We do not tolerate serious environmental damage, unlawful evictions or the use of security services that violate human rights within our supply chains.

¹ A living wage, as defined in Articles 23 and 25 of the 'United Nations Universal Declaration of Human Rights', is the remuneration that a worker receives for a standard working week in a given location, which is sufficient to enable the worker and his or her family to enjoy an adequate standard of living. A decent standard of living includes food, water, housing, education, healthcare, transport, clothing and other essential needs, including provision for unforeseen events.

2 OUR RESPONSIBILITY AS BUSINESS PARTNERS

CAS AG attaches particular importance to consistently implementing and clearly communicating the legal framework, internal company guidelines and corporate values. This also means that we market our services exclusively through our authorized sales channels.

Specifically, our responsibility as a business partner gives rise to the following principles:

2.1 CONFLICTS OF INTEREST

A potential conflict of interest arises when the private interests of one of our employees conflict, or may conflict, with the interests of CAS AG. Such a conflict of interest may arise, in particular, from secondary employment. If an employee prioritizes their personal interests over those of the company, this may harm the company.

COMPANY PHILOSOPHY

We respect our employees' personal interests and private lives. However, we attach great importance to avoiding conflicts between private and business interests, or even the mere appearance of such conflicts. We base our decisions solely on objective criteria and do not allow ourselves to be influenced by personal interests or relationships.

CAS AG expects all its business partners to disclose any situations or circumstances that could give rise to or constitute a conflict of interest.

2.2 GIFTS AND HOSPITALITY

Gifts, hospitality and invitations are commonplace in business dealings. Provided these remain within reasonable limits and do not contravene internal or statutory regulations, they are not objectionable. However, if such gifts exceed these limits and are used to influence third parties, this may constitute a criminal offence.

COMPANY PHILOSOPHY

Through our internal guidelines on dealing with gifts, hospitality and invitations to events, we set out which benefits are appropriate and which checks must be carried out when accepting or offering such benefits.

2.3 PROHIBITION OF CORRUPTION

Corruption is a serious problem in the business world. It leads to decisions being made for improper reasons, hinders progress and innovation, distorts competition and harms society. Corruption is prohibited. It may result in fines for the company and criminal sanctions for the employees involved.

COMPANY PHILOSOPHY

The quality of our services is the key to our success. We do not tolerate corruption. Monetary or other personal benefits in return for preferential treatment in business deals are neither offered, promised, granted nor condoned. We also expect our business partners to adhere to this standard.

2.4 DEALING WITH PUBLIC OFFICIALS AND ELECTED REPRESENTATIVES

When dealing with elected representatives and public officials, as well as governments, public authorities and other public bodies, specific legal conditions often apply; even a single breach can have serious consequences and may result in CAS AG being permanently excluded from public procurement contracts.

COMPANY PHILOSOPHY

Our dealings with public officials and elected representatives are strictly governed by the law and the relevant internal regulations designed to prevent conflicts of interest and corruption. We do not make any payments or donations to political parties, their representatives, politicians, elected representatives, candidates for political office or individuals.

We also recommend that our business partners adopt this approach.

2.5 PROHIBITION OF MONEY LAUNDERING AND THE FINANCING OF TERRORISM

Almost every country in the world has laws against money laundering and the financing of terrorism. Money laundering occurs when funds or other assets derived directly or indirectly from criminal offences are introduced into the legal economic system, thereby concealing their origin. The financing of terrorism occurs when funds or other resources are made available for terrorist offences or to support terrorist organizations. Liability for money laundering does not require the person involved to be aware that money is being laundered through the relevant legal transaction or transfer.

Even unintentional involvement in money laundering can result in severe penalties for all those involved.

COMPANY PHILOSOPHY

We carefully verify the identity of customers, business partners and other third parties with whom we wish to work. It is our stated aim to maintain business relationships only with reputable partners whose business activities comply with legal requirements and whose assets are of legitimate origin. We neither tolerate nor facilitate any involvement in activities relating to money laundering or the financing of terrorism.

We immediately allocate incoming payments to the corresponding services and record them in our accounts. We ensure that payment flows are transparent and open.

2.6 ACCOUNTING

It is only through proper accounting and accurate financial reporting that CAS AG can build and maintain trust amongst its shareholders, unit holders and contractual partners. Should any irregularities arise, this could have serious consequences for the company and also for the individuals responsible.

COMPANY PHILOSOPHY

We strictly adhere to the legal framework governing proper accounting and financial reporting. Transparency and accuracy are our top priorities. With this in mind, we regularly keep our employees, shareholders and unit holders informed about our current financial position and business performance. We publish our financial statements on time, prepared in accordance with national accounting standards.

2.7 TAXES AND CUSTOMS DUTIES

Compliance with tax and customs regulations builds trust with customers and the tax authorities. Should any irregularities arise, this could result in significant financial losses and serious reputational damage for CAS AG, and the business partner or employee responsible must also expect to face negative consequences.

COMPANY PHILOSOPHY

We are aware of our social responsibility in fulfilling our tax and customs obligations and are firmly committed to complying with national and international legislation.

We also expect our business partners to comply with the applicable tax laws and customs regulations.

2.8 FAIR AND FREE COMPETITION

Fair and free competition is protected by the applicable competition and antitrust laws. Compliance with these laws ensures that there are no distortions of competition in the market – for the benefit of all market participants. In particular, agreements and concerted practices between competitors which have the object or effect of preventing or restricting free competition are prohibited. The abuse of a dominant market position is also unlawful. Such abuse may occur, for example, in the unequal treatment of customers without objective justification (discrimination), in the refusal to supply goods or services, in the imposition of unreasonable purchase or sale prices and conditions, or in tying arrangements where there is no objective justification for the additional service required. Anti-competitive behavior may result in fines and penalties.

COMPANY PHILOSOPHY

We conduct our business exclusively in accordance with the merit principle and on the basis of the market economy and free, unhindered competition. We are happy to measure ourselves against our competitors, whilst always adhering to the law and ethical principles. We do not enter into anti-competitive agreements with competitors or suppliers, and we also expect our business partners not to engage in conduct that contravenes competition and antitrust law, and to ensure that this expectation is upheld throughout the supply chain.

3 OUR RESPONSIBILITY IN THE WORKPLACE

It is in CAS AG's own best interests to protect the health of every single employee and to ensure their safety. Protection and safety also apply to the data of employees and customers, as well as to the company's proprietary know-how and business assets. Specifically, CAS AG's responsibilities in the workplace give rise to the following principles:

3.1 HEALTH AND SAFETY AT WORK

CAS AG takes its responsibility for the health and safety of its employees very seriously. We ensure health and safety at work in accordance with the applicable national regulations and in line with the company's health and safety policy.

COMPANY PHILOSOPHY

By continuously improving working conditions and through a wide range of preventative and health-promoting measures, we maintain and promote the health, productivity and job satisfaction of our staff.

We expect our business partners to adopt a 'zero tolerance' approach to human rights violations. This includes providing a suitable working environment for both direct employees and staff within the supply chain by exercising due diligence and complying with legal requirements and ensuring that this is the case throughout the supply chain.

3.1.1 FAIR WORKING HOURS

The business partner shall ensure that it complies with the applicable legislation on working hours.

3.2 PRIVACY POLICY

3.2.1 PROTECTION OF PERSONAL DATA

To protect privacy, there are specific legal provisions governing the handling of personal data. In principle, the collection, storage, processing and other use of personal data requires the consent of the data subject, a contractual provision or some other legal basis.

COMPANY PHILOSOPHY

We protect the personal data of employees, former employees, customers, suppliers and other data subjects. We collect, gather, process, use and store personal data only in accordance with legal requirements.

Our business partners must ensure the protection and respect of personal rights by taking appropriate measures to comply with applicable regulations and laws, particularly when handling personal data.

3.2.2 PROTECTION OF CONFIDENTIAL COMPANY INFORMATION KNOW-HOW AND INTELLECTUAL PROPERTY

CAS AG holds trade secrets, business secrets and technical know-how. This knowledge forms the basis of our commercial success. The unauthorized disclosure of such knowledge may cause significant damage to the company and result in consequences for the perpetrator under employment, civil and criminal law.

COMPANY PHILOSOPHY

We recognise the value of our company's in-house expertise and take great care to protect it. We respect the intellectual property of competitors, business partners and other third parties.

We also expect our business partners to protect information from misuse, loss, destruction and manipulation.

3.3 IT SECURITY

Information technology (IT) or electronic data processing (EDP) is a key component of day-to-day operations at CAS AG and entails a wide range of risks. These include, in particular, disruption to data processing caused by malware (viruses), the loss of data due to software errors, or the misuse of data (e.g. by hackers).

COMPANY PHILOSOPHY

Data processed in IT systems must be protected to the best possible extent, but at the very least in accordance with the law.

3.4 HANDLING OF COMPANY ASSETS

The tangible and intangible assets of CAS AG are intended to support our employees in achieving the company's business objectives and may only be used in accordance with company regulations.

COMPANY PHILOSOPHY

We respect the company's tangible and intangible assets and do not use them for purposes unrelated to its business.

4 REPORTING MISCONDUCT

We put organizational measures in place to prevent criminal offences and other legal breaches, or breaches of this CAS AG Code of Conduct, both internally and externally. Our employees and external parties are always encouraged to speak out freely and without fear of reprisals, and to report any breaches, anonymously if necessary.

To this end, we have set up a whistleblowing system, CLUE#ZO, for the confidential reporting of breaches of the CAS AG Code of Conduct, in particular regarding illegal business practices or potential human rights violations.

The digital whistleblowing system offers all CAS AG employees and external parties the opportunity to draw attention to potential misconduct within the company in a completely secure and anonymous manner. The information is treated as strictly confidential and is reviewed by an external ombudsman and subsequently processed in accordance with the Whistleblower Protection Act.

CLUE#ZO can receive reports of breaches of EU law and national law, in particular where these involve offences punishable by criminal penalties (criminal offences) or administrative fines (administrative offences). Reports can be submitted at any time, and the integrated dialogue feature is available in multiple languages via CLUE#ZO.

Reports of breaches can be submitted confidentially via the following channels:

Online Reporting-Channel Whistleblowersystem: <https://casag.cluezo.de>

We will thoroughly investigate every report of misconduct. Depending on the outcome, a transparent decision will be made as to which consequences are appropriate, necessary and proportionate.

5 COMPLIANCE AND BREACHES

5.1 COMPLIANCE MONITORING PROCEDURES

Representatives of CAS AG and third parties commissioned by CAS AG are granted unrestricted permission to verify compliance with the Code of Conduct on site on a random basis by means of standardized audits of the workplaces. These audits require a reasonable period of advance notice. In exceptional cases, where there are substantiated indications of breaches, CAS AG may also carry out unannounced audits. During audits, CAS AG shall ensure that no data protection, competition law or confidentiality requirements are breached. The business partner shall endeavor to ensure that its business partners (hereinafter: sub-suppliers) grant representatives of CAS AG unrestricted permission to carry out random on-site inspections of workplaces through standardized CSR audits. CAS AG is entitled to request, to an appropriate extent and in anonymized form, information regarding compliance with the standards by the business partner and its sub-suppliers for the purpose of fulfilling its due diligence obligations in accordance with the Supply Chain Due Diligence Act (LkSG). In exceptional cases – where there is substantiated knowledge of possible breaches on the part of sub-suppliers – this may also include requesting the name of the sub-supplier on a random basis for verification purposes. As a rule, however, anonymized information is sufficient.

5.2 SANCTIONS FOR BREACHES

- (1) Should a breach by the business partner of the principles of CAS AG's Code of Conduct be identified, CAS AG shall notify the business partner of this in writing and set a reasonable grace period for the business partner to bring their conduct into line with the requirements. CAS AG may provide support to help remedy or minimize the breach. The business partner shall provide the information required for this purpose and shall cooperate throughout the remedial process. In particular, where necessary, the business partner shall work with CAS AG to draw up and implement a plan to remedy or minimize the breach.
- (2) If the business partner culpably breaches the principles or implementation provisions of this Supplier Code of Conduct, CAS AG shall be entitled, following the expiry of a grace period, to temporarily suspend the business relationship.
- (3) Where, as a result of a breach by the business partner of the principles or implementation provisions of this Supplier Code of Conduct, it is unreasonable for CAS AG to continue the contract until its ordinary termination, CAS AG may terminate the contract upon expiry of a grace period, provided that CAS AG has given notice of such termination when setting the grace period. The right to terminate the contract without notice pursuant to Section §314, third sentence of the German Civil Code (BGB), as well as the right to claim damages, remains unaffected.

6 CONTACT

If you have any questions regarding the content of CAS AG's Code of Conduct, please contact the following people:

Name	Position	E-Mail
Dirk Blum	Member of the Executive Board	dirk.blum@c-a-s.de
Olaf Pagel	Member of the Executive Board	olaf.pagel@c-a-s.de
Joerg Lueders	Ombudsmann	https://casag.cluezo.de
Jana Bickmann & Rebecca Weber	Sustainability management	nachhaltigkeit@c-a-s.de

Contact Data Protection Officer:

Name	Position	E-Mail
Joerg Lueders	External Data Protection Officer at CAS AG	datenschutz@c-a-s.de
Vasco Niendorf	External Information Security Officer at CAS AG	informationssicherheit@c-a-s.de



CONSENT TO CODE OF CONDUCT

As a business partner/supplier of CAS AG, we undertake to adhere to CAS AG’s Code of Conduct and confirm that we will act in accordance with the ethical and legal principles set out in this Code of Conduct. We also pass these requirements on to our supply chain. In the event of non-compliance with the provisions of the Code of Conduct, CAS AG reserves the right to impose the specified sanctions.

Company	
Address	
Contact	
Mail	
Phone	

Place, Date

Signature, Stamp

Name, Position