

# Code of Conduct

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Dear employees,

Karl Mertl Handelsges.m.b.H. has been a reliable partner for steel pipes since 1949. As a medium-sized family business, we emphasize economic, social and environmental responsibility and live by these values.

The basis for this is provided by the applicable national laws as well as the following internationally recognized guidelines and standards:

- UN Guiding Principles on Business and Human Rights
- UN Convention on the Rights of the Child
- ILO Declaration on Fundamental Principles and Rights at Work
- Ten Principles of the United Nations Global Compact (UNGC)
- EU Charter of Fundamental Rights

The management is committed to respecting applicable laws, human rights, social standards, and environmental protection.

The present Code of Conduct sets the basis for achieving this goal. We expect our employees to actively comply with its guidelines.

Mag. Marie Gruscher

Ing. Mag. Jürgen Spannraft

*Management Board*

## 1. Compliance and Ethical Responsibility

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### Legal Compliance

We are committed to complying with all applicable Austrian and European legal requirements. In all operational and business activities, employees must observe the applicable laws and internal regulations. All employees are responsible for informing themselves about the rules and requirements applicable to their area of responsibility. In cases of uncertainty, supervisors or management must be consulted.

### Corruption and fair competition

Fair competition is an integral element of our corporate culture. Any form of corruption is therefore prohibited. Accepting or offering benefits is not allowed, except for low-value gifts and customary hospitality; however, these must not create the impression of undue influence. In the interest of fair competition, antitrust and competition regulations must be observed; price-fixing and other agreements with competitors are therefore prohibited.

### Confidentiality

Confidential information and trade secrets of any kind obtained in the course of professional activities must be kept confidential. It must be ensured that such information is stored securely and that intellectual property is protected. The use and disclosure of personal data, both internally and externally, is permitted only in accordance with legal requirements. The obligation of confidentiality continues to apply to employees even after termination of employment.

### Trade Compliance

We act in accordance with applicable regulations on import and export controls as well as on sanctions. We comply with legal requirements for the prevention of money laundering and terrorist financing. All employees are required to act responsibly and in compliance with relevant regulations in their daily work. In case of doubt, consult the management promptly.

### Integrity

In the event of conflicts of interest, we expect our employees to act solely in the interests of our company and to inform us of the situation immediately.

## 2. Human rights and working conditions

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### Workplace conduct

We embrace the diversity of our employees and are committed to creating an inclusive work environment. We expect all interactions to be respectful, kind and collaborative—regardless of gender, sexual orientation, ethnicity, religion, age, or political views. Discrimination, bullying, and sexual harassment will not be tolerated in our company. This also applies to interactions towards our business partners and public authorities. Our relationship with employees is built on mutual fairness and loyalty.

### Working conditions

For all employment relationships, we apply relevant labor law and the provisions of collective agreements. This includes fair pay and social benefits, working hours, rest periods, vacation entitlements, notice periods, and freedom of association.

### Health and safety at work

We are committed to maintaining a safe working environment and take all necessary measures to prevent accidents and health hazards. All employees are regularly informed about safety standards and procedures. We therefore expect strict compliance with the relevant safety regulations, as well as personal responsibility for protecting one's own safety and health.

### Child and forced labour

We strictly reject any forms of forced or child labour. This includes all forms of slavery, human trafficking, or work performed under threat or without voluntary consent.

All security services engaged by our company are required to act in accordance with international human rights standards. Security personnel must not, under any circumstances, contribute to intimidation, coercion, or other human rights violations.

We all share responsibility to comply with these principles. Treating others with respect and dignity is a core value of our organization – both within our company and throughout our supply chain.

### 3. Environmental Protection

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#### Use of Resources and Environmental Responsibility

We are committed to the sustainable use of our resources. This means that we, along with our employees, act in an environmentally responsible manner.

We act ecologically responsible and in compliance with applicable legal requirements for the protection of the environment and climate. This includes, among other things:

- proper and responsible handling of hazardous substances, chemicals, and waste, including their disposal;
- measures to reduce or avoid waste;
- minimization of emissions from operational processes (e.g. noise);
- conservation of natural resources, for example through initiatives to save water, chemicals, and other raw materials;
- measures to increase energy efficiency and the share of renewable energy in the company's energy consumption, including the use of a photovoltaic system, solar thermal water heating, and a ground-source heat pump

All employees share the responsibility to comply with these principles in their daily work.

Company property must be treated with care and may not be used for personal purposes without authorization.

### 4. Compliance with the Code of Conduct

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The management and all employees are committed to complying with the Code of Conduct. Employees are encouraged to report any justified suspicions of violations of this Code to their supervisor, management or to [compliance@mertl.com](mailto:compliance@mertl.com) – also anonymously. All information received regarding breaches of the Code of Conduct will be treated with strict confidentiality. In the event of violations, we reserve the right to take appropriate legal and disciplinary measures, depending on the severity of the case.

The applicable compliance policies, accessible via the intranet under “Compliance” and in written form via the HR department, must be observed at all times. Any modifications to these policies will be communicated appropriately.