

Code of Conduct

PROCESS CORPORATE SECURITY



DAUPHIN, office interiors
Holding

Dauphin office interiors GmbH & Co. KG

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for the Dauphin Group

presented by

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Foreword

Our Code of Conduct is based on the principles underlying our company and defines mandatory conduct guidelines for conduct during day-to-day business.

The term „compliance“ is an English term meaning „acting in accordance with laws or other applicable rules and regulations“.

Compliance therefore ultimately covers all principles and actions intended to safeguard the proper conduct of company bodies, officers and committees, their members and company staff with regard to legal, contractual and internal rules (for instance principles, guidelines, company directives and operating procedures).

The Dauphin Group lives on the trust of our employees, customers, business partners, public authorities and the general public. This trust depends not only on the quality of our product but also on how our staff, managers and executive board conduct themselves. It is only in this way that we can secure our long-term success.

What compliance with our principles means in practice, what rights and obligations the individual has, how the internal processes must be structured and the conduct we expect not only from staff, managers and Senior Management, but also from business partners, are described in this Code of Conduct so that every single individual can act accordingly.

Area of application and objective

Area of application

This Code of Conduct applies to all staff and managers of the following business units:

- » Dauphin office interiors GmbH & Co. KG
- » Dauphin HumanDesign Group GmbH & Co. KG
- » Dauphin Entwicklungs- und Beteiligungs GmbH
- » Dauphin Components GmbH & Co. KG
- » BOSSE Design Gesellschaft für innovative Office Interiors mbH & Co. KG
- » bsk büro + designhaus Nürnberg GmbH

All staff and managers are under an obligation to comply with the Code of Conduct in their daily work.

Objective

Lawful conduct is an essential and constant component of our Group.

An effective compliance management system is therefore the key requisite for the achievement of the objectives and principles of our Group of companies.

Like all internal guidelines and instructions, this Code of Conduct and its appendices contain subject-specific standards which contribute to the successful implementation of our principles, in that the principles and rules defined in the Code set uniform standards which are binding on all staff and managers in the course of their work. In order to live up to our aspirations we intend to live and implement these principles in our daily lives.

All our staff are therefore required to observe the standards applicable to their area of responsibility (for example national or international laws, internal guidelines and operating procedures) in their work. This applies in the same way to the official bodies and managers of this group of companies. All managers must set an example at all times by living and communicating the standards.

Company principles

Fairness and trust

The Dauphin Group's approach to its employees, business partners and other partners is governed by a spirit of fairness, trust and high ethical standards. All parts of the company work together on this basis. We always display exemplary hospitality and willingness to help towards our customers and partners. We embrace a cooperative style of management and warm, helpful cooperation. Work on our shared aims is guided by openness and trust.

Human rights and employment law

We advocate compliance with human rights as well as the promotion and protection of human rights. The dignity, privacy and personal rights of every single individual must be respected. Unacceptable treatment such as bullying by managers or colleagues of our applicants or staff is not tolerated. Each of our employees is obliged to stand up for basic rights and to treat colleagues, business partners and other partners with respect. Mutual respect is not just a prerequisite for the success of our business, but an essential requirement for interaction between people.

We systematically reject any form of discrimination based on personal characteristics or beliefs. We ensure equal opportunities and equal treatment of our applicants and employees irrespective of their gender, appearance, age or origin, skin colour, nationality, any disability or sexual, political or religious orientation or other beliefs or philosophy.

We not only tolerate differences between people, but explicitly appreciate them. We value everyone as an individual.

The Dauphin Group rejects any form of forced labour. No employee may be forced to work directly or indirectly through intimidation, violence or other means. The same applies to child labour or the exploitation of minors and young people.

Social standards and fair working conditions

In our company, we are committed to fulfilling our social responsibility and maintaining social standards. In particular, working time regulations, remuneration or entitlement to annual leave are defined in accordance with applicable laws and legislation or better.

Freedom of association and collective rights

Within the bounds permitted by law we recognise the right of our staff to form associations or organisations for the purpose of promoting and protecting the interests of staff, to join or leave such associations and to work for these associations or organisations. We endeavour to achieve cooperation in a spirit of trust and undertake neither to favour nor penalise staff who undertake these commitments. However, doing one's job must not be compromised.

Health and safety

Safe and healthy working conditions are important goals that we want to provide and safeguard by delivering appropriate occupational safety management and training. Strict compliance with statutory and company safety regulations, awareness of hazards and active intellectual participation by employees is essential to achieve this objective. Managers have an important and necessary role to play in setting an example and issuing instructions. Any short-falls must be reported immediately so that they can be rectified as quickly as possible.

Data protection and documentation

We process a large volume of personal data in our company.

We therefore attach importance to continuous compliance with and the strict implementation of the provisions of data protection law in order to protect employees', customers' and business partners' data. We respect the right of individuals to determine the privacy of their information and the data subjects' rights of every individual; we protect compliance with these standards by appropriate technical and organisational means.

All staff must ensure that personal data is only collected, processed or used to the extent permitted for defined, unambiguous and lawful purposes

The increasing expansion of internal communication and information systems as well as the considerable importance of external network services (e.g. the Internet and email) in business result in sensitive personal and even company data being exposed to the risks of electronic data processing.

The protection of this data in line with the recommendations of IT security and compliance with the relevant internal and statutory rules on data security are essential for the maintenance of trust in our company, which is why a particular duty of care is incumbent on all employees.

The careful documentation of business processes is essential. All reports, accounts and records etc. must therefore be fully and accurately documented and also comply with current national and international statutory requirements. Statutory retention periods must be observed.

Working with physical assets

Everyone is under an obligation to work with operating equipment, the means of production and other physical assets belonging to the Group in a manner which is appropriate, sustainable and responsible in all respects.

The means of production and physical assets that are employed may only be used for the relevant business purpose and not for the private use of staff, relatives, friends or third parties unless personal use has been expressly permitted.

The environment and resources

The Dauphin Group understands the free enterprise system to mean a comprehensive responsibility for society. We therefore consciously pursue a company policy based on the principles of sustainability and reasonable protection of the environment. We set high standards for ourselves in this respect.

We have been ISO 14001 certified for environmental management for a long time. In addition, we have undertaken to introduce the strict EU Regulation number 1221/2009 (EMAS) under which we continuously and systematically enhance our environmental performance as a company in addition to compliance with all environmentally relevant laws and regulations

We identify, assess and document environmental risks posed by the company in order to derive preventative measures and make improvements. Our company develops new and forward-looking, environmentally friendly products. Through targeted measures, we aim to conserve resources, minimise emissions and avoid or recycle any waste.

We aim to cooperate with the authorities and listen objectively and responsibly to any criticism. We embrace a relationship with our neighbours in a spirit of partnership and side with social responsibility.

All staff are continuously required to comply with legal and official demands and our environmental policy; they are also required to identify ways of improving our environmental policy.

Business partners and the general public

Conduct towards business partners

We have set ourselves the objective of treating customers, business and cooperation partners and particularly suppliers respectfully, fairly and courteously during our day-to-day work. Quality and customer satisfaction are always our main priority. We honour our contracts and, in the event of conflict, prioritise communication and mediation.

The selection of our suppliers and our purchase decisions are based on our quality, supply and cost standards.

Confidentiality of company information

A smooth and rapid exchange of information within the Group is, of course, necessary for a variety of reasons. The knowledge necessary for each activity may not be wrongfully withheld, falsified or only partially disclosed. If required, information must be disclosed accurately and in full to other staff or areas provided that overriding interests (typically relating to special confidentiality obligations) do not indicate otherwise.

Confidential information and documents, whether relating to customers, the company or our staff, must be appropriately protected against examination by unauthorised third parties. Confidential information and documents must not be passed to unauthorised third parties or made accessible to them in any other way. Third parties are related parties or staff who are not obliged to have any knowledge of the project or process in question.

If a person attempts to obtain confidential information without authorisation, the staff member who is approached for such information must promptly inform his superiors of the approach.

Operating and business secrets may not be disclosed either inside the company to third parties. This also applies to other information in which the Dauphin Group, its contractual partners and customers have an interest in its confidentiality. These rules also apply after the end of a relationship based on employment, the provision of services or a contract.

Communication and external image

The professional presentation of our corporate image is solely the responsibility of the staff in the relevant departments authorised for this purpose plus the Senior Management of the company as well as any service-providers responsible for the PR and marketing of the Group companies. We observe professional independence from journalists and the media.

No member of staff may engage in actions or make statements which have the potential to deceive individual customers, business partners, the relevant market or the public at large.

If a staff member takes part in a discussion in such a manner that he is likely to be perceived as a representative of our Group of companies, but without having previously obtained express authorisation to do so, he must disclose his identity and make it clear that he is acting in a private capacity.

Integrity in fair competition

Fair competition is a basic principle of our corporate culture. Therefore integrity must be our watch-word.

Promoting and protecting fair competition forms part of our business strategy. We therefore expect everyone without exception to observe and abide by the rules of fair competition.

Agreements and coordinated activities with competitors which influence prices or conditions, allocate sales territories or customers or which unlawfully prevent free and open competition must be avoided.

Conflict resolution and self-interest

Potential conflicts with business partners, customers or the public must be recognised as early as possible and avoided; they must also be reported to the relevant contact person. All links and relationships between involved parties, whether due to friendship or of a personal, family or financial nature must be fully disclosed to the employer.

Staff must refrain from conduct detrimental to the business or reputation of the company. Information gained during the course of business activities or the exercise of their responsibilities must not be used by staff for the purpose of undertaking private business transactions or making recommendations (prohibition of insider transactions and trading).

Our physical and intellectual property as well as internal information and documents may not be used for personal enrichment or for personal purposes.

Publications, presentations or public appearances connected with the business activities of an employee must be declared to the employee's superiors irrespective of whether or not the employee receives a fee or other benefits for such activities. During the course of their everyday activities for the company, staff are obliged to place the well-being of our Group of companies and of our business partners and clients at the centre of their activities.

Corruption

We tolerate no form of corruption or bribery whatsoever.

No member of staff may use his position or function to procure personal advantages for himself in an improper manner in contradiction of the legal and internal regulations, and in particular may not solicit or accept or receive promises of benefits. It is also important to avoid the appearance of corrupt behaviour.

We are aware that situations can arise which, although not constituting corruption or bribery, could be likely to call the powers of judgement of our staff, customers and business partners into question. We have therefore established additional rules of conduct which are presented in more detail in Appendices B1 and B2.

Avoidance of conflicts of interest

We consider the avoidance of conflicts of interest or loyalty among our staff during their work to be very important. Conflicts of this nature can arise in particular if an employee works for or invests in another company and this company does business with or competes with a member company of our Group. It is therefore important to exercise the utmost care that no conflicts of interest or even the appearance of conflicts of interest arise from arrangements of this type.

Attention is drawn to the applicable rules of conduct in Appendices B1 and B2.

Proper behaviour

Work instructions and conduct guidelines which provide some concrete examples of the Code of Conduct can be found in Appendix B.

Every employee and manager can see this Code of Conduct in the Intranet and the Dauphin app. Breaches of this Code of Conduct may be punished with consequences under employment law.

If it is impossible for an employee to observe specific requirements of the Code of Conduct for factual reasons, the employee must report this to his superior so that the latter can find a solution or take a relevant decision.

It is important for us to learn of (potential) breaches of this Code of Conduct, relevant legislation or other requirements at an early stage in order to avert detriment or harm to our Group of companies, staff, business partners and customers. We therefore expect all staff to report such information without delay.

In such a case and unless there are any reasons to the contrary, every employee can contact his superior.

In addition, by reason of their position, managers are subject to a corresponding reporting obligation.

Effective date and implementation of the Code of Conduct

This Code of Conduct and its appendices come into effect on 08.02.2024.

When this Code of Conduct and its appendices come into effect, they replace the previous regulations „Code of Conduct of the Companies of the Dauphin Group, their Suppliers and Business Partners acting as Intermediaries“ dated February 2018.

This Code of Conduct and its appendices apply alongside all other internal guidelines, work instructions etc. in so far they do not conflict with this Code of Conduct.

The appendices of this Code of Conduct contain detailed conduct guidelines relevant to a variety of compliance matters.

They are revised at regular intervals and up-dated if necessary. They have the same area of application as this Code of Conduct and apply from the time of their publication.

Offenhausen, 08.02.2024



Elmar Duffner, Managing Director

Offenhausen, 08.02.2024



Marcel Göttlicher, Director Human Resources

Appendices

Appendix A: Contacts

Questions about this Code of Conduct and its conduct guidelines will continuously arise, particularly as these do not cover all eventualities. In addition, circumstances which are not expressly addressed in the Code of Conduct and its appendices can conflict with the fundamental ethical and legal requirements of the Group.

The Senior Management of the group is responsible for ensuring compliance with the requirements stipulated by law

If it is impossible for an employee to observe specific requirements of the Code of Conduct for factual reasons, or if he is uncertain how he should conduct himself, he must discuss this with his direct superior so that the latter can find a solution or take a relevant decision.

Appendix B: Conduct Guidelines

These conduct guidelines, like the Code of Conduct, apply directly for all companies of the Dauphin Group and their staff.

They are regularly reviewed, amended if necessary and apply from the time of their publication.

Appendix B1: Gratuities (gifts, donations and invitations)

The sections that follow provide a mandatory guide to dealing with situations likely to cause conflict. The ultimate aim is to that all forms of improper behaviour are avoided.

The following provisions must be observed by employees.

1. Gifts and gratuities

1.1 Gifts and gratuities to staff

As a matter of principle our staff and their relatives may not actively solicit gifts, gratuities or favours of any nature whatsoever from our current or potential business partners (e.g. suppliers or customers).

Also as a matter of principle, staff may not accept gifts and gratuities from business partners unless this is approved as standard practice by the company or the particular case is approved by the company.

The following are approved as standard practice:

- Promotional gifts with almost no value (e.g. ball-point pens) permanently and conspicuously marked with the name of the company and/or product and/or service
- Gifts customary in the industry marking particular events and vouchers of a reasonable value (up to a maximum of € 50 per year per person)
- Services of a minor significance in the form of reasonable courtesy customary in the business relationship (e.g. collection from the airport, station or similar)
- Invitations to customary refreshments and meals (entertainment) on the occasion of general events (e.g. official receptions, inaugurations, openings, factory visits and business discussions) with a value not exceeding € 50 per person and day

The acceptance of these gifts approved as standard practice must not involve a promise (including an implicit promise) of something in return. Any preference of the person making the gift is prohibited.

Approval on a case by case basis:

Gifts which are not deemed to be approved as standard practice must be promptly notified to Senior Management without being prompted to do so. Gifts may be accepted in exceptional cases if Senior Management has given its consent in advance.

The approval is to be given in writing for the sake of traceability.

Approval will only be given if it is certain that the intent of the gift is neither the expectation of improper influence nor any other benefit on the part of the donor or third party in any way whatsoever, and such intent can therefore be excluded.

Gratuities which are neither approved on a case by case basis nor form part of generally accepted practice must be declined.

1.2 Gifts and gratuities by staff

Our Group of companies does not tolerate any immoral, unlawful or corrupt practices by staff or business and cooperation partners. All types of direct or indirect bribery of decision-makers, particularly by gifts or other gratuities are forbidden.

Our company prohibits every form of involvement or toleration of bribery or any other form of corruption among its employees.

“Bribery” within the meaning of this document is the gift or the promise, whether direct or indirect, of any valuable item or service with the purpose of improperly influencing the decision of the recipient. The beneficiary in this context can be any decision-maker in the public services or private business. Gratuities to the decision-maker’s relatives or friends are also included in this definition.

Only gifts with a value not exceeding the above-mentioned threshold of triviality (maximum € 50 per year and person) may be given to our present and future business partners or cooperation partners. Special gifts with a higher value may be given if it is customary to give such gifts in the trade or sector, or if required by courtesy or other unusual circumstances provided that Senior Management approves such a gift before it is handed to the recipient.

However, valuable or frequent gratuities to business or cooperation partners are problematic. The employee must therefore inform Senior Management and reach an agreement with Senior Management.

2. Invitations

2.1 Invitations to employees

2.1.1 Professional events

The acceptance of invitations to purely professional events is in principle permitted. These include, for instance, experts’ panels, training courses, trade fairs etc. if these have an exclusive or are limited to professional content.

The invitation to professional events should be on the letterhead of the company issuing the invitation or from a company’s email account and sent to the business address of the employee receiving the invitation. The event should also be declared as a roadshow with a specialist background. Alternatively, a programme with information on the schedule and contents will be satisfactory.

If a purely professional event has a high touristic leisure component by virtue of the particular context or selection of the event’s location, or if more extravagant entertainment or other benefits are offered to participants, participation by the employee must be approved in advance by the employee’s superiors.

Events which include entertainment alongside a professional component may be attended without prior approval if the entertainment component constitutes only a normal bridge between the professional components and only modest entertainment is offered.

2.1.2 Entertainment events

Participation in purely entertainment events such as folk festivals, sporting and cultural events or other events with a purely entertainment character as a guest of the same business partner is permitted for employees provided it is clear that there is no link with a decision relating to an award or admission or similar and the value of the participation does not exceed € 50 per year per person.

A further condition for participation is that at least one representative of the host company is present at the event, otherwise the employee may not accept the invitation.

The invitation to purely entertainment events may also be accepted if there is a particular reason for the invitation with which the employee receiving the invitation is associated and social equivalence is therefore ensured. The invitation should be on the letterhead or in a company email of the company issuing the invitation to the business address of the employee receiving the invitation.

The employee receiving the email must always inform his superiors of the nature and frequency of the invitations to purely entertainment events. If the employee nevertheless wishes to accept invitations from the same business partner which exceed the above-mentioned value or in a particular case the invitations are for an unusually expensive event (e.g. VIP tickets), acceptance must be approved in advance by the employee's superiors and Senior Management informed.

Invitations to events of any type whatsoever which, because of their nature or other circumstances create the impression that their objective is to improperly influence the employee's decision-making processes, may never be accepted.

2.2. Invitations by the employee

The stipulations set out in Clause 2.1 "Invitations to employees" also apply correspondingly to invitations by employees to business and cooperation partners and their staff.

Thus invitations to professional events must be clearly declared as such. The invitation must be on the company's letterhead or sent in an email from the company's business account to the company email address of the business or cooperation partner receiving the invitation. In every case a predominant portion of the content must be of a professional nature.

Stricter conditions apply for invitations to public officials (see also Clause 4).

An invitation may only be sent on the company's letterhead or in an email from the company's business account to the official email address of the public official receiving the invitation. Participation must be subject to approval by the public authority. A written confirmation must be obtained.

Every impression of improper influence must be avoided. In cases of doubt, the approval of Senior Management must be obtained.

3. Donations and sponsoring

Donations and sponsorship money are only awarded by the company proprietors.

4. Gratuities to public institutions and political parties

Public officials, representatives of public institutions, civil servants, employees of public services and politicians are under an obligation to the common good. They therefore may not receive gifts, gratuities or invitations to events either directly or indirectly that could bring their independence from business interests into question. Representatives of public institutions, civil servants and employees of public services may never receive gifts or other benefits intended either directly or indirectly for them.

This does not apply to gifts and invitations that express appropriate respect for the public office or political role. Such gifts are reserved for the proprietors or must be approved by them.

Appendix B2: Self-interest

1. Appointment of relatives or friends

Managers may be open to conflicts of interest, for instance during the decision or significant involvement in the decision on the appointment of family members, friends or acquaintances.

Managers in such situations must pay particular attention to compliance with the usual selection process and involve the Head of HR. Managers in such situations are also obliged to inform the Head of HR of the potential conflict of interests before the commencement of the selection process.

However, this rule should not prevent employees from recommending suitable candidates for employment or from advising a candidate who is interested on applying for a position with us. All appointments of staff made by Senior Management in the interest of the Managing Directors are not covered by this provision.

2. Private business and financial transactions

Only factual criteria and neither private interests or relationships nor material or intangible personal benefits (for instance the placing of orders with close family members) may influence decisions during the initial stages of business relationships and the maintenance of business relationships.

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