

## Code of Conduct (CoC)



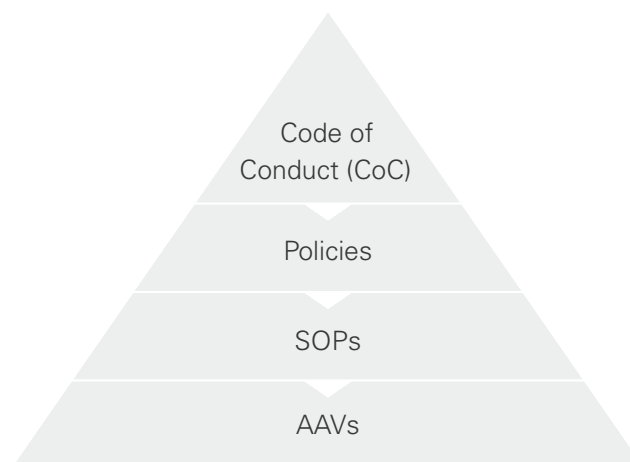
# Quality Pyramid

Gebro Holding has established a Code of Conduct (Verhaltenskodex (CoC)) representing the applicable company philosophy and describing the top of Gebro group's quality pyramid:

All terms and personal expressions used in this Code of Conduct are to be understood as gender-neutral.

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## Quality Pyramid



The Code of Conduct itself consists of

- A) the long-term mission statement (1975)
- B) Gebros values diamond
- C) the objectives of the ethical standards

and the Gebro principles in relation to ethical topics such as

- Labour Rights
- Health and Safety
- Environment
- Animal welfare
- Anti-Bribery and Fair Competition
- Data Privacy

and forms the basis for

- basic guidelines (policies) for various areas of work in accordance with international standards
- SOPs (Standard Operating Procedures) and
- AAVs (General Operating Procedures - description of detailed work processes)

# Code of Conduct

The most important guideline to how we think and act is the long-term company objective which has been in existence since 12.09.1975 and whose values are timeless. It could even be described as having increased in significance over the years.

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## A) Long-term mission statement

1. The maintenance of the company's autonomy and complete independence through
  - development of its own products
  - manufacture of its own products and of products under licence and
  - marketing of these products at home and abroad

on condition that

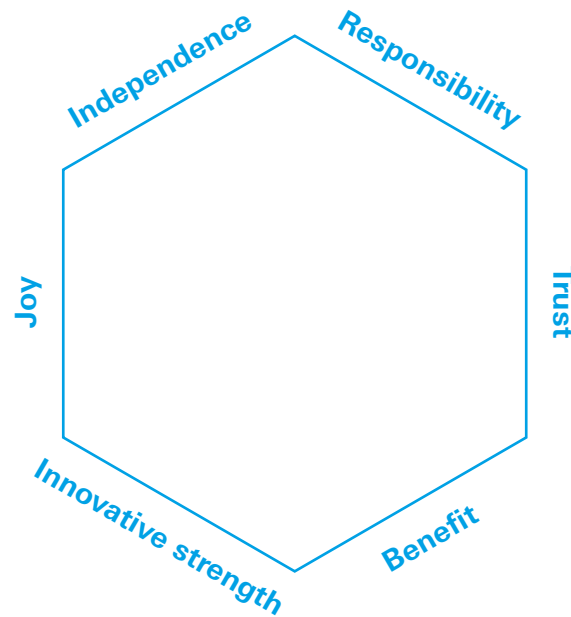
- all the manufactured and (or) marketed products serve to maintain or restore health, meet international quality standards and the highest ethical requirements (service and assistance)
- working conditions (operating temperature, premises, equipment, etc.) are such that everyone working for Gebro can be happy
- the environment is not harmed
- and the Gebro corporate style is preserved.

2. Optimisation of profits for the benefit of all those working in the company.

By satisfying these prerequisites, which form the basis for free and productive working, we also enjoy the freedom of high ethical standards without external dictates.

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## B) The diamond of Gebro values as the basis of our ethical standard



### **Independence**

Our independence guarantees us the freedom to always act in the interest of our customers and employees. Only in this way is it possible to respond to individual needs, to develop new products and to produce and distribute them successfully.

### **Joy**

For us, joy means making a meaningful contribution to people's health together. Our joint successes and mutual appreciation give us fresh impetus for the future.

### **Innovative strength**

We have the courage to try out and advance new things with a view to our customers and the market. We are driven by initiative, the willingness to change and learn from mistakes, and a high level of professionalism.

### **Responsibility**

Everyone contributes to the economic success of the entire company and upholds the common values and goals. Together we strive for long-term success, thus ensuring the independence of the company.

### **Trust**

We give mutual trust, because we know that everyone is doing their best. We earn trust because we set the highest and most transparent quality standards and have done so for generations.

### **Benefit**

We improve people's health and quality of life with our products and services. Based on long-term and fair partnerships, we are constantly working to better understand needs and find the right answers.

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## C) Aims of the ethical standard

### **The values of our diamond ensure that**

- patients are treated with the greatest attention and highest possible standard of safety
- our employees are treated considerately, fairly and respectfully as part of the family business
- the situation of Gebro is sustainable in the long term because of its independence
- we have a clear sense of our social responsibility within our environment
- the healthcare system (doctors, pharmacists, healthcare professionals, authorities, funding agencies) have a stable, trustworthy and reliable partner in us.

It goes without saying that we are committed to the Pharmig code of conduct, the IGEPHA code of conduct and the code of medical ethics and observe them completely.

# Gebro Principles for ethical topics

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## 1 Labour Rights

Gebro shall be committed to uphold the human rights of workers and to treat them with dignity and respect. The labour elements include:

### 1.1 Freely Chosen Employment

Gebro shall not use forced, bonded or involuntary prison labour.

**Management Systems:** the responsible manager of HR ensures that all onsite workers, including agency and temporary labour, have freely chosen to be there and are fully paid for the work they do and that, where necessary, adequate policies and procedures are in place.

### 1.2 Child Labour and Young Workers

Gebro shall not use child labour. The employment of young workers below the age of 18 shall only occur in non-hazardous work and when young workers are above a country's legal age for employment and the age established for completing compulsory education.

**Management Systems:** the responsible manager of HR ensures that the ages of workers at each Gebro site, including temporary workers, are monitored and that, where necessary, there are adequate policies and procedures in place.

### 1.3 Non-Discrimination

Gebro shall provide a workplace free of harassment and discrimination. Discrimination for reasons such as race, color, age, gender, sexual orientation, ethnicity, disability, religion, political affiliation, union membership or marital status is not tolerated.

**Management Systems:** the responsible manager of HR ensures that discrimination is prevented and that all workers know to whom they can report incidences of discrimination. Where necessary, adequate policies and procedures are in place.

### 1.4 Fair Treatment

Gebro shall provide a workplace free of and with no threat of harsh and inhumane treatment, including any sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse of workers.

### 1.5 Wages, Benefits and Working Hours

Gebro shall pay workers according to applicable wage laws and regardless of gender, including minimum wages, overtime hours and mandated benefits.

Gebro shall communicate in a timely manner with workers regarding the basis upon which they will be paid. Gebro is also expected to communicate with the worker whether overtime is required.

**Management Systems:** the responsible manager of HR ensures that a system is in place to monitor the hours and wages paid to all staff onsite, and complete hours and payroll records are kept for all workers onsite at all times.

## **1.6 Freedom of Association**

Open communication and direct engagement with workers to resolve workplace issues are encouraged.

Gebro shall respect the rights of workers, as set forth in local laws, to freely join or not join labour unions and seek representation. Workers shall be able to communicate openly with management regarding working conditions without threat of reprisal, intimidation or harassment.

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## **2 Health and Safety**

Gebro shall comply with all applicable health and safety laws and regulations by providing a safe and healthy working environment. The health and safety elements include:

### **2.1 Risks and Process Safety**

Gebro shall have systems and programs in place to identify both occupational and external hazards. They should classify such hazards and define the risk levels appropriately, and have programs and systems in place to prevent or mitigate these risks (e.g., catastrophic releases of chemicals, fumes, dust, etc.).

### **2.2 Worker Protection**

Gebro shall have systems and processes in place to protect workers from exposure to chemical, biological and physical hazards (including physically demanding tasks) in the workplace.

### **2.3 Emergency Preparedness and Response**

Gebro shall develop and distribute emergency plans across their facilities (emergency exit plans, fire protection plans). Gebro minimizes the potential impact of any emergency by implementing suitable emergency plans and by carrying out appropriate measures (such as fire drills, evacuation exercises).

### **2.4 Hazard Information**

Gebro shall have programs and systems in place to provide workers with safety information relating to hazardous materials and education to protect them from potential hazards. Hazardous materials can include but not be limited to raw materials, products, solvents, cleaning agents, and wastes.

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## **3 Environment**

Gebro shall comply with all applicable environmental laws and regulations. This specifically includes:

### **3.1 Environmental Authorizations**

Required environmental permits, licenses, information registrations and restrictions shall be obtained, and their operational and reporting requirements followed.

### **3.2 Waste and Emissions**

Gebro shall have processes and systems in place to ensure the safe handling, movement, storage, recycling, reuse, or management of waste. Any generation and disposal of waste, emissions to air and discharges to water, with the potential to adversely impact human health or the environment shall be appropriately minimized, properly managed, controlled, and/or treated prior to release into the environment.

### **3.3 Accidental Releases**

Gebro shall have processes and systems in place to prevent and mitigate accidental and diffusive spills and releases to the environment.

### 3.4 Sustainability and Efficiency of Resources

Gebro shall have processes and systems in place to optimize the use of all relevant resources sustainably, such as energy, water and materials.

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## 4 Animal Welfare

Gebro itself does not conduct any animal testing. In the event that animal testing is unavoidable in the context of studies, Gebro ensures that the commissioned institutes comply with the following guidelines.

Animals shall be treated respectfully, with pain and stress minimized. Animal testing should be performed after consideration to replace animals, reduce the numbers of animals used or refine procedures to minimize distress. Alternatives should be used wherever scientifically valid and acceptable to regulators.

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## 5 Anti-Bribery and Fair Competition

### 5.1 Anti-Bribery

Gebro shall not bribe any public official or private person and shall not accept any bribes. No intermediaries, such as agents, advisers, distributors or any other business partners, shall be used to commit acts of bribery.

Gebro shall comply with applicable laws and regulations and industry standards related to anti-corruption.

Gebro has guidelines in place that define under which circumstances, or within what limits, employees are allowed to receive gifts or favors from external companies with whom the company does business.

Gebro trains their sales forces and any other relevant employees on anti-bribery, at their own expense.

all workers are encouraged to report concerns or illegal activities in the workplace, without threat of reprisal, intimidation or harassment (CIRS).

### 5.2 Fair Competition

Gebro shall conduct their business consistent with fair and vigorous competition. They shall employ fair business practices, including accurate and truthful advertising.

Gebro shall comply with all fair competition and antitrust laws and regulations

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## 6 Data Privacy

Gebro shall apply adequate data privacy and security protection to individuals' personal information in its processes. Gebro will operate in a manner that is consistent with applicable data protection laws in particular the EU General Data Protection Regulation (DSGVO).

**Proper Protection of Personal Information:** Gebro shall have the proper organizational structure, processes and procedures to ensure the protection of personal information against accidental, unauthorized or unlawful loss, destruction, alteration, disclosure, use or access.

**Proper Security Measures:** Gebro shall have adequate policies and procedures in place which address technical and organizational security and take reasonable steps to confirm compliance with those.



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## 7 Identification of Critical Incidents

All workers should be encouraged to report critical incidents or other concerns or illegal activities in the workplace, without threat of reprisal, intimidation or harassment. Gebro shall investigate and take corrective action if needed (CIRS).

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## 8 Management Systems

Gebro shall use management systems to facilitate continual improvement and compliance with the expectations of these principles. Elements of the management systems include:

### 8.1 Commitment and Accountability

Gebro shall demonstrate commitment to the concepts described in this document by allocating appropriate resources.

### 8.2 Legal and Customer Requirements

Gebro shall identify and comply with applicable laws, regulations, standards and relevant customer requirements.

### 8.3 Risk Management

Gebro shall have mechanisms to determine and manage risk in all areas addressed by this document.

### 8.4 Documentation

Gebro shall maintain documentation necessary to demonstrate conformance with these expectations and compliance with applicable regulations.

### 8.5 Training and Competency

Gebro shall have a training program that achieves an appropriate level of knowledge, skills and abilities in management and workers to address these expectations.

### 8.6 Continual Improvement

Gebro is expected to continually improve by setting performance objectives, executing implementation plans and taking necessary corrective actions for deficiencies identified by internal or external assessments, inspections and management reviews.

### 8.7. Transfer of Gebro's Principles to contractual partners (e.g. supply chain)

Gebro shall oblige its contractual partners to comply with Gebro's Principles.

Date of issue: 26 November 2024

Approved by and on behalf of  
Gebro Holding GmbH



Mag. Pascal Broschek  
Managing Partner



Dr. Christian Kollenz  
Managing Director

<b>date of validity:</b>	<b>approval date:</b>	<b>document version no.:</b>	<b>reason for review:</b>
2012	August 2012	01	Original version of the Code of Conduct
01.01.2019	13.11.2018	01	Original version Gebro Principles
23.06.2023	23.06.2023	02	Revision of the Code of Conduct (new values diamond)
01.12.2024	26.11.2024	03	Consolidation of long-term corporate objectives, diamond of values and Gebro Principles into the Code of Conduct; addition of point 8.7.



