CODE OF CONDUCT
THE POLYTEC GROUP

FOREWORD

Acting with integrity and responsibility is an indispensable and elementary component of the business culture of the POLYTEC GROUP. In our Code of Conduct we describe our mission statement, the values we share and how we want to work together. It provides us with a clear target image for the application of ethical standards such as integrity, openness, honesty, and compliance with the law. As employees of the POLYTEC GROUP, we all bear responsibility towards our colleagues, the environment and society.

Compliance with all legal regulations and internal guidelines applicable to POLYTEC Holding AG and its subsidiaries is the basis for trust in our company and indispensable for our success.

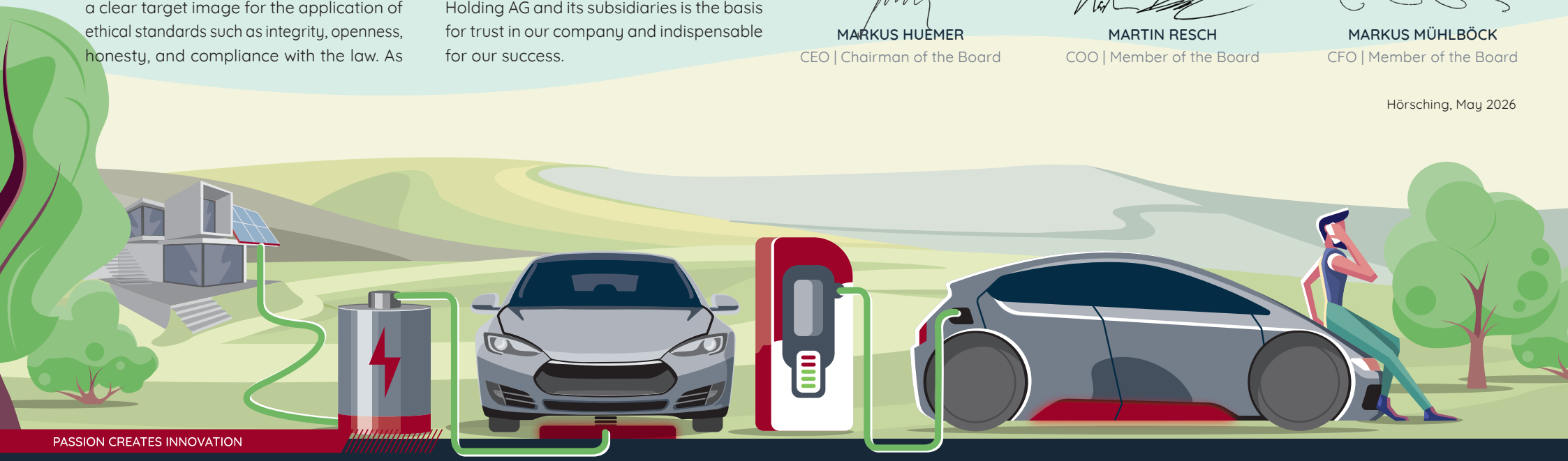
The Board of Directors
of the POLYTEC GROUP

MARKUS HUEMER
CEO | Chairman of the Board

MARTIN RESCH
COO | Member of the Board

MARKUS MÜHLBÖCK
CFO | Member of the Board

Hörsching, May 2026



PASSION CREATES INNOVATION

POLYTEC

SIGNIFICANCE

As a specialist for innovative and complex plastics solutions, the POLYTEC GROUP is subject to a wide range of social, political, and legal framework conditions due to its international activities. Violations can result in major financial disadvantages for the company and cause lasting damage to the reputation of the POLYTEC GROUP.

Our mission statement PASSION CREATES INNOVATION[1] is an integral part of all our current and future activities, decisions, and strategies. We focus on prevention, which is why in this Code of Conduct we provide a framework and advise and support our employees on their responsibilities through our compliance organisation.

We want to avoid uncertainty and strengthen sovereignty. We are thus committed to consistent compliance with legal regulations and to an open dialogue with all shareholders and other business partners, to protect resources and reducing or avoiding environmental pollution by using the best available and economically viable technologies and to continuously improving our environmental and energy related performance, including energy and material efficiency.

[1] www.polytec-group.com/en/about-polytec/strategy-mission-statement

SCOPE OF APPLICATION

This Code of Conduct applies without exception to all board members, managing directors and employees of the entire POLYTEC GROUP, as well as to all our business partners and shareholders. Each individual employee is responsible for complying with and implementing this Code of Conduct. Employees also include persons who are employed in a functionally equivalent manner to internal employees (e.g. temporary staff).

The management of the group must set an example to their employees by putting this Code of Conduct into practice. They must instruct their employees in the use of this Code of Conduct, monitor compliance with it and, if necessary, provide training with the support of the responsible departments of the group. In the event of ambiguities or questions, all employees are supported by their respective managers, superiors and the POLYTEC GROUP's legal department. Inquiries can be submitted directly to the legal department as the internally responsible office, e.g. via the compliance mailbox[2], or reports based on the EU Whistleblower Directive can be submitted anonymously via the POLYTEC whistleblower channels on the intranet for employees or via the homepage[3].

[2] mail to compliance@polytec-group.com
[3] polytec-group-beschwerde.portal.tacto.ai/en

HUMAN RIGHTS, EQUAL OPPORTUNITIES AND EQUAL TREATMENT

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 requirements and expectations of the international community regarding to respect for and observance of human rights. We respect and protect the globally applicable regulations for the protection of human and children's rights as fundamental and universally applicable requirements. We do not use forced or child labour and comply with the regulations set out in the ILO conventions on the legal minimum age for the employment of children.

In addition, we comply with the applicable national and local legal regulations regarding restrictions on working hours. If we become aware of such violations, including those committed by business partners, we inform the responsible internal office or report such violations via the whistleblower channels.

Further details on the observance and protection of human rights and environmental due diligence obligations, particularly in the international supply chains, can be found in the POLYTEC GROUP's human rights declaration.

EQUAL OPPORTUNITIES AND EQUAL TREATMENT

Equal opportunities and equal treatment are important cornerstones for fair, unbiased, and open dealings. POLYTEC offers equal opportunities for everyone. We do not discriminate against anyone based on ethnic, national, or social origin, skin colour, gender, religion, ideology, age, disability, sexual orientation, political opinion - if this is based on democratic principles and tolerance towards those who think differently - or other legally protected characteristics.

The selection, hiring and promotion of our employees is based on their qualifications and skills. Harassment within the company will not be tolerated under any circumstances.

We foster a culture of open communication and appreciation. This includes the right of all employees to seek direct communication with higherlevel superiors or to involve the human resources or legal department after individual discussions have been held without results and to avoid individual interests of direct superiors that may be harmful to the company.

EMPLOYEE RIGHTS

All employees have the right to freedom of association and collective bargaining within the framework of the applicable local legal regulations. Employees are free to set up an employee representative body or become a member of one. Membership does not result in any disadvantages for employees.

POLYTEC is committed to ensuring that women and men have equal rights and equal development opportunities. The right to appropriate remuneration is recognized for all employees. Remuneration and other benefits correspond at least to the respective national and local legal regulations.

HEALTH AND SAFETY

The safety and health of our employees are, alongside the quality of our products and economic success, a high corporate goal of equal importance. We ensure a safe working environment. The applicable national regulations for accident prevention and avoidance must be strictly adhered to and constantly checked to ensure they are effective and up to date. We design our workplaces from an ergonomic perspective, provide our employees with the necessary protective equipment and ensure general and individual machine safety.

Extensive approval processes have been set up for the use of hazardous substances and their necessity or replacement with less hazardous substances is continually evaluated. In addition to preventative measures such as training employees on the correct behaviour in emergencies, handling hazardous substances and chemicals, fire protection and occupational safety, the company has also special emphasis on measures to eliminate immediate dangers. The prevention measures are continuously trained and optimized through exercises.

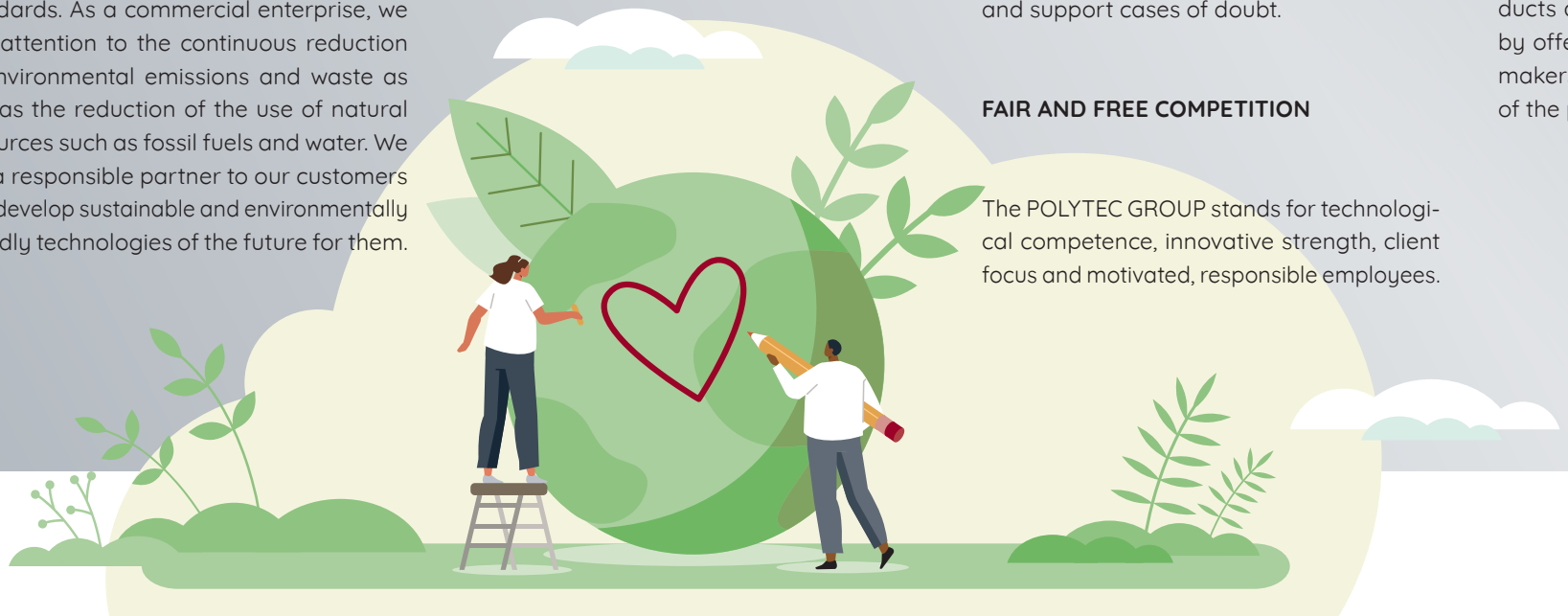
Each of our employees promotes safety and health safety in their working environment and complies with occupational health and safety regulations. The same safety standards apply to employees of subcontractors working on our behalf as to our own employees and must also be ensured by our suppliers.

The suppliers and business partners of the POLYTEC GROUP observe all applicable product safety regulations and requirements, in particular the legal requirements regarding the safety, labelling and packaging of products as well as the use of hazardous substances and materials.

SUSTAINABLE ENVIRONMENTAL AND CLIMATE PROTECTION

We bear responsibility for the environmental compatibility and sustainability of our products and locations. Environmental and climate protection as well as resource efficiency are important corporate goals of the POLYTEC GROUP. We comply with the applicable regulations and standards regarding environmental protection, land, forest and water rights and work on the continuous improvement of the environmental compatibility of our products and energy efficiency standards. As a commercial enterprise, we pay attention to the continuous reduction of environmental emissions and waste as well as the reduction of the use of natural resources such as fossil fuels and water. We are a responsible partner to our customers and develop sustainable and environmentally friendly technologies of the future for them.

Every employee is responsible for treating natural resources carefully and contributing to the protection of the environment and the climate through their individual behaviour. Sustainable and social procurement of raw materials such as the fulfilment of due diligence obligations to promote responsible supply chains for minerals from conflict-affected and highrisk areas (OECD guidelines) is a matter of great importance to us and must also be ensured by our suppliers.



BEHAVIOUR IN THE BUSINESS ENVIRONMENT

COMPLIANCE WITH RIGHTS AND LAWS

Regarding to all business actions and decisions the laws, rules and other external or group-internal regulations are strictly observed. All employees of the POLYTEC GROUP are obliged to inform themselves comprehensively about the respective laws, provisions, directives, and regulations applicable to their respective area of responsibility and to actively seek advice and support cases of doubt.

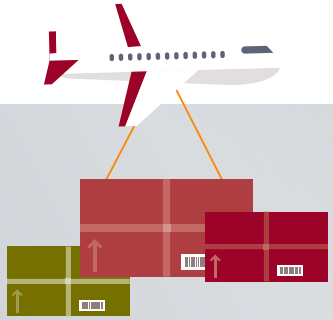
FAIR AND FREE COMPETITION

The POLYTEC GROUP stands for technological competence, innovative strength, client focus and motivated, responsible employees.

RELATIONSHIP WITH CUSTOMERS

As part of our customer contact we have a lasting impact on the image of our company. We therefore observe all the legal regulations and treat our customers the way we would like to be treated ourselves.

We conduct orders in a fair way based on the quality and price of our innovative products as well as creative solutions and not by offering unfair advantages to decision-makers in private companies or members of the public sector.



RELATIONSHIP WITH COMPETITORS

Professional, transparent, and fair behaviour on the market secures the interests of the individual group companies and thus also ensures the competitiveness of the POLYTEC GROUP. A limitation of free competition and violations of competition and antitrust regulations can have damaging consequences for the POLYTEC GROUP and for the employees concerned. In particular severe fines and compensation payments, and in some jurisdictions even prison sentences, can be imposed.

- We therefore comply with all national and international antitrust and competition law regulations.
- We do not participate in price fixing or coordination of market behaviour between competitors.
- We do not enter into any agreements or arrangements on sham offers.
- We have no influence whatsoever on the resale prices charged by our customers and do not attempt to limit the import or export of the goods supplied by the POLYTEC GROUP to its customers in any form at all.
- When working with unions or pooling of interest groups we ensure compliance with the antitrust guidelines.

Compliance with the above principles is ensured by an internal guideline and the ongoing training of our employees.

RELATIONSHIP WITH SUPPLIERS

We reject all types of corruption and bribery. The POLYTEC GROUP does not maintain any business relationships whatsoever that involve the violation of laws or business regulations for granting or accepting bribes or favours, in particular from or to public officials. A possible increased turnover – regardless of the amount – cannot justify illegal business conduct. This applies without exception (zero tolerance). We therefore maintain trusting and fair business relationships with our suppliers. Our procurement departments are responsible for purchasing goods and services at the best possible conditions. Circumventing purchasing can lead to disadvantages, which is why all purchasing regulations must be strictly observed.

We make our business decisions exclusively in the interest of the POLYTEC GROUP. Therefore, all employees are strictly forbidden, directly or indirectly, to respond to offers or accept advantages if business transactions are influenced in an unpermitted manner, or even if only such an impression could arise. In particular, the granting of benefits includes gifts of more than a minor value, invitations and hospitality which exceed normal business practice, as well as purchasing opportunities at nonstandard conditions The details regarding the handling of gifts, invitations and hospitality are regulated by internal POLYTEC GROUP guidelines.

DONATIONS, SPONSORSHIP

The POLYTEC GROUP's corporate strategy only provides for donations and the conclusion of sponsorship agreements in exceptional cases. Donations of money and material can only be considered for the areas of science and research, education, sport, and culture and only to those institutions that are generally authorized to accept donations by special regulations. Sponsorship agreements must provide for contractually agreed, appropriate consideration. In both cases, the internal approval processes must be adhered to with the involvement of the Board of Directors.

AVOIDANCE OF CONFLICTS OF INTEREST

Employees of the POLYTEC GROUP are obliged to avoid situations where their personal or economic interests come or could come into conflict with the interests of the company. If an employee puts their personal interests above those of the company, this can harm the company. The POLYTEC GROUP therefore obliges its employees to deal with such issues transparently. If they occur, they must be resolved in compliance with the law and the applicable corporate guidelines. Inquiries about current or potential conflicts of interest can be made directly to the legal department or sent via the compliance mailbox[4]. Conflicts of interest may arise particularly in connection with the following topics:

- Secondary business activities, which also include participation in supervisory boards or advisory committees in companies outside the group.
- Economic engagement with competitors or business partners of the POLYTEC GROUP, in particular with customers or suppliers. Exempt from these obligations are small investments in listed companies, provided they correspond to normal asset management.
- Transactions with business partners, in which on the part of the business partner, participants or direct negotiating partners are close relatives or good friends must be reported.

MONEY LAUNDERING PREVENTION

Money laundering occurs when money or other assets derived directly or indirectly from criminal offenses are brought into the legal economic cycle. The POLYTEC GROUP complies with its legal, national, and international obligations to prevent money laundering and does not participate in money laundering activities. This includes the careful checking of the identity of customers, business partners and other third parties. Financial transactions, particularly involving cash, which could give rise to suspicion of money laundering, must be avoided. We ensure transparent payment flows.

[4] mail to: compliance@polytec-group.com

BEHAVIOUR WITHIN THE COMPANY

We respect the right to freedom of expression and the protection of personal rights and the right to privacy. The image and reputation of the POLYTEC GROUP must also be preserved in the private sector. When expressing private opinions, we ensure that the respective function or activity within the group is not related to the private expression.

DEALING WITH INFORMATION

REPORTING

The POLYTEC GROUP is built on strong values: reliability and honesty, credibility, and integrity. Thus, we value open and truthful communication concerning our business procedures between our investors, employees, customers, business partners, the public in general and state institutions. Each employee ensures that both internal and external reports, records and other documents of the group comply with the applicable legal regulations and standards and are therefore always complete, accurate and in compliance with time and system.

It is ensured within the company that business information - regardless of type - is always secure and kept safe so that well-documented processes or procedures can be delegated to colleagues for further processing without loss of data or quality. Employees must retain documents for as long as required by law or internal company regulations as a minimum.

CONFIDENTIAL BUSINESS INFORMATION

We take all necessary steps to protect business documents from being accessed and viewed by unauthorised persons. Strictest secrecy must be maintained concerning all operating and business secrets as well as topics relevant to the group and company, in particular development processes, acquisition plans or acquisition targets, regardless of the source of information, and this confidentiality must continue beyond the end of the service, employment, or contractual relationship. When involving external partners (customers, suppliers, consultants etc.), confidentiality agreements must be concluded according to the POLYTEC GROUP standards.

ACCOUNTING, FINANCIAL REPORTING, COMPLIANCE WITH TAX AND CUSTOMS REGULATIONS

Ensuring the principles of proper accounting and correct, timely financial reporting is a top priority in the POLYTEC GROUP. This is ensured in particular by setting up appropriate processes so that financial data can be recorded in accounting in a timely and complete manner.

To avoid irregularities and penalties, we ensure compliance with tax and customs regulations by establishing appropriate processes and controls. This ensures complete and correct recording in reporting as well as timely payment to the tax authorities.

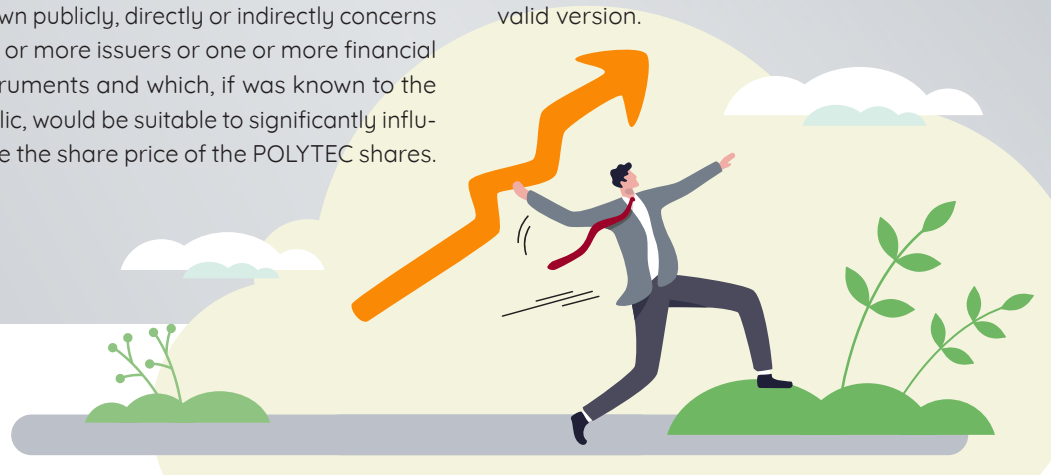
DEALING WITH INSIDER INFORMATION AND INFORMATION RELEVANT TO THE CAPITAL MARKET

Dealing in shares of POLYTEC Holding AG is subject to both strict legal regulations and the requirements of the capital market, which in particular includes the ban on using insider information for one's own advantage or for the advantage of a third party. Dealing in POLYTEC shares and/or other financial instruments affected by the European Market Abuse Regulation is prohibited in compliance with the legal provisions for those people, who have access to insider information.

This includes precise information which is not known publicly, directly or indirectly concerns one or more issuers or one or more financial instruments and which, if was known to the public, would be suitable to significantly influence the share price of the POLYTEC shares.

The misuse of insider information has disciplinary consequences and is enforced in accordance with fines and penalties payable pursuant to the provisions of the Market Abuse Regulation.

All price sensitive confidential information is therefore subject to the strictest confidentiality. It may be used only in accordance with the compliance provisions, respectively passed on in compliance with the legal provisions. Reference is made to the POLYTEC GROUP COMPLIANCE GUIDELINE in the currently valid version.



DATA PROTECTION AND INFORMATION SECURITY

POLYTEC attaches particular importance to data protection and the security of personal data, as careful handling of the data provided forms the basis for a trusting business relationship. POLYTEC is committed to complying with international data protection regulations, in particular the European General Data Protection Regulation (GDPR), as well as national adaptation laws.

Personal data of employees and all contractual and business partners are always treated as strictly confidential.

We only collect, record, store, use and process personal data if this is absolutely necessary to fulfill a business transaction or contract or is required by law, POLYTEC has a legitimate interest in the data processing, or the person concerned has consented to the data processing. Reference is made to the POLYTEC GROUP privacy guideline in the current version.

PROTECTION OF BUSINESS PROPERTY

We use the property and the resources of the company correctly and carefully and protect it from loss, theft, or misuse. The intellectual property of our company represents a competitive advantage and thus an asset worth protecting, that we defend against any unpermitted access by third parties. We use company's tangible and intangible property exclusively for business purposes and not for personal reasons, unless expressly authorised.

IT SECURITY

Information technology and electronic data processing are an important part of the POLYTEC GROUP's business environment. These areas are exposed to ongoing threats such as cyberattacks and malware. The protection of the IT infrastructure is therefore ensured in particular through ongoing training of employees in dealing with systems and data.

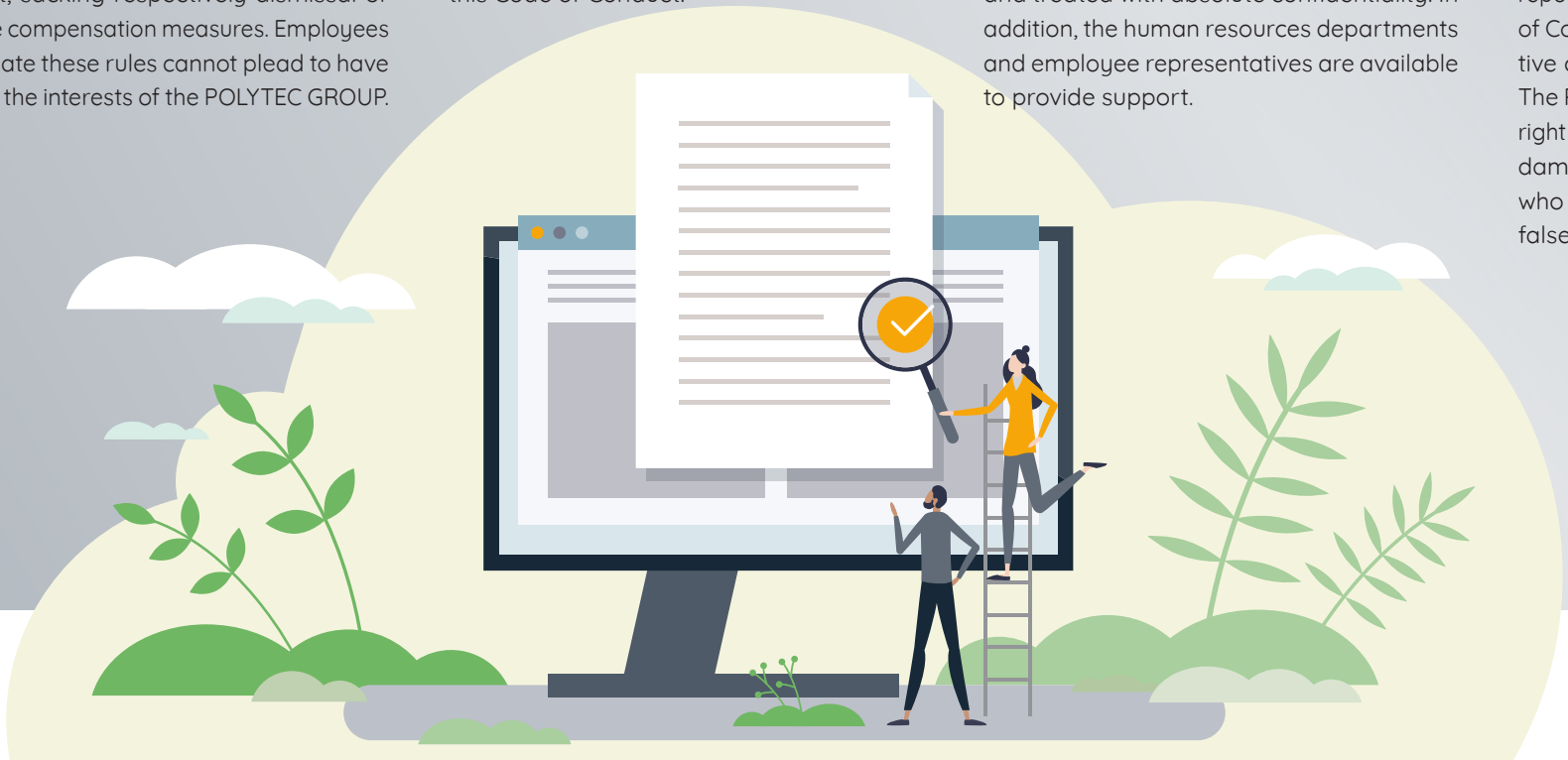
[5] www.polytec-group.com/en/privacy-policy

IMPLEMENTATION

All POLYTEC GROUP employees are demanded to check their performance in the light of the regulations set forth in this Code of Conduct and to ensure compliance. Individual employees, who violate the principles listed here, must reckon with farreaching sanctions up to the cancellation of their employment contract, sacking respectively dismissal or damage compensation measures. Employees who violate these rules cannot plead to have acted in the interests of the POLYTEC GROUP.

COMPLIANCE VIOLATIONS, WHISTLEBLOWER SYSTEM

In order not to endanger the aims of this Code of Conduct, the attentiveness of all employees of the POLYTEC GROUP is required, to report any irregularities or breaches on firm suspicion. We also put value on information from business partners, customers and other third parties in the event of violations of laws and this Code of Conduct.

All POLYTEC GROUP employees are required to immediately report any violation of the guidelines stipulated herein to their supervisor, the managing directors of the respective company, to each member of the Board of Directors or the legal department. All incoming reports are carefully examined and treated with absolute confidentiality. In addition, the human resources departments and employee representatives are available to provide support.

In addition, serious violations of the basic values laid down in the Code of Conduct can be reported via the POLYTEC whistleblower systems based on the provisions of the EU Whistleblower Directive. In the interest of promoting an open and trustful communication it is expressly recorded that employees who report proven violations of laws and this Code of Conduct will not be affected by any negative consequences of any kind whatsoever. The POLYTEC GROUP expressly reserves the right to take disciplinary measures or demand damage compensation against employees who purposely or grossly negligently make false accusations.