



Knaus Tabbert Group Code of Conduct

(January 2021 Status)

Published by:

Knaus Tabbert AG
-Knaus Tabbert Compliance Committee 94118 Jandelsbrunn
Germany

Knaus Tabbert AG, January 2021

Dear Employees

Observing and complying with legal, contractual and other obligations has always been a top priority for our company as well as part of the Knaus Tabbert values. Acting responsibly and lawfully is one of the basic prerequisites for our corporate success. The entire Management Board places high demands on both itself and each individual employee* in this respect. This is an integral part of our corporate culture and forms the basis for the trust placed in us by our customers, shareholders, business partners and also the general public. For this reason, each and every one of you is permanently duty-bound to behave responsibly and comply with prevailing legislation.

We are aware that the IPO of Knaus Tabbert AG has also recently led to a steady increase in the number and complexity of legal regulations and the resultant risk of legal violations. For this reason, we as members of the Management Board have jointly amended the previous Code of Conduct to reflect the new legal conditions. It is intended to help you continue to identify any risks at an early stage and to avoid breaching the law.

Please study this current Code of Conduct carefully and make it the guiding principle for all your actions. In doing so, you will be making an indispensable contribution to the success of the entire Knaus Tabbert Group.

To ensure that our values are upheld, we rely on the assistance and attentiveness of all our employees. Numerous additional guidelines and instructions often set out in detail how previously mentioned regulations should and can be complied with. This Code of Conduct summarises their essential contents and thus forms a guideline to make it easier for all our employees to uphold our values.

This Code of Conduct deals in particular with the observance of prevailing legal provisions. The Knaus Tabbert Group takes all measures necessary for ensuring the lawful conduct of its executive bodies, its managers and of its employees (legal compliance). The entirety of these measures as a whole is referred to as Compliance Management.

The Code of Conduct applies at all locations and for all business divisions of the Knaus Tabbert Group (Knaus Tabbert AG including all subsidiaries). Where additional business or country-specific requirements exist, it may be supplemented by local compliance programmes.

Jandelsbrunn, January 2021

Wolfgang Speck

Gerd Adamietzki

Werner Vaterl

Marc Hundsdorf

(The Management Board of Knaus Tabbert AG)

^{*} To enhance readability, distinctions as to gender are largely dispensed with in the following.

TABLE OF CONTENTS

Content

Α	. GENERAL CORPORATE PRINCIPLES	. 4
	1) We aim to achieve a balance between profitability, people and sustainability	. 4
	2) We act responsibly and respect all rules	. 4
	3) Responsibility for the standing of the Knaus Tabbert Group	. 4
	4) Our conduct towards co-workers, employees, business partners and third parties is	
	invariably defined by fairness, respect, appreciation and tolerance	
В	PRINCIPLES OF CONDUCT IN DETAIL	
	1) Law-abiding and compliant behaviour	
	2) Fundamentals of co-operation	. 5
	3) Co-operating with employee representatives	. 5
	4) Labour protection, occupational safety, health, fire and environmental protection	. 6
	5) Appearing in public	. 6
	6) Dealing with the authorities	. 6
	7) Avoiding conflicts of interest	. 6
	8) Supplier and customer relations	. 6
	9) Gifts, invitations and other personal benefits	. 7
	10) Ancillary activities and offices	. 8
	11) Donations and sponsoring	. 8
	12) Product quality and safety, and compliance with prevailing technical regulations (product compliance)	. 8
	13) Compliance with the prevailing provisions of tax and customs law (tax compliance)	. 9
	14) Preventing money laundering, economic sanctions & foreign trade law	. 9
	15) Competition and cartel law	. 9
	16) Insider law and ad hoc publicity	10
	17) Preventing corruption	10
	18) Data protection, data security and confidentiality	11
	19) Protecting corporate assets	12
	20) IT/ EDP Security	12
С	. COMPLYING WITH AND IMPLEMENTING THE CODE OF CONDUCT	13
D	. CONTACT DETAILS	15

A. GENERAL CORPORATE PRINCIPLES

This Code of Conduct cannot anticipate every situation in which we may need to make decisions. Acting with integrity is especially important in situations where there are no clearly defined rules, or where they can be interpreted in different ways. Integrity means doing the right thing by practising our core values. This means that we adhere to internal and external rules, we act in accordance with our corporate values and we also heed our inner 'Knaus Tabbert value compass'. In doing so, we are guided by our corporate principles and the principles of conduct derived from them, which are to be supported and practised by each and every one of us.

1) We aim to achieve a balance between profitability, people and sustainability

In our work, we aim to achieve a balance between profitability, people and the environment. After all, we cannot offer any prospects for the future unless we are economically successful.

2) We act responsibly and respect all rules

We comply with legislation and rules, and assume responsibility accordingly. We uphold the principle of strict legality or legal compliance for all actions, interventions, contracts and other processes of the Knaus Tabbert Group, including respect for the rights of third parties.

3) Responsibility for the standing of the Knaus Tabbert Group

Every employee is also required to be mindful of the reputation of the Knaus Tabbert Group in the performance of their duties.

4) Our conduct towards co-workers, employees, business partners and third parties is invariably defined by fairness, respect, appreciation and tolerance.

At Knaus Tabbert, we treat each other fairly and with respect. Team spirit, mutual trust and interaction based on esteem and appreciation are important to us. This applies not only to our employees, but also to our customers, business partners and everyone else.

B. PRINCIPLES OF CONDUCT IN DETAIL

1) Law-abiding and compliant behaviour

We uphold the principle of strict legality or legal conformity for all actions, interventions, contracts and other processes of the Knaus Tabbert Group, including respect for the rights of third parties. Every employee is personally responsible for complying with all relevant legislation and regulations, but also with all applicable company provisions, guidelines, organisational instructions and other internal regulations in his or her area of work (obligatory under the terms of their employment contract).

Inciting third parties to commit unlawful acts or knowingly participating in such acts is strictly prohibited. Acting in breach of this will lead to disciplinary proceedings, irrespective of any sanctions provided for by law. Managers are responsible for ensuring that no violations of legal regulations or this Code of Conduct occur in their areas of responsibility that could otherwise have been prevented, or made more difficult, by appropriate supervision; they are obliged to make it clear that non-compliance with the law is condemned and will lead to disciplinary measures, irrespective of the employee's status in the company hierarchy. In this context, employees must once again be expressly made aware of the provisions of this Code of Conduct.

It is therefore essential for all employees to understand the legal obligations that are relevant to them, and to be wholeheartedly committed to complying with these. Legal prohibitions and obligations must be observed, even if this may sometimes appear to the individual or the company to be inexpedient or economically disadvantageous. In case of doubt, lawful conduct always takes precedence. Every employee can depend on this principle, which applies at all times, even in the event of conflicting instructions from a manager or superior.

2) Fundamentals of co-operation

We respect and protect the personal dignity and personal rights as well as the health and honour of each individual employee. We do not tolerate any inadmissible discrimination, unequal treatment or harassment of our employees. Bullying of any kind is strictly prohibited, whether by employees among themselves or by superiors.

We respect human rights and categorically reject child labour and forced labour, including among our business partners. Discrimination or inequality on the grounds of nationality, parentage, ethnic origin, gender, sexual identity, religion, ideology, physical and/or mental disability and age, or political, social or trade union activity is strictly prohibited. This applies in particular when dealing with colleagues, employees and business partners, and when recruiting, promoting or dismissing employees.

Any form of illegal employment (moonlighting) or toleration of such activities for, or on behalf of, the Knaus Tabbert Group is strictly prohibited, whether in Germany or outside of Germany.

3) Co-operating with employee representatives

We are strongly committed to working openly and in a spirit of trust with employee representatives and trade unions, to engaging in constructive and co-operative dialogue, and to striving for a fair balance of interests. Even in the face of contentious disputes, it remains

our goal to work together in creating and maintaining a sound basis for constructive cooperation.

4) Labour protection, occupational safety, health, fire and environmental protection

It is the responsibility of all employees to avoid hazards to people and the environment, to minimise impacts on the environment and to use resources sparingly. Processes, production facilities and equipment must comply with the applicable statutory and internal requirements for labour protection, occupational safety as well as health, fire and environmental protection. Instructions that serve to ensure compliance with statutory and internal requirements must therefore be strictly observed.

5) Appearing in public

Handling corporate information responsibly is something that concerns everyone. We therefore always co-ordinate external publications in advance with the communications department, or with the publicity committee in the case of content relating to capital market legislation. When appearing in public, we make our personal views known as such.

6) Dealing with the authorities

Our collaboration with the authorities is shaped by mutual trust and esteem and is based on the prevailing rules of procedure. The Knaus Tabbert Group strives to maintain a cooperative and transparent relationship with all competent authorities and other official bodies. Furthermore, we attach great importance to complying with the procedures prescribed by law in investigations and other official activities.

7) Avoiding conflicts of interest

Personal or individual financial interests must not influence business decisions. We therefore avoid situations in which personal or individual financial interests conflict with the interests of our company or our business partners. If such conflicts of interest exist, we disclose them and consult with the relevant manager to find a solution that does not compromise the interests of our company.

Employees may not engage in any business transactions in which their own private interests could be directly or indirectly affected. This also applies if the interests of family members, civil partners or other third parties might be affected. If there is a likelihood of the business activities of an employee appearing to constitute a conflict between private and business interests due to family or friendly relationships with customers/business partners, intermediaries or external service providers, this must be brought to the attention of the employee's supervisor without delay.

8) Supplier and customer relations

Agreements with customers, suppliers (including service providers) and other third parties must be complete, unambiguous and documented. Verbal subsidiary agreements are to be avoided as a matter of principle. Should they be made, they must be documented immediately after the event.

The internal regulations on the practice of double-checking ("dual control principle") and making a distinction between action and verification functions must be strictly adhered to by all employees.

Suppliers are to be selected solely on a competitive basis after comparing price, quality, performance, sustainability criteria and the suitability of the products or services offered.

Every legal transaction (whether purchase or sale, service or consultancy, loan or guarantee, rental agreement or contract for work and services, etc.) concluded by/with companies of the Knaus Tabbert Group must always be assessed with regard to customary market conditions, comparability with third parties and appropriateness of performance and counter-performance. Heightened attention must be paid to transactions with so-called related enterprises of the Knaus Tabbert Group (parent companies, subsidiaries, sister companies or those controlled by one and the same natural person), or with related parties (those who control the company, hold an interest in it, exercise a significant influence or assume a key management function, such as on the Management Board or the Supervisory Board). Every employee is required to notify the Knaus Tabbert Compliance Committee immediately of the circumstances, content and scope of business transactions with so-called related parties as soon as these first become apparent, or they suspect or become aware of such transactions, in order to be able to duly fulfil any possible identification, approval and/or publication obligations (in particular as defined in Sections 111a et seq. of the German Stock Corporation Act - AktG).

The Knaus Tabbert Group not only expects its employees to observe this Code of Conduct and comply with all legislation and regulations, the basic principles of our Code of Conduct are also to be communicated and made known to all business partners (suppliers, sales partners and service providers). In the event of potential violations of the provisions of this Code of Conduct by business partners, the competent employees must endeavour to clarify matters jointly with the business partner concerned.

9) Gifts, invitations and other personal benefits

When interacting with business partners and customers, gifts, invitations and other personal benefits (gratuities) are only customary and permissible within reasonable limits.

As employees, we may not solicit, request or demand gifts, invitations, personal services or favours from business partners, either for ourselves or for others. We refuse to accept gratuities if there is the slightest suspicion that they might exert an undue influence. We also pay heed to the appropriateness of discounts and concessions.

We may accept promotional and occasional gifts conferred voluntarily provided they are of modest value. We only accept an invitation from business partners to meals or events if it is unsolicited, serves a business purpose, is not repeated with undue frequency and the invitation is commensurate with the occasion.

To determine what can be considered appropriate, we are guided by a value of 50 euros for gifts from third parties and a value of 100 euros for invitations from third parties. If there is any doubt about the appropriateness of gifts or invitations, we consult with our manager and/or the Knaus Tabbert Compliance Committee. If we receive gratuities that exceed our guideline values, we disclose this immediately and document their receipt. Reporting obligations arising from statutory provisions, such as tax law, remain unaffected by this.

When giving gifts and invitations to our business partners and customers, we also adhere to the principle that even the merest suggestion of exerting an undue influence must be avoided.

Gratuities are only permissible in reasonable amounts and within the scope of ordinary business activities.

Gifts, invitations and other personal benefits to employees of public authorities and publicly owned enterprises, as well as to public officials and politicians are strictly prohibited, whether at home or abroad!

10) Ancillary activities and offices

Any gainful ancillary activities of our employees must be reported to the manager concerned prior to commencement. The manager will then determine whether any conflicts of interest are likely to arise. Should such a conflict of interest exist, the ancillary activity may be prohibited if it obstructs the interests of the company.

Accepting a seat on the management board, supervisory board, advisory board or a similar body of another commercial enterprise might also lead to conflicts of interest. Therefore employees may only undertake such duties if these have been approved in advance.

11) Donations and sponsoring

We make donations exclusively to charitable institutions recognised as such. We do not use donations to pursue any economic self-interest; we neither demand nor expect services in return. By contrast, our sponsoring activities are used to positively shape the reputation and perception of our company through publicity.

The Management Board of Knaus Tabbert AG has sole authority to decide on donations and other gratuities, sponsoring and other benefits of monetary value to be granted to political organisations (e.g. political parties as well as governments). Decisions on the awarding of donations and sponsoring are made exclusively by the Management Board in compliance with legislation and internal regulations governing donations and sponsoring.

12) Product quality and safety, and compliance with prevailing technical regulations (product compliance)

The products of the Knaus Tabbert Group satisfy the applicable legal and statutory requirements, such as the type approval regulations. Furthermore, the vehicles of the Knaus Tabbert Group are developed and manufactured in strict accordance with our quality management systems.

The quality policy of the Knaus Tabbert Group and the guiding principles belonging to it must therefore be observed without fail. Furthermore, all relevant legislation and regulations governing products and materials must be strictly complied with (material compliance). We monitor our products in the market and review all safety-related information. With regard to our products, we always observe the prevailing legal requirements of consumer protection and competition law in terms of transparency and accuracy. In addition, we provide our customers with all the information they need to make prudent and informed decisions.

13) Compliance with the prevailing provisions of tax and customs law (tax compliance)

As part of its compliance policy, the Knaus Tabbert Group observes the prevailing tax, customs and export control legislation in addition to reporting and publication regulations (tax compliance). Records and reports (both internal and external) must be correct and truthful. The principles of proper bookkeeping and accounting are to be adhered to, whereby data entries and other records must always be complete, correct, timely and consistent with the system. It is prohibited to establish or maintain cash on hand/funds (so-called black money) outside of the regular accounting of the Knaus Tabbert Group. As a general principle, we do not use any aggressive or indeed illegal tax avoidance models.

14) Preventing money laundering, economic sanctions & foreign trade law

The Knaus Tabbert Group strictly wishes to work exclusively with reputable business partners who operate within the framework of legal regulations and do not employ any illegal financial resources. Every employee must therefore observe and comply with the laws prohibiting money laundering. To this end, contractual partners and economic beneficiaries in particular are to be identified and documented, and the business relationship monitored for any abnormalities. Suspicious circumstances that could be indicative of money laundering must be reported immediately to the Knaus Tabbert Compliance Committee.

We observe all foreign trade regulations. Every employee ensures strict compliance with these as part of their area of responsibility.

As a company that acts and operates internationally, we observe any prevailing national and international economic sanctions and support the community of nations in the fight against money laundering and the financing of terrorism. The Knaus Tabbert Group complies with all requirements in this respect.

15) Competition and cartel law

The Knaus Tabbert Group is fully committed to the principles of a market economy and fair competition. We pursue our corporate goals exclusively according to the principle of merit and in compliance with the prevailing rules of competition. We also expect this of our competitors and business partners.

Competition law and cartel law must be complied with. This applies both in relation to our competitors (horizontal relationship) and in relation to our suppliers and customers (vertical relationship). Agreements restricting competition are taboo. In all cases, the most important basic rule under cartel law is: no agreements of relevance to the market with competitors - in particular on prices, offers, terms and conditions of business, production programmes, sales quotas or market shares. It is irrelevant whether this involves an agreement or informal discussions - even outside of official occasions. Any kind of deliberately collusive conduct is prohibited if it results in a restriction of competition. Even the mere suggestion of an infringement must be avoided. In general, contacts with competitors must be kept to an absolute minimum.

The economic freedom to act must be guaranteed to all our partners in supplier networks, and be maintained.

Violations of prohibitions under competition and cartel law are serious and can have farreaching consequences, such as fines or imprisonment, severe financial penalties, forfeiture of any profits generated, and civil liability claims.

16) Insider law and ad hoc publicity

The stock exchange listing of Knaus Tabbert AG (issuer) renders it obligatory to provide transparent financial reporting and to treat all capital investors equally. Thus, in its annual reports and analysts' meetings, Knaus Tabbert AG supplies clear and reliable information on corporate data and facts relevant to the capital market. For instance, disclosure is also made when individuals with management responsibilities conduct transactions in their own company's securities, so-called directors' dealings.

Any party with insider knowledge is under an obligation to maintain absolute secrecy and exercise particular restraint. Whoever is in possession of confidential information (so-called insider information) that could significantly influence the price of Knaus Tabbert shares, is deemed to be an insider.

Examples of potential insider information include unexpected:

- financial results
- changes in the profit forecasts or the order situation
- changes in dividends
- planned mergers, alliances or acquisitions
- significant technical innovations
- important changes in management organisation, or
- changes in important business relationships.

So-called insider information may not be disclosed or made available to colleagues or third parties without authorisation. Exceptions exist only if colleagues need this information for a specific project. Under no circumstances may insiders use their superior knowledge for business transactions, either directly or via third parties, or make recommendations on acquisitions or disposals.

Corporate information with a bearing on share prices must be published by the issuer without delay. In order to fulfil this so-called ad hoc reporting obligation, Knaus Tabbert AG has set up an ad hoc committee that examines the respective facts to determine their relevance to the share price, and advises the Management Board on matters of ad hoc publicity. Every employee of the Knaus Tabbert Group is obliged to inform this committee immediately via their managers if there are indications that a particular circumstance could have a significant impact on the price of Knaus Tabbert securities.

17) Preventing corruption

The Knaus Tabbert Group takes a firm stand against bribery and corruption! As a responsible company, the Knaus Tabbert Group makes its standpoint clear when it comes to combating bribery and corruption. We expect the same from our employees. For an employee, behaving dutifully means making a careful distinction between private and corporate interests. The Knaus Tabbert Group therefore requires its employees to avoid situations that could lead to a clash of personal interests. Should there be the possibility of a conflict of interest, the Knaus Tabbert Compliance Committee must be consulted immediately in addition to the supervisor concerned.

Employees of the Knaus Tabbert Group may not accept or demand, offer or grant personal inducements in connection with official activities. The prohibition on accepting or granting inducements applies not only to direct financial benefits, but also to other benefits that could call into question professional objectivity (e.g. invitations and gifts). Accordingly, we also expect our business partners to assume full responsibility for avoiding corruption offenses.

It is strictly forbidden to

- -- offer, promise or grant an inducement to domestic or foreign public officials, or their equivalent, for performing, or refraining from performing, an official act;
- -- offer, promise or grant personal inducements to employees or representatives/agents of domestic or foreign companies, or to demand, be promised or accept personal inducements from third parties;
- -- allocate or receive such inducements with the help of third parties, such as relatives, friends, agents, consultants, planners or intermediaries;
- -- support unlawful actions of this kind committed by other parties.

Agreements, or ancillary arrangements to agreements, which could relate to an unfair advantage or preferential treatment of individuals in connection with the brokering, awarding, delivery, processing or payment of orders, are to be avoided at all times. Employees who allow themselves to be influenced unfairly by customers or suppliers, or attempt to influence these unfairly, will be held liable and subject to disciplinary measures, irrespective of the consequences under criminal law. Attempts by suppliers or customers to unfairly influence any decisions taken by Knaus Tabbert employees must be reported immediately to the Knaus Tabbert Compliance Committee. Furthermore, it is not permitted to agree on any services that are presumably intended, either in whole or in part, for the payment of bribes.

18) Data protection, data security and confidentiality

We process and use personal data only to the extent permitted by prevailing legislation, regulations and the individuals concerned.

The protection of personal or personal-related data (hereinafter collectively referred to as personal data) as well as confidential, secret data is one of the principles on which we base our relationships with our employees and their family members, applicants, customers, suppliers and other groups of individuals. We collect, process or use personal data only in accordance with data protection laws, i.e. exclusively to the extent necessary for previously defined, unambiguous and legitimate purposes. We ensure that our use of data is transparent for those affected, and that their rights to information and rectification and, if applicable, to objection, barring and deletion are safeguarded. All our employees are therefore also obliged to comply with the provisions of data protection law and likewise with the statutory and company regulations on information and data security, thereby protecting the personal, confidential and secret data entrusted to the Knaus Tabbert Group from unlawful and improper use. These principles describe the overall process of handling data in a responsible and legally compliant manner, even those of a non-personal nature.

All employees are responsible for ensuring that personal data is protected against unauthorised access by third parties, and that the necessary precautions are taken to prevent it from being used unlawfully. In addition, industrial and commercial secrets are to be protected at all times. Every employee is under an obligation to maintain strict confidentiality and secrecy. Confidential information, and in particular that of, or about, the Knaus Tabbert Group, its

business partners and employees, may only be used for official purposes. Under no circumstances may it be disclosed or made accessible to unauthorised parties.

19) Protecting corporate assets

Company property belonging to the Knaus Tabbert Group must be respected and protected. Each employee is personally responsible for protecting and making appropriate use of company property (whether tangible or intangible), and other corporate assets of the Knaus Tabbert Group in their area of work. Working materials and other objects belonging to the company (e.g. vehicles, tools, spare parts, office supplies, documents, computers and data carriers) should in principle only be used for business purposes, unless private shared use is expressly agreed (e.g. in the case of company cars that have been assigned for personal use). Such property must be safeguarded against loss, theft, damage or misuse. Furthermore, employees are not permitted to remove company property from the business premises without prior consent.

When working with suppliers, development partners, other vehicle manufacturers, dealers or other business partners, it is essential to safeguard confidential information, know-how and trade secrets. Particular caution is also required when exchanging information in electronic networks. Every employee is therefore under an obligation to use all data and information obtained in the course of their work exclusively within the limits permitted and, if such data and information is transferred within or outside the company, to verify that the recipient is authorised to receive it. Depending on the sensitivity of the information, additional security measures such as confidentiality agreements or audits must be stipulated.

Confidential information from third parties and their know-how must be acknowledged and safeguarded. We use third-party knowledge only insofar as it is lawfully made available to us or is obtained from public sources.

Information technologies require a special level of security awareness. Electronic data processing is an indispensable part of our operational infrastructure. Interventions in these systems can immobilise production facilities and sales processes. All employees are, therefore, obliged to heed the protection regulations issued by the IT department and to play an active role in ensuring they are complied with.

20) IT/ EDP Security

In order to be able to adequately ensure IT/EDP security, all employees of the Knaus Tabbert Group are required and under obligation to strictly adhere to the relevant specifications, guidelines and organisational instructions issued by the IT/EDP department or the company management. In principle, only the hardware and software specified by the company may be used. Unlawful use of any kind is strictly prohibited. Use is intended exclusively for operational purposes. Any use or application that does not conform to the intended purpose, or that violates the law or morality, is strictly prohibited.

C. COMPLYING WITH AND IMPLEMENTING THE CODE OF CONDUCT

Compliance with prevailing legislation is the personal responsibility of each individual employee. Every employee of the Knaus Tabbert Group is under obligation to comply with this Code of Conduct, to implement it and to use its principles as a reliable benchmark in the daily performance of their duties. For this purpose, it is necessary to actively seek information on the current requirements on an ongoing basis, and to participate in the compliance training courses offered.

All managers are to ensure that this Code is complied with in their area of responsibility. Every manager is under an obligation to inform their employees of the content and significance of this Code of Conduct and to heighten their awareness of it. Moreover, all managers must do their utmost to support their staff in acting in accordance with the law. If there are any grounds for suspecting violations of the law, these must be pursued resolutely. Managers shall regularly review compliance with prevailing legislation of their own accord, and to this end shall engage in dialogue with their staff.

Employees and managers must understand and observe the internal regulations of the Knaus Tabbert Group. In many instances, the regulatory landscape of the Knaus Tabbert Group substantiates prevailing legislation and provides practical instructions on how to avoid violating the law. The internal regulations of the Knaus Tabbert Group are binding for both employees and managers alike. Each of them is obliged to obtain information on the regulations applicable to their particular area of responsibility.

The Knaus Tabbert Group does not accept violations of the law on the part of its employees. Culpable infringements of the law committed by employees may result in sanctions under labour law, up to and including termination of their employment contract. If damages are incurred as a result of legal violations, this may additionally result in the employee being held personally liable. Furthermore, penalties or fines may be imposed by courts and public authorities.

Of particular importance for the compliance programme in the Knaus Tabbert Group are the managers alongside the divisional and departmental heads, who form a group-wide network of compliance officers. In this function, they set the pace in implementing compliance requirements in their area of responsibility and report to the Knaus Tabbert Compliance Committee, which is the highest body in the Knaus Tabbert compliance programme. The Knaus Tabbert Compliance Committee reports directly to the Management Board. The Knaus Tabbert Compliance Committee controls and monitors compliance activities in the Knaus Tabbert Group and regularly informs the Management Board on all issues relevant to compliance.

In order to prevent any violations of the law, all employees may consult their managers or divisional and departmental heads, the Knaus Tabbert Compliance Committee or the responsible legal department if they have any questions. To complement this, the Knaus Tabbert compliance contact is available to employees and external parties.

In addition, the Knaus Tabbert Group gives both its employees and third parties the opportunity to report any potential violations of the law within the company using the protection of the Knaus Tabbert whistleblower system (anonymous, confidential, and in compliance with data protection laws). The same applies to risks and weaknesses that could lead to violations of the

law. The Knaus Tabbert Group assures whistleblowers that it will not attempt to identify the informant in the event of an anonymous report. However, this does not apply to an individual who misuses the Knaus Tabbert compliance contact.

Compliance with, and implementation of, this Code is regularly reviewed throughout the Knaus Tabbert Group. Adherence to this Code and its implementation are the subject of regular inspections by the Group's internal auditing department, and of control measures by Group security and the Knaus Tabbert Compliance Committee in the form of internal compliance audits. For this purpose, documents and IT systems are also examined on site, employees are questioned, and inspections are carried out at the various locations.

D. CONTACT DETAILS

For any questions regarding the Code of Conduct and the Knaus Tabbert Compliance Management System, or for any other compliance-related issues affecting the Knaus Tabbert Group, please contact the Head of the Compliance Committee or the Manager of the Legal & Compliance Department (General Counsel) at any time.

Contact details of the Compliance Committee:

Knaus Tabbert AG
-Compliance CommitteeHelmut-Knaus-Strasse 1
94118 Jandelsbrunn

Mail: compliance@knaustabbert.de

Contact details of the General Counsel:

Knaus Tabbert AG
-General CounselHelmut-Knaus-Strasse 1
94118 Jandelsbrunn

Mail: compliance@knaustabbert.de