



PRINCIPLES FOR HOW WE ACT

CODE OF CONDUCT

How we work: lawfully, safely, fairly and openly. For everyone who works for SKA.

APPLIES TO

SKATechnologie GmbH

STATUS

Version 1.0 · approved 25.09.2026

VALID FROM

01.09.2026

Our customers trust us with their plants

We work in our customers' plants, on machines that have to run and with data that is confidential. This trust is our most important asset. The code describes what we already practise and makes it binding: for management as much as for everyone in the team.

No code can cover every situation. When in doubt, ask yourself three questions: Is it legal? Does it fit this code? Could I explain it openly to my team, to the customer or in the newspaper? If any answer is no, don't do it and ask.

KÜRSAT AYDINLI ·
MANAGING DIRECTOR

JAN SICKINGER ·
CO-FOUNDER

01 SCOPE

1.1 Who the code applies to

The code applies to management and all employees of SKATechnologie GmbH, regardless of contract type and working hours, including apprentices, interns, mini-jobbers and temporary agency workers. Freelancers and subcontractors working on our behalf are bound by the supplier code of conduct.

When we work in a customer's plant, the customer's site and safety rules apply in addition. The stricter rule prevails.

02 LAW AND INTEGRITY

2.1 Complying with the law

We comply with the laws and regulations that apply to our work, in Germany and in every country where we operate. Business success never justifies breaking the law.

2.2 No corruption

We do not offer, promise or grant anyone an advantage in order to influence a decision improperly, and we do not accept any such advantage. This applies to customers, suppliers and authorities, directly or through third parties. We offer no gifts or hospitality to public officials.

2.3 Gifts and hospitality

- Customary courtesies up to a value of **€50** per occasion and person are allowed, as are business meals within reasonable limits.
- Anything above that, any invitation with overnight stay or travel, and any gift during an ongoing tender needs prior approval from management.
- We never give or accept cash or cash-equivalent vouchers.
- Gifts above the threshold are reported to management and documented.

2.4 Conflicts of interest

We keep private interests and SKA's interests apart. Secondary employment, stakes in customers, suppliers or competitors, and business with relatives are disclosed to management in advance. Whoever has a conflict does not take part in the decision.

2.5 Fair competition

We do not agree prices, bids, customers or territories with competitors and do not exchange confidential market information, including at trade fairs or in associations. We win business on merit.

2.6 Export control and sanctions

We comply with EU and German export control and sanctions rules, and those of other states where they apply to us. We do no business with sanctioned states such as Russia or with persons or companies on sanctions lists.

We screen new business partners against these lists. For goods that can also be used for military purposes, we check before quoting and delivering whether a licence is required. When in doubt: stop and ask management.

2.7 Money laundering, tax, bookkeeping

We only work with partners whose funds come from legal sources and report unusual payment requests. Our books and records are complete and accurate; we meet our tax obligations.

2.8 Donations and sponsorship

We grant donations and sponsorship transparently, without any business consideration in return and only with management's approval. We do not support political parties or political organisations.

03 PEOPLE

3.1 Human rights

We respect internationally recognised human rights as set out in the UN Guiding Principles on Business and Human Rights and the core labour standards of the International Labour Organization (ILO). We tolerate no child labour, no forced labour and no human trafficking, in our company or at our suppliers.

3.2 Respect, diversity, no discrimination

We treat each other, our customers and partners with respect. No one is disadvantaged because of origin, colour, gender, sexual identity, religion or belief, disability, age or any other ground protected by law. We do not tolerate harassment, bullying or threats, including in the customer's plant.

3.3 Fair working conditions

- We pay at least the statutory minimum wage, on time and with transparent pay slips.
- We comply with the Working Hours Act. Overtime is compensated with time off, travel time to the customer is working time, weekend assignments are planned in advance.

- We arrange working hours flexibly; part-time is possible from a mini-job to a four-day week.
- Employees are free to associate, elect employee representatives and join trade unions.

3.4 Occupational safety and health

Anyone who sees a danger may and must stop the work. No one will be disadvantaged for doing so.

- Before every job: risk assessment, briefing, agreement with the customer.
- We work on machines and plant only when isolated and secured against restart; on electrical installations according to the five safety rules.
- We provide personal protective equipment, and it is worn.
- Accidents and near misses are reported immediately, so that we learn from them.
- No one works or drives under the influence of alcohol, drugs or impairing medication.

3.5 Training and development

Everyone should have the qualifications their tasks require. We plan training through the competence management of our QM system and carry it out at regular intervals.

04 ENVIRONMENT AND CLIMATE

4.1 Our own footprint

- **Fleet:** we buy new vehicles electric wherever the use allows; by 2030 the fleet is fully electric. We combine trips and use the train where it makes sense.
- **Electricity:** we buy green electricity and use energy sparingly.
- **Measuring:** we record electricity, heating and fuel every year and report them in the VSME report.

- **Targets:** management sets our greenhouse gas reduction targets and publishes them in the VSME report.

4.2 Substances and waste on jobs

Service, cleaning and conversion jobs produce oils, lubricants, cleaning agents, batteries and e-waste. We work according to the safety data sheets, separate waste and make sure hazardous waste is disposed of properly, by us or, as agreed, by the customer.

4.3 Impact at the customer

Our biggest impact happens in our customers' plants. We recommend repair and modernisation where they make technical and economic sense, and point out savings in energy and material.

05 INFORMATION AND DATA

5.1 Confidentiality at the customer

What we see in a customer's plant stays there: equipment, processes, figures, drawings. We take photos and videos only with the customer's permission and only for the job. We name customers externally only with their written consent.

5.2 Data protection

We process personal data of employees, customers and partners only where permitted and necessary, in line with the GDPR and the German Federal Data Protection Act.

5.3 Information security

- Strong passwords and, where available, two-factor sign-in. Access is not shared.
- Devices are locked when left unattended and run only with current software.
- We do not connect external storage media to customer equipment without the customer's permission.

- Suspected phishing, a lost device or a security incident is reported immediately.

5.4 Artificial intelligence

We use AI in accounting, knowledge management, reporting, sourcing and quality management. Confidential customer and personnel data is entered only into approved tools. A person checks AI output before it shapes decisions, quotes or records.

5.5 External communication

Only management or persons it appoints speak for SKA to the press and the public. On social media we make clear when we speak privately, and we publish nothing confidential.

06 CUSTOMERS AND QUALITY

6.1 Honest advice, safe delivery

- We are manufacturer-independent and recommend what is right for the customer's plant, not what brings us the biggest order.
- We work under our ISO 9001 quality management and document what we do.
- Machines and plant that we build or substantially modify meet the applicable safety rules; we produce the required documentation.
- What we say about ourselves and our services, we can prove.

6.2 Company property

We handle vehicles, tools, measuring equipment, computers and software carefully and use them for work. Private use is allowed only where agreed.

07 SPEAKING UP

7.1 Reporting misconduct, without retaliation

Anyone who observes or suspects a breach of the law or of this code speaks to management or uses our confidential reporting channel. It is open to employees, customers, suppliers and everyone else, anonymously if desired.

Online	trust.verlink.io The report is encrypted in the browser; only the reporting office can read it. No cookies, no IP addresses.
By letter	SKATechnologie GmbH, Reporting office, personal and confidential, Max-Eyth-Straße 9, 72793 Pfullingen
What happens next	Acknowledgement within seven days, feedback on the action taken within three months, provided a reply address is given.
External	Federal external reporting office at the Federal Office of Justice.

Anyone who reports in good faith will suffer no disadvantage. The identity of the reporting person stays confidential.

The internal reporting office is run by Jan Sickinger. If a report concerns him, it goes to management.

ONLINE CHANNEL: GO-LIVE PENDING

08 IMPLEMENTATION

8.1 Responsibility, training, review

- **Responsibility:** management is responsible for the code and leads by example. The contact for questions is Jan Sickinger.
- **Training:** new employees learn the code when they join; everyone is trained every year. Attendance is documented in the QM system.

- **Confirmation:** all employees confirm by signature that they know and follow the code (annex).
- **Breaches:** breaches have consequences under employment law, up to dismissal depending on severity, and may lead to claims for damages.
- **Review:** we review the code every year and update it. The current version is on our website.

VERSION	DATE	CHANGE	APPROVED
1.0	25.09.2026 · valid from 1 Sep 2026	First version	K. Aydinli

PFULLINGEN, 25.09.2026

KÜRSAT AYDINLI ·
MANAGING DIRECTOR



Confirmation by employees

I have received, read and understood the code of conduct of SKATechnologie GmbH, version 1.0. I will comply with it. I will direct questions to management or the named contact.

NAME

ROLE

PLACE, DATE

SIGNATURE
