



MEGA-Line racing technology GmbH

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Sustainability Concept Corporate Social Responsibility

Agenda

- **Part 1 Compliance**
- **Part 2 Human rights & working conditions**
- **Part 3 Health, occupational safety, safety & environmental protection**
- **Part 4 Our philosophy**
- **Part 5 Procurement strategy for raw materials**

Compliance guidelines

Employee behaviour guidelines

Gender disclaimer

The male form chosen here always refers to female, male and non-binary persons at the same time. A multiple designation is generally dispensed with for the sake of better readability.

Preamble

The code of conduct of MEGA-Line racing technology GmbH was defined with the aim of defining principles according to which MEGA-Line racing technology GmbH maintains relations with employees and business partners.

They apply equally to all employees of MEGA-Line racing technology GmbH, both to all members of management and to all employees.

We always strive to ensure that these principles are also applied by our suppliers, consultants and other business partners.

Part 1: Compliance guidelines

Business principles

- 1.1 Legal compliance
- 1.2 Dealing with business partners
- 1.3 Fair competition and competition law
- 1.4 Conflicts of interest
- 1.5 Accounting and bookkeeping
- 1.6 Publication of information
- 1.7 Dutiful behaviour
- 1.8 Money laundering
- 1.9 Respectful treatment
- 1.10 Confidential information
- 1.11 Whistleblowing
- 1.12 Plagiarism and intellectual property
- 1.13 Data protection and IT
- 1.14 Export controls and economic sanctions

Part 1: Compliance guidelines

Business principles

Legal compliance

In every country in which MEGA-Line racing technology GmbH operates, it adheres to the applicable laws. In situations in which there are no legal regulations, each of us aligns our conduct with our company values and the corporate culture.

In all cases in which there is a conflict between the applicable laws and the principles of this code of conduct, the applicable law takes precedence.

Dealing with business partners

The business relationships between MEGA-Line racing technology GmbH and its business partners should always be characterised by fairness.

We must not offer potential customers, authorities, official institutions or other representatives of these kinds of institutions any rewards or advantages which contradict the applicable law or good morals.

Our employees must not accept any payments, gifts or other remuneration from third parties which may lead to their decisions being influenced and decisions not made with the requisite objectivity.

Part 1: Compliance guidelines

Business principles

Fair competition and competition law

We strictly adhere to the principles of fair competition and the stipulations of competition law. Agreements with competitors, price fixing or market-dominating conduct contradict our values.

Conflicts of interest

Employees and business partners are obligated to disclose potential conflicts of interest. Private interests must never influence our business decisions.

Accounting and bookkeeping

All financial transactions of MEGA-Line racing technology GmbH must be documented in accordance with the generally applicable accounting principles.

All bookings must have a clear, unambiguous and non-misleading description of the content of the transaction.

All transactions must always be presented in a comprehensible manner.

Part 1: Compliance guidelines

Business principles

Publication of information

The publication of information by employees of MEGA-Line racing technology GmbH always takes place in compliance with the legal regulations, internal policies and maintaining confidentiality.

Transparency and integrity

All published information must be correct, complete and truthful. The forwarding of information to external parties takes place exclusively with the agreement of the responsible bodies and under compliance with the contractual and legal regulations.

Protecting sensitive information

It is strictly prohibited to pass on confidential, business-critical or personal information to unauthorised third parties unless this is expressly prescribed by the applicable laws or official requirements.

Responsible communication

Employees are called upon to pass information within the company to only those persons who require it for the completion of their tasks. In case of uncertainties about the permissibility of the publication, the executive board or compliance department must be consulted.

Sanctions in case of violations

Violations against the policies governing the publication of information are followed up on consistently and may entail disciplinary measures, right up to the termination of the employment contract.

Part 1: Compliance guidelines

Business principles

Dutiful behaviour

Employees and members of management of MEGA-Line racing technology GmbH are obliged to organise their private and other activities and financial interests in such a way that they do not conflict with the interests of the company or cause conflicts.

Should such a conflict occur, the person concerned shall immediately report it to their superior.

Money laundering

Money laundering is the smuggling of illicit proceeds into legitimate business and economic activities, with the aim of concealing the illicit origin of the funds. Money laundering is a criminal offence.

All employees must therefore act in such a way as to ensure that any suspicious transactions are detected which could deliberately or unconsciously constitute a violation of the Money Laundering Act.

Part 1: Compliance guidelines

Business principles

Respectful treatment

At MEGA-Line racing technology GmbH, the diversity of employees is appreciated. The conscious treatment of the individuality of each person is an integral part of our corporate culture.

Discrimination in any form, but especially in regard to the following points,

- Gender identity
- Descent, origin or nationality
- Sexual orientation
- Social origin
- Religion or belief
- Physical or mental limitations
- Age
- Political, social or trade union activities

is not tolerated under any circumstances. Our cooperation is characterised by mutual respect, appreciation and fairness.

The company is committed to equal opportunities.

Part 1: Compliance guidelines

Business principles

Confidential information

No employee of MEGA-Line racing technology GmbH may disclose or otherwise use confidential information received in the course of his activity for the company during or after his activity without express permission. This guideline also applies to secrecy or confidentiality agreements which govern the handling of confidential information by our business partners.

Whistleblowing

We promote an open corporate culture in which employees and business partners can report grievances without having to fear retaliatory measures. Our whistleblowing channels are secure and confidential.

Plagiarism and intellectual property

We promote innovation and creativity while strictly rejecting any form of imitation or plagiarism. Products, texts or designs of third parties may only be used with their express permission. At the same time, we consistently protect the intellectual property of our company and our business partners. We respect the rights of third parties, including copyright, trademark and patent rights, and avoid any action which might violate these.

Part 1: Compliance guidelines

Business principles

Data protection and IT

All equipment and resources made available to the employees of MEGA-Line racing technology GmbH, such as computers, mobile phones and access to email and the internet, are intended for the performance of business activities.

In principle, internet use should be limited to professional activities. However, personal use, such as for private emails, SMS messages and appropriate internet use, may be granted. Private use is permitted only if it does not endanger the business or reputation of the company and would not be considered offensive. Company equipment and systems shall not be used to gain access to, or create, illegal or tasteless content.

Employees should always take special care when receiving emails that may contain viruses, worms, or other hidden threats to IT security or data and information security.

In addition, employees may not copy or install any content or software for which they do not have permission or a valid licence.

To ensure security and confidentiality, passwords must never be shared with unauthorised third parties. Employees should always log out of their computers before leaving their desks.

Confidential information may only be stored on a data server of MEGA-Line racing technology GmbH for which appropriate access restrictions have been established. The exchange of confidential information may only take place via the email system of MEGA-Line racing technology GmbH and the company's data network.

In case of doubt, contact the IT system administrator of MEGA-Line racing technology GmbH immediately.

Part 1: Compliance guidelines

Business principles

Export controls and economic sanctions

We undertake to comply with all national and international regulations regarding export controls and economic sanctions. These regulations are crucial in order to safeguard global security and promote responsible trade relationships. Violations against these regulations do not merely have legal consequences; they also damage the trust of our partners and customers in the long term.

Our internal processes ensure that all exports and international transactions are reviewed beforehand. This includes verifying whether certain countries, persons, organisations or goods are affected by restrictions. We exercise special care when it comes to sensitive technologies and products which are subject to stringent controls.

In order to guarantee a high degree of compliance, we train our employees in the relevant regulations at regular intervals, and support them in implementing these rules in their everyday work. If they are unsure, they are obligated to consult the internal responsible bodies in order to clarify possible risks at an early stage.

We also expect our business partners to adhere to the applicable export control and sanction regulations. Through close cooperation, we ensure that compliance with these rules is guaranteed along the entire supply chain. In this way, we are not just protecting our company, but actively contributing to stability and security in international trade.

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- **Part 2 Human rights & working conditions**
- Part 3 Health, occupational safety, safety & environmental protection
- Part 4 Our philosophy
- Part 5 Procurement strategy for raw materials

Part 2: Human rights and working conditions

Preamble

The management of MEGA-Line racing technology GmbH is aware of its social responsibility. Value-orientated corporate management is intended to ensure that employees are treated fairly and respectfully at all times, thereby strengthening corporate objectives. The internationally recognised human rights are respected by MEGA-Line racing technology GmbH. Throughout its business operations it complies with national laws and regulations as well as the principles of the International Labour Organization (ILO).

Part 2: Human rights and working conditions

Principles on human rights and working conditions

- 1.1 Freedom to choose a career
- 1.2 No discrimination
- 1.3 No child labour
- 1.4 No forced labour or trafficking in human beings
- 1.5 Freedom of association
- 1.6. Remuneration
- 1.7 Working time, recreation and leisure
- 1.8 Occupational health and safety
- 1.9 Training and promotion opportunities

Principles of implementation

- 2.1 Communication
- 2.2 Regular exchange of experience
- 2.3 Obligation of suppliers/partners

Part 2: Human rights and working conditions

Principles on human rights and working conditions

Freedom to choose a career

Employment at MEGA-Line racing technology GmbH is freely chosen.

No one may be forced to take up a particular job or to pursue a profession which he refuses to do.

This includes the prohibition of all forced and compulsory labour.

No discrimination

Equal opportunities and equal treatment shall be ensured, irrespective of ethnic origin, colour, gender, religion, nationality, sexual orientation, social origin or political outlook, where these are based on democratic principles and tolerance towards those of different views or opinions.

Employees are neither favoured nor disadvantaged due to membership of a trade union or employee representation.

No child labour

In accordance with ILO Conventions 138 and 182, children must not be hindered in their development. Their dignity is to be respected and their safety and health must not be impaired.

MEGA-Line racing technology GmbH always observes requirements regarding the minimum age of employees.

Part 2: Human rights and working conditions

Principles on human rights and working conditions

No forced labour or trafficking in human beings

All work at MEGA-Line racing technology GmbH is performed voluntarily.

Forced labour, compulsory labour and all forms of involuntary work in general are rejected. We thus clearly distance ourselves from these issues.

All employees are at any time free to terminate their employment taking into account the agreed or legal notice periods.

Moreover, no actions or measures are tolerated which, within the framework of valid legal and social norms, are capable of restricting the free movement of employees.

Freedom of association

The right of all employees to form collective workers' representations and to negotiate collectively to regulate working conditions is recognised.

MEGA-Line racing technology GmbH will cooperate with the respective employee representatives in a spirit of trust.

The aim is to maintain a fair and partnership-based cooperation in the long term.

Remuneration

The remuneration of MEGA-Line racing technology GmbH respects – regardless of the gender difference – the legally guaranteed minimum remunerations and the minimum standards of the respective economic sectors, while taking into account the corresponding labour market.

Part 2: Human rights and working conditions

Principles on human rights and working conditions

Working time, recreation and leisure

MEGA-Line racing technology GmbH observes and complies with the applicable regulations regarding working hours and regular, paid holiday.

Occupational health and safety

At MEGA-Line racing technology GmbH, occupational safety and health are guaranteed at least within the scope of the legal regulations.

Attention is paid to health, safety in the workplace and the humane design of working conditions.

A safety officer is appointed to oversee and provide ongoing advice in these areas.

Training and promotion opportunities

At MEGA-Line racing technology GmbH, employees are selected, recruited and promoted on the basis of their function-specific qualifications and skills.

Targeted and continuous training of all employees is supported in order to enable a high level of performance and high-quality work.

All employees of the MEGA-Line racing technology GmbH have the same promotion opportunities, taking into account the duration of employment and ability.

Part 2: Human rights and working conditions

Principles of implementation

Communication

The objectives and implementation principles of this declaration are part of the corporate culture of MEGA-Line racing technology GmbH.

The employees of MEGA-Line racing technology GmbH, in particular employees with a managerial function, are always required to observe the established principles and also to encourage other employees to observe them.

Regular exchange of experience

Compliance with the objectives and the implementation of the principles of this declaration are discussed regularly at our Managing Director meetings.

Obligation of suppliers/partners

Compliance with the objectives and the implementation of the principles of implementation of this declaration are regularly communicated with the contact persons in the context of meetings at suppliers and at the company.

The supplier is requested to comply with the specifications of MEGA-Line racing technology GmbH and to implement the requirements in its company.

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Part 3: Health, occupational safety, safety & environmental protection



Preamble

As a service company, our employees are our most important asset. Healthy and satisfied employees who work in a pleasant environment for us thus contribute significantly to the satisfaction of our customers and thus also to our success.

Our goal is therefore to always prevent accidents, injuries and occupational health damage and to protect the environment.

The following points help us achieve these goals:

Part 3: Health, occupational safety, safety & environmental protection

Business principles

- 1.1 Sustainable use of resources and environmental protection
- 1.2 Health, safety and occupational safety

Principles of implementation

- 2.1 Accident prevention and behaviour in the event of accidents
- 2.2. Hazards and/or vulnerabilities
- 2.3 Ecological sustainability

Part 3: Health, occupational safety, safety & environmental protection



Business principles

Sustainable use of resources and environmental protection

Our trade is based on the principle of sustainability, economy, ecology, and our responsibility to our environment and to future generations. In this regard, we undertake to utilise natural resources such as land, forests and water responsibly, and to review our operations with care.

All employees are always careful to take action in such a way as to avoid hazards or unnecessary burdens on the environment. When it comes to land or water resources, we only operate in consideration of stringent environmental standards and in harmony with the legal regulations. If forced eviction becomes necessary, we ensure that this is conducted in a fair and transparent manner, in consultation with the responsible authorities and preserving the rights of those affected.

Laws and regulations regarding environmental protection are consistently adhered to. In addition, we act in accordance with the principles of reason and responsibility in order to safeguard the environment and habitats, and to make our contribution to ecological and social sustainability.

Part 3: Health, occupational safety, safety & environmental protection



Business principles

Health, safety and occupational safety

Health, safety and occupational safety are essential components of our company policy. We ensure that all employees have a safe and healthy working environment which is equipped with the necessary facilities and suitable protective equipment. All workstations are regularly checked for hazards and hazardous materials in order to avoid accidents and risks to health. In this context, the ergonomics of the equipment is assessed to minimise harm to health.

The safety of our machines and equipment has the utmost priority in this regard. Regular servicing, inspections and training ensure that machines can be operated safely and efficiently. Employees are obligated to comply strictly with safety regulations and work instructions in order to minimise risks.

An effective fire safety policy is also of great importance to us when it comes to protecting human lives and property. All buildings and facilities are equipped with the necessary fire safety measures and are inspected at regular intervals. In addition, employees are also given regular training regarding emergency situations so that they can react quickly and correctly in a real emergency.

Part 3: Health, occupational safety, safety & environmental protection



Principles of implementation

Accident prevention and behaviour in the event of accidents

Employees are trained in accident prevention regulations, accident and emergency behaviour, and the use of protective clothing and equipment.

Our employees are regularly offered the opportunity to participate in first aid courses in order to be able to provide the victims with the fastest and best possible first aid in the event of an accident.

Hazards and/or vulnerabilities

When potential hazards and/or vulnerabilities are identified, appropriate measures shall be taken without delay to prevent or reduce as far as possible the resulting risks and hazards.

Ecological sustainability

All operations and processes are assessed from the point of view of environmental sustainability (recycling, reduction of CO2 emissions, waste management, etc.).

From this assessment, measures and environmental objectives are defined to meet legal and other requirements.

The use of energy and raw materials is as economical as possible in order to avoid unnecessary pollution.

The environmental awareness of our employees should always be promoted.

The environmental policy is taken into account throughout the entire value chain and can at the same time save the company costs and effort.

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Part 4: Our philosophy

Our motto: 100% quality results in 100% reliability of the products.

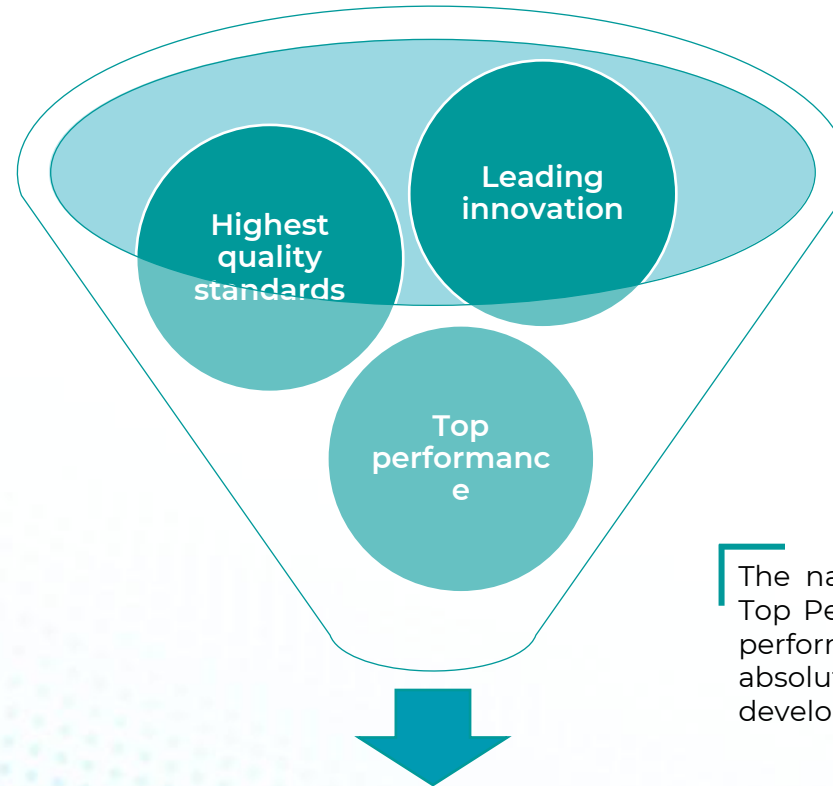
Each of our products leaves our company only after a comprehensive final inspection by our engineers and technicians.

Our products are manufactured exclusively locally in Germany.

All our high-quality parts are sourced from regional suppliers with whom we have long-standing relationships.

All this together with the profound knowledge and extensive experience of our employees guarantees the highest quality, even in the case of short reaction times!

So it is no coincidence that most of our customers learn about MEGA-Line racing technology GmbH through word of mouth because of the excellent quality and high reliability of the products.



Our claim is a permanent technological advantage over our competitors!

Years of experience in the fields of pneumatics and electronics at the highest level coupled with continuous investments in development ensure our innovation lead.

Therefore, it is not surprising that MEGA-Line racing technology GmbH has established itself as a leading development partner of well-known factory motorsport teams.

The name MEGA-Line racing technology GmbH stands for Top Performance! Our products are designed for maximum performance and durability. We ensure this through our absolute quality thinking and action and our constant further developments.

CUSTOMER SATISFACTION

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Part 5: Procurement strategy for raw materials

MEGA-Line racing technology GmbH relies on suppliers with the same principles of human rights, working conditions, health and safety at work as well as safety, environmental protection and ethics for the procurement of raw materials.

We expect our suppliers to support our commitment to responsible sourcing of raw materials. Therefore, we oblige our suppliers to procure raw materials without conflict and to comply with our supplier code of conduct.

Effectiveness of the sustainability concept

With the signature of this document, the principles contained therein regarding

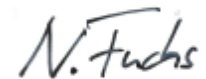
- ✓ **Compliance**
- ✓ **Human rights & working conditions**
- ✓ **Health, occupational safety, safety & environmental protection**
- ✓ **Our philosophy**
- ✓ **Procurement strategy for raw materials**

become effective.

Claims of third parties cannot be inferred from this declaration.



Ramona Roos (née Gassner)
Managing Director



Norbert Fuchs
Managing Director