

# CODE OF CONDUCT

## 1 Preamble

We are global specialists in interlining for the garment industry and a reliable partner to customers, suppliers, and other market participants. Our mission is to provide interlining solutions that meet the customer's needs and deliver our products with consistent quality globally, precisely when and wherever needed. With a focus on interlining made in Germany and Asia, with networks across the globe, and always close to our customers.

As a family-owned company, responsible and sustainable corporate management is the basis of our corporate actions. We set targets and make decisions for the long term, meaning that we value a sustainable and profitable basis for our customers, employees, and partners over short-term profit maximization.

The present code of conduct forms the basis of our daily actions and professional relationships. It sets out the minimum standards for ethical conduct within the Wendler Interlining Group.

## 2 Basic understanding and validity

We consider ourselves as part of the societies in which we do business and are committed to socially responsible corporate governance by considering the direct and indirect effects of our business activities on society and on the environment and continually striving to achieve an appropriate balance of interests in economic, social, and ecological terms. We act in accordance with generally recognized values and principles, including integrity and legality. We comply with internationally recognized human rights and labor standards as set out in the Code of Conduct.

We share the objectives of our Code of Conduct and will make every appropriate and reasonable effort, within the scope of our respective legal and actual opportunities, to comply with the voluntary commitment on an ongoing basis at all our company locations worldwide. Where national regulations contradict the contents of the Code of Conduct or the domestic context makes it impossible to fully comply with them, we will look for ways to nevertheless uphold the requirements of the Code of Conduct wherever possible.

Our Code of Conduct is binding on the company's management, executives, and all employees and is mandatory around the world. This means that all subsidiaries and branches of the Wendler Interlining Group must adhere to the following guidelines.

## 3 Human rights and labor standards

Human dignity is inviolable. We respect the dignity of all human beings and comply with internationally recognized human rights, as set out in the United Nations (UN) Universal Declaration of Human Rights and addressed in the United Nations Guiding Principles on Business and Human Rights, as well as in the OECD Guidelines for Multinational Enterprises. We also consider the internationally recognized labor standards of the International Labor Organization (ILO), as listed below in the Code of Conduct.

In all our business activities, we take care not to cause or contribute to human rights violations. We expect the same from our business partners. Insofar as necessary and possible, we support our delivery partners.

### 3.1 Employment relationships

As an owner-managed company, we are directly committed to the well-being of our employees. We appreciate our employees, and we reject any form of unlawful punishment, abuse, harassment, intimidation, or other undignified treatment at work.

A good working environment, fair pay, and flexible working hours are major concerns for us. We comply with high social standards, adhere to the core labor standards of the International Labor Organisation at all our locations, and create a safe and healthy working environment.

In accordance with the operational possibilities, we support the balance between professional and private interests. Our structures are particularly family-friendly and enable our employees to achieve an appropriate work-life balance through flexible working hours.

### 3.2 Prohibition of child labor

We categorically reject the illegal employment of children and young people, both in our own company and at our business partners.

We comply with the applicable minimum age requirements for legal employment or work. In any case, we do not employ anyone under the age at which compulsory schooling ends under the law of the place of employment, or anyone under the age of 15. We expect from our contractors that they also use effective tools to verify the age of employees in order to prevent child labor.

For people under the age of 18, the rights of young workers should be observed; they may only be hired if it is ensured that the working and employment conditions do not pose a risk to their health, safety, or morals, nor are they harmful to their development.

### 3.3 Prohibition of forced labor

We do not tolerate any form of forced or compulsory labor, including any form of bonded labor, serfdom, slavery, or slave-like practices, trafficking in human beings, or any other involuntary labor and services that are not in conformity with internationally recognized labor and social standards. In our understanding, this includes any type of work or service demanded of a person under threat of punishment and for which that person has not voluntarily made themselves available.

### 3.4 Remuneration

We adhere to at least the statutory or, where applicable, collectively agreed provisions in the remuneration of work performance and even exceed them. In countries or regions without a legal or collectively agreed wage range, we take special care to ensure that the wage paid is sufficient for a regular full working day to meet the basic needs of the employees. We do not tolerate deductions from wages that are not permitted by law, including deductions from wages as a disciplinary measure.

### 3.5 Working hours

The weekly working time is a maximum of 48 hours and 12 hours of overtime unless national law or collective agreement regulations provide for lower working hours. Rest breaks are granted on each working day. At the latest, six consecutive working days shall be followed by a day off. Public or religious holidays and holiday leave shall be respected at all places of employment.

### 3.6 Diversity, inclusion, ban on discrimination

All our employees are treated equally. Skin colour, gender, language, ethnic origin, or similar aspects do not matter to us. We are clearly committed to equal opportunities and promote a working environment that enables inclusion and where the diversity of our employees is valued. We reject any form of discrimination or unjustified unequal treatment, for example, based on national and ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinion, religion, or belief.

Likewise, for us, the work of women and men is of equal value. Therefore, equal pay is a must for us.

### 3.7 Health and safety at work

We adhere to national and international occupational health and safety standards and ensure a safe and healthy working environment to maintain the safety and health of our employees, protect third parties, and prevent accidents, injuries, and work-related illnesses. This shall include, but not be limited to, regular risk assessments of workplaces and the implementation of appropriate security and precautionary measures, including the provision of appropriate personal protective equipment.

We also ensure that our employees are trained in all relevant occupational safety topics.

## 4 Environmental responsibility and sustainability

The preservation and protection of our natural resources concerns us all. With this in mind, we are committed to conducting our business activities taking ecological aspects into account. Furthermore, we are committed to the goal of a climate-neutral future and strive for the CO<sub>2</sub> neutrality of our sites.

As a company operating worldwide in the textile industry, we are particularly dependent on natural resources. We are aware of the scarcity of these resources. Therefore, sustainable management and actions have a high priority at the Wendler Interlining Group. We are striving to reduce the consumption of resources in all areas of application and to minimize chemicals that are harmful to health and the environment, or, where possible, to replace them with other methods.

Reducing the ecological footprint of the Wendler Interlining Group in the long term is one of our most important corporate goals.

### 4.1 Protection of the environment and climate

We take our ecological responsibility seriously by at least complying with or exceeding applicable legal requirements and recognized standards for the protection of the environment and climate. We are continuously working on measures to improve the impact of our business activities on the environment and the climate in a sustainable manner.

This includes measures covering the following topics:

- Professional and responsible handling of hazardous substances and other chemicals, as well as waste, including disposal
- Efforts to reduce or avoid waste and minimize emissions from operations (e.g., wastewater, waste air, noise, greenhouse gases);
- Conservation of natural resources, for example, through measures to save water, chemicals, and other raw materials.
- Promotion of the use of climate- and other environmentally friendly technologies, processes, raw materials, and products.
- Efforts to increase energy efficiency and the proportion of green or renewable energies in energy consumption at our company locations.

We believe that climate and environmental protection need to start at the workplace. We actively raise environmental

awareness among our employees and our business partners. Training sessions on topics such as sustainability and environmental protection are held on a regular basis.

### 4.2 Animal and species protection

We observe the principles of animal welfare and biodiversity protection and align our corporate actions accordingly. The keeping and use of animals must comply with the applicable legal animal welfare requirements and be appropriate to the species. The Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora shall be complied with.

## 5 Corporate responsibility

### 5.1 Compliance with law and order

We pursue only legitimate business objectives and maintain business relationships only with reputable partners. We comply with rights and laws. We strive for free and fair world trade and legally correct, recognized business practices. We strongly reject corruption and bribery. In return, we promote integrity and transparency in our business processes.

Being a global company, we operate in many countries with different cultures. We respect the legal, social, and cultural backgrounds in the respective markets. The laws and regulations of the individual countries are complied with. If these are less extensive, we adhere to our Code of Conduct.

### 5.2 Corruption, trade control, money laundering

We reject any form of bribery and corruption. We act in accordance with applicable import and export control regulations as well as legal requirements for the prevention of money laundering.

### 5.3 Fair competition

We support free and fair competition. We do not tolerate anti-competitive agreements and ensure that we act in accordance with applicable laws. We reject competitive advantages due to unfair business practices.

### 5.4 Data protection and protection of intellectual property

We respect the privacy rights of our employees, business partners, and customers and adhere to the applicable legal and regulatory requirements for personal data processing and information security when handling personal information.

We ensure that commercial secrets and other confidential information of our business partners and customers entrusted to us are adequately protected from unauthorized acquisition, use, and disclosure, at least in accordance with the relevant legal provisions on the protection of business secrets.

We respect the intellectual property of our business partners, customers, and other third parties and, when transferring know-how and technologies, ensure that sufficient precautions are taken to protect intellectual property rights.

### 5.5 Consumer interests

We guarantee the consistent quality of our products. We ensure that they comply with all legal regulations regarding consumer health and safety. It is also important to us that all Wendler Interlining Group products are harmless to health for their intended use.

In the textile industry, chemicals are inevitably used. When selecting these, our focus is on the consumer. This means that only non-hazardous chemicals are used in the processing of our textiles. Therefore, all our products stay below the legal threshold values and are certified according to Oeko-Tex® Standard 100 (product class 2).

With our information and sales measures, we promote the education of customers and consumers. This means we implement fair business, marketing, and advertising practices.

### 5.6 Behaviour towards third parties

We strive for long-term and win-win partnerships with our customers and suppliers. We consider ourselves to be equal partners and fair market participants. For us, trust is the most important ingredient for a successful business. Therefore, open and honest dealings in cooperation with our partners are particularly important to us. Furthermore, our behaviour is characterised by respect and tolerance towards everyone as well as the cultural differences in the individual markets.

## 6 Management culture

We are guided by respect and fairness. Therefore, our management staff is required to create fair working conditions and a positive work environment. In case of violations of the Code of Conduct, action must be taken accordingly.

We consider our employees to be the most significant factor for our entrepreneurial success. The training and further development of their professional skills is close to our hearts. For this reason, we encourage and support our employees in achieving their professional goals. Excellent performance is recognised and rewarded by us.

We strive for continuous improvement and innovation. We achieve this primarily through the commitment of our employees. Motivation and enthusiasm, exemplified by our management staff, create an environment for creative and independent work.

## 7 Corporate culture

As an international company, we work together with different nations, cultures, and religions. For this reason, our behaviour towards each other is characterized by respect, tolerance, and appreciation.

An open mind and fairness play a major role in our daily interactions. We raise our employees' awareness of these issues and require integrity and loyalty towards our company.

## 8 Implementation

We make appropriate and reasonable efforts to comply with the contents of the Code of Conduct on an ongoing basis at all our company's locations. We have set up suitable measures and processes for this purpose and documented their implementation within the company in an appropriate manner. The executive management is regularly informed about the implementation and work of the responsible offices and persons.

### 8.1 Communication and training

We communicate the contents of the Code of Conduct actively to our employees, business partners, and other stakeholders. We train our employees on individual topics of the Code of Conduct as needed. We expect our employees to comply with the Code of Conduct. The current Code of Conduct can be viewed online.

### 8.2 Expectations of our supply chains

This Code of Conduct also reflects our expectations of our supply partners and other contractual partners in our supply chains. In this respect, we expect them to be guided by the contents of the Code of Conduct or to apply a comparable code of conduct and encourage them to demand these expectations from the contractual partners in their supply chain.

Before entering a supplier relationship, we identify and check our business partners in an appropriate manner, e.g., through auditing, self-disclosure, supplier evaluation, or similar instruments.

We reserve the right to monitor our business partners' compliance with our expectations, e.g., by means of auditing. If serious violations are found, we reserve the right to take appropriate contractual action, including termination of the business relationship. In any case, we expect that identified violations will be responded to by taking appropriate preventive or remedial measures.

### 8.3 Notice regarding violations

We take every violation of the Code of Conduct seriously. In the event of reports of violations, we shall take measures for proper and confidential clarification and, if necessary, take appropriate countermeasures in terms of remediation or prevention.

01.01.2026

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