

Compliance Guideline

Albert Ziegler GmbH
and its affiliated companies





We are **ZIEGLER**

As a future-oriented group, the ZIEGLER Group focuses on long-term business based on performance, reliability and sustainability.

A firefighting vehicle is an investment in the future. To ensure that this investment pays off for our customers, we guarantee the highest level of quality and innovation. That means: perfect craftsmanship, outstanding stability, optimal corrosion protection and flexibility for individual customer requirements.

This is complemented by our extensive range of firefighting equipment and components, which also meet the highest quality standards.



We provide security.

Our brand promise makes clear what ZIEGLER stands for: We see the protection of public security as our ultimate objective. In order to accomplish this task, it is our motivation and our approach to offer the best and most competitive portfolio of firefighting and emergency management solutions. We assume responsibility with respect to customer requirements and their satisfaction.

Introduction

Dear colleagues,

Our clients, suppliers and also the public expect responsible and correct behavior from our Company. Each employee of Albert Ziegler GmbH and its affiliated companies (“ZIEGLER Group”) is committed to act in accordance with these expectations. This means for each of us, that all actions must be aligned with the effective legal standards and all violations of law are implicitly to be avoided.

The present Compliance Guideline provides an orientational framework that helps us to fulfill our responsibility. It defines the requirement, which we are committed to. At the same time, the Guideline is an outward promise – that is towards our clients, competitors and the public as well. It stipulates the guidelines and principles, which have to be observed by each employee at ZIEGLER Group at any time and therefore are a binding standard for our conduct.

The Compliance Guideline is the major but not the only element of the comprehensive Compliance Structure which ZIEGLER Group has implemented. It will be complimented by further Compliance Policies, and a Code of Conduct for management team members. These documents can only fulfill their purpose, if colleagues truly live these values.

It is important that we understand the existing legal framework and develop a safe feeling for conflict situations. For this purpose, we have worked out a Compliance Training Program, that aims to sharpen the understanding for the legal framework of our conduct. Annual training “Updates” will keep the acquired knowledge alive in us. Participation in Compliance training courses is compulsory.

The Compliance Guideline does not claim to give a detailed answer to all questions that we encounter in our daily work. It will be supplemented with respective instructions, policies, and internal operational guidelines. Please note that each applicable law (also in other jurisdictions) has priority over the rules which are described in this Compliance Guideline, provided that the statutory provisions determine stronger rules of conduct. In case of ambiguities or need for clarification, each of us shall refer to Mr. Deng, the Compliance Officer of ZIEGLER Group. His contact details are

Yumao Deng · ldeng@ziegler.de · Phone +49 7322 951-155

The ZIEGLER Group will not tolerate any violations of the rules described in this Compliance Guideline. Infringements may lead to consequences concerning industrial law, civil law or criminal law – regardless of the function the person in question holds within our Company.

We appeal to all colleagues to become acquainted with the contents of the Compliance Guideline and to always observe it in their daily work.

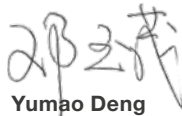
Please read the following Compliance Guideline thoroughly! The rules of conduct described in the guideline are mandatory and serve as part of the employment agreement for the employees of ZIEGLER Group and must be strictly observed. Any violation will be punished with employment law sanctions including up to termination and if necessary, claims for compensation for damages caused to the company.

The Compliance Officer of ZIEGLER Group is Mr. Yumao Deng and he is also the contact person for all Compliance related subjects. In case you discover any violation against the Compliance Guidelines or have questions and/or suggestions on the Compliance Topic please contact Mr. Deng immediately.

Giengen, January 2025



Wenjie Yan
CEO
Albert Ziegler GmbH



Yumao Deng
Compliance Officer
Albert Ziegler GmbH

Contents

A	ZIEGLER Group is committed to free and fair competition	7
B	Function and objective of our Compliance Guideline	7
C	Ban on corruption, granting of advantage and money laundering	7
D	Prohibited practices in antitrust law	8
I	Prohibited Practices	10
I	Prohibited Agreements	10
II	In particular: Things you absolutely have to take into account	11
1	Things you are not allowed to do in relation to competitors	11
2	Things you are not allowed to do in relation to customers and suppliers	12
3	What to do, if you encounter any alleged anticompetitive conduct of competitors	12
4	How do you behave properly?	13
E	Other Rules of Conduct	13
I	Observance of tax laws and accounting methods/data storage	13
1	General rules of conduct	13
2	Handling with transaction documents	13
II	Protection of personal data	14
III	Ban on discrimination	14
IV	Adherence to business confidentialities and property rights	14
V	Consideration of safety and environment	14
VI	Adherence to other laws and legislation	15
F	Consequences	15
I	No tolerance for unlawful agreements and information disclosures	15
II	Handling cases of doubt	16
III	Report on antitrust violations	16
IV	Sanctions	16
G	Guidelines for decision-making	17
1 st	Step: Identification of a (potential) conflict	17
2 nd	Step: Determining decision-making capabilities/options for an action	17
3 rd	Step: Decision/choice among the options for an action	17
4 th	Step: Verification and communication of your decision	17

A ZIEGLER Group is committed to free and fair competition

In a free market economy, companies compete with each other. Success in fair competition depends significantly on an efficient allocation of resources through which best possible prices, performance and services can be offered. Free and fair competition is in the interest of ZIEGLER Group in every way. We strictly oppose and reject any distortion of competition.

B Function and objective of our Compliance Guideline

The Compliance Guideline applies to all employees of ZIEGLER Group. Its aim is to effectively avoid any legal violations or morally questionable action within ZIEGLER Group, in particular antitrust violations.

The introduction of the Compliance Guideline is accompanied by comprehensive employee training. Even after implementation of the Guideline, regular training courses and inspections take place, in order to ensure continuous legal and law-abiding action.

The Compliance Guideline is therefore meant to be an accompanying measure for comprehensive and sustainable information of the employees of the Company, in order to exclude particular violations against antitrust law. However, this Compliance Guideline cannot provide a complete overview of every potential conflict or problem. It focuses rather on the essential prohibitions and defines general framework conditions related to antitrust law, which are important for day-to-day work. Kindly contact the Compliance Officer Mr. Deng (contact details see page 4) for more detailed questions.

C Ban on corruption, granting of advantages and money laundering

Openness and transparency create credibility and trust in commercial dealings. ZIEGLER Group will not tolerate corruption or granting of advantage. In connection with business activities of any kind, employees are not allowed to give undue advantage to business partners, their employees and/or third parties, who are appointed by them. Commissions and compensations for dealers, agents and consultants must always be proportionate and appropriate, and based on performance. No employee is allowed to take advantage of his occupational activity for personal benefit.

A case of unlawful advantage granting exists in particular, when the type and extent of the benefit are capable to inadmissibly influence the handlings and decisions of the recipient.

Gifts by others having a value of over € 25.00 must be rejected. If this is not possible (due to cultural courtesy) then the gift must be reported and turned over to the Compliance Officer immediately. All gifts with a value of goods exceeding € 15.00 must be reported to the Compliance Officer. The gifts collected by the Compliance Officer will be used for a good cause. Auction proceeds will be donated to a non-profit organization. Should there be any doubt or suspicion concerning the reported value of the gifts, please inform the Compliance Officer immediately.

Municipalities, authorities and other public facilities are among the most important customers of ZIEGLER Group. In dealing with them, special legal conditions often apply, where a single offence can already have serious implications for the Company and every individual as well. ZIEGLER Group therefore pays particular attention in dealing with municipalities, authorities and public officials, to observe the applicable and very strict legal stipulations.

In order to avoid that ZIEGLER Group or individual companies within ZIEGLER Group may be involved in any money laundering activities, the identity of each customer or business partner is something we have to verify systematically. Money laundering means a process, in which funds from illegal sources are infiltrated or smuggled into legal financial channels, or legal funds are branched off and diverted for illegal purposes. The verification of the identity of a business partner is compulsory. All suspicious business transactions related to, or seemingly related to money laundering, must be rejected.

D Prohibited practices in antitrust law

The antitrust law aims to protect undistorted competition in a market, and protect consumers' welfare. Agreements between companies or decisions of associations or concerted practices are prohibited, in case they pursue the aim of preventing, limiting or falsifying free and fair competition. In order not to violate the ban on cartel companies, particularly competitors must absolutely not make an arrangements or agreements about their competitive behavior. This means the exchange of sensitive business information (such as about prices, price elements, factors establishing the prices, sold quantities and sales territories) represents a violation against the antitrust law.

A violation against cartel ban has the following consequences

- Any agreement, which offends the cartel ban, is void by law and unenforceable
- Companies have to reckon with unannounced and administrative investigations conducted by the European Commission or the Bundeskartellamt [German Federal Cartel Office]
- Substantial fines can be imposed on the companies
- Employees should personally expect heavy fines and if necessary, criminal penalties as well

Please note: Anti-competitive behavior can have severe negative consequences for ZIEGLER Group and you personally. Beyond substantial fines and reputational damage of the Company, personal fines may be imposed on employees, who have been involved in the violation against antitrust law. Moreover, this can imply criminal penalties to the persons concerned! At the same time, a fine can be up to 10 percent of the annual sales of the company guilty of antitrust behavior.



I Prohibited Practices

Prohibited Agreements

The antitrust law prohibits any kinds of agreement about bidding or any anti-competitive behavior of industry competitors. In the following (non-exhaustive) enumeration, some serious “**taboos**” are specifically listed

- **Prices**

Any form of agreement about prices, price components or pricing conditions is prohibited. No agreement about margin, calculation basis, discount plans or transmission of price changes for purchase of raw materials or the sale of products is not allowed as well.

- **Conditions**

Agreements about terms of delivery, payment, guarantees, warranties or other sales-related services are prohibited as well.

- **Sales areas**

All kinds of agreements concerning sales areas, regions of operation, or regional “core customers” are prohibited.

- **Quotas**

Agreements in form of quotas of areas, production or market shares are prohibited. Agreements about production capacities and their extension are also prohibited as well as about product innovations and their market launch plans.

- **Tenders**

Tender participation must not be coordinated with competitors. Permitted are neither agreements on participation, nor agreements on the range or offer prices.

- **Boycott prohibition**

Agreements on possible boycott by suppliers or buyers are also prohibited. All agreements, which are related to antitrust cooperation with third parties are prohibited.

II In particular: Things you must definitely observe

1 Things you are not allowed to do in relation to competitors

- a) You must not in any way make any agreement with any competitor of ZIEGLER Group, be it in written form or verbally, or explicitly or implicitly. This in particular applies to
- Determination of prices for products or Conditions of Sale
 - Limitation on production, determination of product quotas or limitation of the offer of products on the market
 - Market sharing or division of sources, either geographically or in terms of customer groups
 - Limitation or inspection of investments or technical developments

Please note: Be extremely careful when you are negotiating the purchase of products with a company, which is also a competitor, sensitive issues of the antitrust law may quickly arise. Prior to any such idea even being given consideration, the Compliance Officer should be consulted for advice.

- b) You must not have any discussions on taboo issues with any competitor of ZIEGLER Group in any way (e.g. during an association event, in a trade fair etc.). Taboo issues include any issues concerning prices including
- Current prices, planned price changes, price elements or business strategies, e.g. prices (inclusive minimum prices, ranges of prices, purchase prices, time for price increases, individual price elements, calculations basis, transmission of higher initial costs, granting of discounts and resale prices)
 - Agreement about tenders, prices, or conditions
 - Sales territories (e.g. division of sales areas), allocation of customers (e.g. "Mutual acceptance of core customers") or product lines
 - Conditions of Sale, AGB [(German) General Terms and Conditions] (e.g. agreement on the type of warranties and guarantees, implementation of related services)
 - Sales revenues
 - Production costs or distribution costs, profit or margin
 - Market shares
 - Product or service offers
 - Classifications of customers or suppliers
 - Marketing methods
 - Quotas and capacities (e.g. slow-down or expansion etc.)
 - Boycott (it is prohibited to call upon other companies not to cooperate with particular third parties)

Please take this prohibition seriously and always remember, that you do not discuss these taboo subjects with competitors.

2 Things you are not allowed to do in relation to customers and suppliers

Under no circumstances, you are allowed to

- tell customers, at which price or other conditions he/she must resell the products of ZIEGLER Group (manufacturer's recommended retail selling prices are allowed)
- tell customers, in which area and to which customers he/she must resell the products of ZIEGLER Group (unless specific regional exclusivity contracts have been appropriately validated and signed)

However, please note: Each case is unique. Please inquire beforehand from the Compliance Officer Mr. Deng, what is permissible in individual cases.

- **to make an agreement on area limitations or customer limitations with any supplier**
- **to conclude an exclusive supply contract with suppliers**
- **to make an agreement on exclusive purchase with customers**

3 What to do, if you encounter any alleged anticompetitive conduct of competitors (such as in association meetings, sales discussions, social events or at work via digital media or on the telephone)

- Protest against inappropriate actions or conversations
- Request that such conduct be terminated. Dissociate yourself from them and express your point of view clearly. Call attention to the inappropriateness of the conduct.
- Insist on the inclusion of your protests in the minutes of the meeting and if necessary, leave the meeting.
- Immediately report the incident and conduct to the Compliance Officer.

4 How do you behave properly?

Decide independently about

- Prices and their related issues
- What and how are things to be offered
- Capacities
- Markets in which ZIEGLER Group is willing to do business
- Buyers/suppliers, with whom ZIEGLER Group is willing to enter a business relationship

Please note: The above mentioned rules of conduct shall make it easier for you to recognize and assess prohibited practices. Since final assessment can be tricky in each individual case kindly contact the Compliance Officer in cases of doubt.

The principle is: Better safe than sorry!

E Additional Rules of Conduct

I Observance of tax laws and accounting methods/ data storage

1 General Rules of Conduct

We attach great value to a complete and up-to-date information and communication both within the Company and towards our business partners. It also includes a proper bookkeeping and accurate financial reporting.

ZIEGLER Group adheres strictly to regulatory framework conditions for proper bookkeeping, accounting and financial reporting as well as all relevant current regulations. Transparency and openness are a top priority.

Business documents shall be stored fully respecting the standard commercial care, insofar as statutory regulations do not contradict this.

2 Transaction document handling

Each flow of financial transaction must be recorded by a proper and regulatory-compliant bookkeeping and documentation system. A proper and legally-compliant recording and reporting of information is of great importance for our ability to make responsible business decisions. We revert to our account records/journals to write reports for our management, share holders, customers and suppliers as well as governmental authorities.

The financial statements as well as books and documents, on which they are based, must

- Convey all transactions correctly
- Conform to all regulations and accounting standards

Incorrect or misleading entries in the account records/journals of ZIEGLER Group are therefore strictly prohibited. The financial report is issued in conformity with the current regulations and principles of proper bookkeeping. All relevant financial data shall be made available to internal and external auditors.

II Protection of personal data

As a matter of principle, ZIEGLER Group keeps personal data of our customers and employees safe, and observes legal data protection requirements. All employees are therefore informed that personal data will only be collected, processed and used, as long as it is permitted for specific, explicit and legitimate purposes. All personal data must be protected against unauthorized access and use.

In case of doubt, please consult with the Data Protection Supervisor of Albert Ziegler GmbH. E-mail to datenschutz@ziegler.de

III Ban on discrimination

All employees are respected and appreciated equally. No one shall be disadvantaged or defamed because of his nationality, gender, religion or belief, disability, age, sexual orientation or other personal characteristics. All of us are required to respect the dignity of other people and are expected to treat colleagues, employees and business partners in a professional, friendly and fair manner.

IV Adherence to business secrets and property rights

All knowledge and information acquired in our Company are the essential components for our business success and therefore are to be protected. All relevant information has to be treated confidentially and not be disclosed to third parties as well as being protected from unauthorized persons. Intellectual property as well as relevant property rights of competitors or business partners will be recognized and respected. Should there be any questions about the standards or required regulations related to intellectual property, trade marks or other similar issues, please contact at any time Mr. Deng as the appointed Compliance Officer.

V Consideration of safety and environment

The Albert Ziegler GmbH is certified in accordance with ISO 14001. This emphasizes the great importance of avoiding risks for other people and the environment as an essential part of responsible conduct for ZIEGLER Group.

In the development, manufacturing and supply process of our products, we attach the greatest importance to safety and environmental protection according to the valid standards. Relevant rules with respect to safety and health at work must be strictly adhered to and observed.

The management board has a particular responsibility in this respect. ZIEGLER Group is also responsible for environmentally conscious action and observes all environmental regulations. Every employee must bear protection of the environment in mind as part of their responsibility at work.

VI Adherence to other laws and legislation

ZIEGLER Group adheres to the laws and other regulations applicable in the countries in which we conduct our business. This also includes proper regard for import and export regulations as well.

Each employee is obliged to be informed about the current regulations for his/her scope of activity and abide thereby. Should the relevant regulations be unclear to you or should you have any questions regarding this Compliance Guideline, kindly contact your superior.

Information, questions, or suspicion of violations should be addressed to the Compliance Officer Mr. Deng.

F Consequences

Violations against these Compliance Guidelines may have serious consequences. This means, we are responsible for preventing any potential infringement of law and particularly any antitrust violation before it occurs.

I No tolerance for unlawful agreements and information disclosures

It is prohibited for the employees of ZIEGLER Group at any time and anywhere to talk about the “taboo subjects” in the sense of the above definition to outsiders, that means to persons, who are not employees of ZIEGLER Group, nor to be involved in a such discussion, or to tolerate its occurrence.

Nevertheless, should this happen, the employees of ZIEGLER Group have to stop the conversation and distance themselves. Afterwards, the Compliance Officer must be informed of the incident.

II Handling cases of doubt

In all doubtful cases, further dealing with the issue (such as in a meeting) has to be suspended and discussed in a consultation with the Compliance, which can seek legal advice if required. Only after the Compliance Officer has given approval may dealing with the issue be continued.

III Report on antitrust violations

All employees of ZIEGLER Group are committed to directly report each potential or suspected violation against this Compliance Guideline to the Compliance Committee.

The duty to report any potential violation is not to create a “network of informers” within ZIEGLER Group. The idea behind this is that the extent of damages and sanctions of the antitrust violations can be limited in a better way, if violations on antitrust laws are identified and stopped before they are allowed to happen. Reporting the violations will also keep every employee safe.

IV Sanctions

As part of the Contract of Employment, the Rules of Conduct stipulated in this Compliance Guideline are binding for all employees of ZIEGLER Group.

Violations will be punished with labor law related sanctions (warning, transfer, and/or termination) and if applicable, damage compensation litigation. Insofar as a certain conduct may violate criminal law, ZIEGLER Group, and/or the respective companies, will report an offence and if necessary, file a criminal complaint. This applies irrespective of the function, which the person concerned has in ZIEGLER Group.

In addition, the behavioral requirements set forth in this Compliance Guideline also result directly from the law and are binding for ZIEGLER Group and all employees.

G Guidelines for decision making

We are aware, that it is not always easy to assess your conduct in accordance with the circumstances discussed above and to identify (potential) infringements. In order to make it easier for you to make decisions, we suggest the following procedures

1st Step: Identification of a (potential) conflict

- Has someone, whether an employee of ZIEGLER Group or an “outsider”, requested you to do something, which, according to your estimation, raises legal risks?
- Have you noticed any conduct of an employee of ZIEGLER Group or business partner, which, according to your estimation, might cause legal problems?

2nd Step: Determining decision-making capabilities/options for action

- Why exactly does the conduct, which is required by you, or the conduct of any other person, lead to a (potential) conflict?
- What kind of choices for decisions/actions do you have?
- Could a third party be affected?
- How to possibly solve the (potential) conflict?

3rd Step: Decision/choice among the options for an action

- Review the Compliance Guideline before you make your decision
- Are individual decision options/options for action ruled out from the outset from a compliance point of view and, above all, for legal reasons?
- To what extent are the interests of ZIEGLER Group affected?
- What risks may arise?
- How can we eliminate these risks?

4th Step: Verification and communication of your decision

- Will you be able to represent your decision towards your superiors, colleagues and also your friends and your family with a clear conscience?
- Could it possibly cause damage to ZIEGLER Group, if your decision were to be published?
- Communicate your decision along with the decisive considerations reasonably and according to your point of view.

The following is permanently applicable

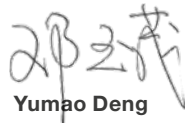
- Question your assumptions and considerations
- Should there be any irregularities, suspicious activities/circumstances or unclear options for action, do not hesitate to contact your respective Compliance Committee Member or your superior
- Respond promptly and honestly to the questions asked by your superior or the Compliance to the best of your knowledge and belief

Giengen, January 2025



Wenjie Yan
CEO

Albert Ziegler GmbH



Yumao Deng

Compliance Officer
Albert Ziegler GmbH





Compliance Guideline

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