



CODE OF CONDUCT



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STANDARDS



PLANWORX CODE OF CONDUCT

The planworx GmbH is aware of its responsibility as a contractor and employer and is committed to respectful and cooperative interaction as well as environmentally and socially responsible actions. The present CODE OF CONDUCT is a commitment to ethically impeccable business conduct and describes the principles that form the basis for our decisions and actions. The CODE OF CONDUCT outlines standards of collaboration, environmental protection, and human rights, behavior towards customers and business partners, as well as data protection and online etiquette. Also included are the minimum standards for complying with the corporate due diligence in the collaboration of all contractors of planworx GmbH.

To ensure compliance with the CODE OF CONDUCT, we urge all employees and service providers to report possible compliance violations to sicherheit@planworx.de. Each report will be reviewed by the internal planworx GmbH Compliance Team, evaluated, and confidentially forwarded to our data protection/security partner and/or management.

A cooperative and creative interaction is the foundation for bringing our corporate philosophy **WE SPARK FRESH THOUGHTS TO CREATE EXPERIENCES THAT STAY IN MIND** to life and to implement it for the benefit of all stakeholders.



HOW TO USE THE CODE OF CONDUCT



The **code** is intended to help make the right decision in legal or ethical matters in everyday work life. Of course, it's not possible to foresee all potential situations that may arise. Additionally, the scope of the Code of Conduct is not sufficient to cover all existing rules and guidelines. Therefore, each employee and service provider should familiarize themselves with applicable rules and guidelines. We are aware that laws and regulations are not always easy to understand. Therefore, assessing whether behavior is ethically sound and compliant with the law is not always straightforward.

Each individual may encounter moral, legal, or ethical issues in their daily work. In such situations, the following questions can facilitate decision-making:

- Does the decision align with the company's values?
- Is the decision legal and does it not violate applicable laws?
- Am I convinced that my decision is morally, legally, and ethically correct?
- How would I feel if the decision were reported in the newspaper the next day?

In case of uncertainty, we encourage discussing the situation directly with PLANWORX contacts or reporting the incident to the planworx GmbH Compliance Team via sicherheit@planworx.de

BEHAVIOR IN THE BUSINESS ENVIRONMENT



PLANWORX, as a company, is committed to acting in a law-abiding and socially responsible manner. This includes conducting business in accordance with ethical, social, and environmental business standards. In our products, services, and relationships with customers and business partners, we always strive for outstanding performance.

1. Compliance with laws and regulations while considering cultural values

We commit to observing and complying with applicable laws and regulations. This commitment naturally extends to applicable standards and guidelines, as well as recognized cultural norms of the regions and countries where PLANWORX operates.

2. Performance security and quality

Assuring the quality as well as the safety and reliability of our services is the foundation of our collective success - and thus a central corporate principle. PLANWORX implements necessary improvements thoroughly and sustainably, taking into account recognized quality management systems. PLANWORX aspires to always meet the high quality standards of our customers, and expects the full commitment of all employees and service providers in doing so.

3. Fair competition and antitrust legislation

PLANWORX adheres to the rules of fair competition for the benefit of all market participants. The company is committed to ensuring and maintaining free and unadulterated competition. This principle is a central tenet of antitrust laws worldwide and is therefore obligatory for us. To protect ourselves and our partner companies from the consequences of violating legal provisions, all anticompetitive behaviors are prohibited. These include in particular:

- Coordination and agreements with competitors regarding prices, terms, market allocation, customers, or territories, capacity or performance limitations.
- Exchange with competitors regarding sensitive information such as prices, price changes, margins, discounts, and revenues.



BEHAVIOR IN THE BUSINESS ENVIRONMENT



4. Prohibition of corruption

PLANWORX does not tolerate corruption – regardless of its form. The unlawful provision of benefits to third parties – such as public officials or employees of private companies – is prohibited within the company. The prohibition of corruption applies without restrictions, regardless of whom, where in the world, and for what reason such benefits are granted. Laws combating corruption exist worldwide and apply to all companies, employees, agents, and representatives acting on behalf of planworx GmbH. Violations of these laws can constitute serious crimes and cause significant harm to both individuals and the company. The prohibition of corruption also means that personal benefits related to business activities should neither be requested, nor accepted, offered, or granted. Particularly in connection with gifts or favors, questions frequently arise in everyday work. More about the proper handling of invitations or gifts is outlined in this Code of Conduct under Section 8. Details are regulated in the Anti-Corruption Policy, which provides helpful examples and tips. To protect themselves from unintentionally committing a crime, PLANWORX employees should seek guidance from their supervisors or management in case of doubt. They are there to assist, for example, if confronted with a corruption case or have questions about the legality of services, payments, and financial agreements.



5. Health and safety at work

PLANWORX is committed to providing all employees with safe and healthy working conditions and continuously improving them. Compliance with our high standards in occupational safety is regularly reviewed. Each individual employee can contribute to creating a safe working environment. The following rules of conduct should be self-evident:

- We behave cautiously to assure that nobody is put in danger.
- We act thoughtfully and carefully to avoid situations that endanger safety.
If a hazardous situation cannot be avoided:
We ensure that the problem is immediately addressed and colleagues are informed accordingly.
- We report all incidents that endanger safety to supervisors and management.



6. Diversity and equality

PLANWORX represents diversity, tolerance, and equal opportunities as an international company. Diversity is valuable to us because the diverse backgrounds of our employees foster creativity and help us better understand our international clients.

Therefore, immediate or indirect discrimination must be excluded from all decisions and areas of the company. This applies regardless of gender, age, race, skin color, religion, worldview, sexual orientation, or disability. Cultural, ethnic, or national origin, as well as political and philosophical beliefs, should also not play a role as long as they do not conflict with applicable law.

Each individual employee can contribute to success by respecting diversity in the company. A factual, friendly, and fair approach to each other should be as self-evident as a trusting collaboration.



7. Data protection and netiquette

We ensure that modern information and communication technology is used appropriately. Personal rights and data of our customers, contract partners, and employees are given the highest possible protection. Data collection and processing are carried out in accordance with the applicable laws. Existing reporting obligations to national supervisory authorities or control bodies are observed by us.

Information security

We commit to taking all measures to protect our IT systems from internal and external data theft. This also applies to the misuse of passwords and the unauthorized downloading of files, especially inappropriate material from the internet.

Social Media

Today's social web turns users into recipients, but also publishers of content - on blogs, social networks, online shops, news portals, etc. This makes users actively involved in brand management and corporate communication. Because the internet sees everything and forgets nothing, secrets and the rights of others must be respected: Quotes and images of employees are not published without consent or with malicious intent. Copyright (images, texts, music, etc.) is respected. We only write about facts that we ourselves know.



BEHAVIOR IN THE BUSINESS ENVIRONMENT



8. Handling of conflicts of interest, gifts, and invitations

Professional decisions should not be influenced by private interests or personal relationships. Situations where conflicts of interest may arise should therefore be avoided.

The correct handling of potential conflicts is full disclosure of all facts. Also, in connection with gifts and invitations, only absolute transparency can protect against harm to the affected companies and their employees. The granting of high-value (cash) gifts and substantial financial benefits to employees and representatives of other companies is generally prohibited. Only in exceptional cases may low-value gifts be granted, provided they are appropriate and no consideration is expected. Such gifts should be marked with the respective brand logo.

In practically all legal systems, gifts and invitations for and to public officials are particularly sensitive and therefore generally prohibited. PLANWORX employees generally do not accept gifts or inappropriate invitations from business partners. Exceptions are only low-value gifts such as advertising and promotional items, as well as appropriate gifts of a representative nature. Gifts and invitations addressed to the private address may neither be granted nor accepted.

Gifts and invitations can create the impression that the giver or inviter expects benefits from them. Even this appearance can damage both

the reputation of the employees and that of PLANWORX.

To protect themselves, any doubts should always be discussed with supervisors. Details on handling invitations and gifts and assistance in determining what is “appropriate” can be found in the Anti-Corruption Policy.



9. Diligence in handling accounting and financial records

We are aware that diligence in handling financial records is of utmost importance for our company. Therefore, we adhere to our obligation to ensure compliance with national and international accounting standards. Accounting in the company is conducted externally and internally identically in accordance with the International Financial Reporting Standards. Our financial records form the basis for managing the business. They accurately and promptly reflect the course of business and relevant facts to stakeholders. We utilize standardized processes to the best of our ability and ensure compliance with accounting regulations.

- We maintain the documents carefully and in compliance with laws and regulations.
- We cooperate with internal and external auditors.



10. Handling of confidential information and protection of intellectual property

We are aware that intellectual property is an invaluable asset and the basis for the success of our company. Therefore, it is essential to protect this information. Intellectual property includes brand strategy, brand design, brand management, brand innovation, as well as details about customers, suppliers, and other trade secrets. Each individual employee should contribute to the protection of this information. Confidential information concerning the company must be kept secret. This means it must not be disclosed to unauthorized persons – including family and friends.

We protect our files, servers, and documents from unauthorized access. Passwords are selected according to security requirements, changed regularly, and not shared with others. We ensure that third parties do not have access to data repositories when we are not at our workplace. We conduct conversations with confidential content in a manner that unauthorized third parties do not become aware of it. This especially applies to telephone conversations on speakerphones and video conferences. We use confidential information exclusively for business purposes.



11. Use of our company resources

PLANWORX provides company resources to all employees to achieve common goals. Only the efficient use of all resources at all levels ensures long-term corporate success. Waste or misuse of company resources – including working time – harms the operational and financial performance of PLANWORX and therefore affects us all. Each individual employee can contribute to this.

- **We act cost-consciously and carefully examine whether expenses are necessary and proportionate.**
- **We handle company property carefully and protect it from damage, destruction, and theft.**
- **We limit the private use of IT infrastructure, including email, internet access, and telephony, to a reasonable extent.**



BEHAVIOR IN THE BUSINESS ENVIRONMENT



12. Insider trading

We are aware that the use and disclosure of insider information is legally prohibited. Insider information refers to all precise information that is not publicly known and directly or indirectly affects an issuer or its financial instruments, and is capable of significantly influencing the price of these financial instruments (e.g., stocks) or related financial instruments (e.g., stocks issued by a bank) if disclosed. It is crucial whether a prudent investor would likely use the information as part of the basis for their investment decision.

Employees who have access to insider information concerning PLANWORX or affiliated companies are not allowed to buy or sell their financial instruments (and related financial instruments) for their own or others' accounts directly or indirectly using insider information (or modify or cancel an already placed buy or sell order). Additionally, the information must not be unlawfully disclosed to third parties – such as journalists, consultants, bankers, customers, family members, or friends – or made accessible to them. Furthermore, based on this information, third parties must not be recommended to acquire or dispose of the relevant financial instruments, nor should third parties be induced to do so. This prohibition applies until the information loses its status as insider information, for example, because it is no longer relevant to market prices or becomes publicly known. Members of the management of the company are legally prohibited from conducting transac-

tions in the company's stocks or other financial instruments in the period before the publication of financial statements, either directly or indirectly. For employees from certain areas of the company who are likely to have access to insider information, PLANWORX hereby also generally and obligatorily establishes such a trading ban.

The trading ban for members of the management and other affected employees applies for a period starting two weeks before the end of each quarter and ending with the publication of the relevant quarterly reports or the semi-annual or annual financial statements of the company. Employees who are not subject to the mandatory trading ban are also advised by PLANWORX to refrain from transactions within the specified period, especially when it cannot always be ruled out that they may come into contact with financial figures or business results of the company in their work. With these regulations, the company aims to avoid any appearance of insider trading and protect employees and the company from the consequences of insider trading.



13. Social engagement

We are aware that PLANWORX, as an international company, has a significant social responsibility. Therefore, PLANWORX provides monetary and in-kind donations in an appropriate manner, exclusively for the promotion of projects within the areas of education, family, and culture. Financial

contributions to political parties or similar institutions, as well as to individuals, are not provided.



14. Human rights and working conditions

Child Labor and young workers

We strictly oppose child labor and urge our employees and business partners to adhere to the International Labour Organization (ILO) conventions regarding the minimum age for employment of children. The employment and remuneration of young workers comply with all applicable laws and regulations. Non-adult workers must not be engaged in work harmful to the health, safety, or morals of children. Special protective provisions must be observed.

Wages and benefits

We guarantee that all our employees receive a fair wage that ensures a decent standard of living. Additionally, PLANWORX provides legally mandated social benefits. The remuneration for regular working hours must comply with the national statutory minimum wage or industry-standard minimum standards, whichever is higher. If the remuneration is insufficient to cover the cost of living and form a minimum level of savings, the supplier is obligated to increase the remuneration accordingly. All legally mandated benefits must be granted to employees. Wage deductions as punitive measures are not

permissible. The supplier must ensure that employees receive clear, detailed, and regular written information about the composition of their remuneration.

Working hours

We comply with all legal provisions regarding working hours, overtime, and rest periods.

Modern slavery

We commit to not using or supporting any form of modern slavery, including slavery, servitude, and forced labor. There shall be no use of forced labor, slave labor, or similar labor.

Ethical recruitment

We guarantee that our recruitment practices are fair and transparent. We ensure that our employees work voluntarily for us and are not recruited through deception or coercion. Employees are free to terminate work or employment at any time. We strictly oppose psychological hardship, sexual and personal harassment, and humiliation in the course of professional activities.

Freedom of association and collective bargaining

We respect our employees' right to organize trade unions, and we negotiate with employee representatives in good faith. Employees must not be discriminated against due to the formation, joining, or membership of labor unions or similar organizations.



BEHAVIOR IN THE BUSINESS ENVIRONMENT

Non-discrimination and harassment

We do not tolerate any form of discrimination or harassment in our company. All employees are entitled to a safe and respectful workplace.

Women's rights

We advocate for gender equality and promote the rights and protection of women in our company.

Work-life balance

PLANWORX promotes the best possible work-life balance through flexible choices of workplace and working hours within the framework of individual projects and tasks.

Diversity, equality, and inclusion

We actively promote diversity, equality, and inclusion in our company and understand DE&I (Diversity, Equity, and Inclusion) as conducive to economic success. We believe that a diverse and inclusive work environment benefits all employees.

Rights of minorities and indigenous peoples

We respect the rights of all employees, regardless of their ethnic, cultural, or social background, and PLANWORX advocates for the promotion of the rights of minorities and indigenous peoples.

Land, forest, and water rights, and forced evictions

Although this may not be directly relevant to our activities, we commit to not supporting practices leading to illegal land acquisition, deforestation, or forced evictions.

Use of private or public security forces

PLANWORX is committed to protecting our employees and will always respect human rights. The deployment of security forces only occurs in accordance with applicable laws and international human rights norms.



15. PX values

In our company, the following values apply to all employees, and what we understand by them serves as a benchmark for our own actions:

COURAGE

- We say what we think - even if it's controversial or uncomfortable.
- We take calculated risks when we are convinced they will lead to success.
- We question actions that do not align with our values.
- If we believe in an idea, we represent it diplomatically, yet persistently.

AGILITY

- We focus on outstanding results instead of processes.
- We listen carefully and try to understand, instead of reacting hastily.
- We differentiate between what needs to be perfect now, and what can be improved later.
- We foster agility by minimizing complexity and simplifying processes. We share information quickly and proactively, we work transparently and find the time to support our colleagues.

HONESTY

- About colleagues, we only say things that we would also say to them personally.
- We communicate with colleagues and service providers honestly, respectfully, and on an equal footing – regardless of status and different viewpoints.
- We express our needs, formulate clear requests, and promote an open, constructive feedback culture.
- We quickly and sincerely admit mistakes. We foster an open culture of mistakes and encourage others to do the same.

CURIOSITY

- We are determined and passionate about learning new things quickly. We share our knowledge openly and proactively with colleagues.
- It is important to us to develop a deep understanding of our strategy and approach, our clients and their target groups, products, and markets.
- We have extensive knowledge in our industry and in our field of expertise.
- We never cease to follow and discover innovations and trends. Standstill is not an option.
- We also make significant contributions outside our own area of expertise and effectively contribute to the success of our projects and the company.



BEHAVIOR IN THE BUSINESS ENVIRONMENT

RESPONSIBILITY

- We handle freedom conscientiously and work intensively towards collective success and outstanding results.
- We make thoughtful and responsible decisions, even when things get difficult.
- Because we always maintain a high level of performance, colleagues can rely on us and trust in our abilities.

RETHINKING

- We identify the roots of problems and find ways to not only treat symptoms superficially.
- We constantly evaluate the status quo and search for new ways.
- We think strategically and formulate goals clearly and concisely.
- We inspire others to think outside the box and ask the right questions.



16. Climate and species protection

PLANWORX operates as a key player in the German live marketing industry, which is a resource- and energy-intensive sector. Productions, logistics, and travel activities of our team, clients, and guests generate significant amounts of waste, CO2 emissions, and energy consumption. At the same time, digitization and technological advancements offer effective opportunities to make redundant travel, productions, and entire events more environmentally friendly or to eliminate them altogether.

Resource conservation

We continuously strive to find economical solutions to improve energy efficiency and minimize the energy consumption of our operations. We expect both employees and service providers to handle natural resources responsibly. This is achieved by continuously evaluating behaviors and processes and implementing identified potentials into practice.

Because PLANWORX aims to become possibly the most sustainable agency in Germany!!

THANK YOU!

Animal welfare

In our business activities, we adhere to the principles of animal and species protection in accordance with the Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).

Our PX guidelines and measures are published on our website at

<https://planworx.de/en/sustainability/>.

Consequences of Non-compliance with the Principles

This Code of Conduct combines applicable legal and operational regulations. The obligation to comply with the principles listed in the Code of Conduct arises either directly from laws, operational regulations, company guidelines, or as an ancillary contractual obligation from the employment contract. Deliberate violations of the guidelines will result in consequences within the framework of the applicable provisions.

Distribution and application of the Code of Conduct

This Code of Conduct is transmitted to all employees and service providers of planworx GmbH in digital form or made available for inspection in German and English on the website. PLANWORX implements the principles of corporate governance mentioned in the Code of Conduct in its strategic and operational man-

agement systems.

The executives of planworx GmbH acknowledge their role model function and are responsible for ensuring compliance with and monitoring the guidelines. In cooperation with the HR manager and the respective project managers, they are responsible for integrating the Code of Conduct into the company and communicating it to the service providers. They ensure that everyone in their area of responsibility is informed about the principles, understands, and follows the guidelines. The code and its acceptance are part of the employment contract.

Any Questions?

For any questions or remarks related to this Code of Conduct and its application, you can always contact your superiors, the management, or the HR officer of PLANWORX.

Validity

This Code of Conduct is binding for all employees of PLANWORX. They are obligated to act in accordance with these guidelines.

External companies and freelancers working on behalf of PLANWORX also commit to following these guidelines upon contract conclusion.

Questions regarding the Code of Conduct or the applicable PLANWORX GMBH Compliance regulations should be directed to

sicherheit@planworx.de