



MEGA-Line RACING ELECTRONIC 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 ELECTRONIC GmbH was defined with the aim of defining principles according to which MEGA-Line RACING ELECTRONIC GmbH maintains relations with employees and business partners.

They apply equally to all employees of MEGA-Line RACING ELECTRONIC 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

1. Business principles

- 1.1 Legal compliance
- 1.2 Dealing with business partners
- 1.3 Accounting and bookkeeping
- 1.4 Dutiful behaviour
- 1.5 Money laundering
- 1.6 Confidential information
- 1.7 Data protection and IT
- 1.8 Respectful treatment

2. Final provisions

Part 1: Compliance guidelines

Business principles – legal compliance

In every country in which MEGA-Line RACING ELECTRONIC GmbH operates, it is to adhere to the laws in force there. In situations in which there are no legal regulations, each of us will align his behaviour with our business values and the corporate culture.

In all cases where there is a conflict between applicable laws and the principles of this code of conduct, the applicable law shall prevail.

Part 1: Compliance guidelines

Business principles – Dealing with business partners

The business relations between MEGA-Line RACING ELECTRONIC GmbH and its business partners should always be characterised by fairness.

We are not allowed to offer potential customers, authorities, official institutions or other representatives of such institutions rewards or advantages that contradict applicable law or accepted principles of morality.

Our employees are not allowed to accept payments, gifts or other remunerations from third parties that could lead to decisions being influenced by these and not made with the required objectivity.

Part 1: Compliance guidelines

Business principles – Accounting and bookkeeping

All financial transactions of MEGA-Line RACING ELECTRONIC 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.

Business principles – Dutiful behaviour

Employees and members of management of MEGA-Line RACING ELECTRONIC 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.

Part 1: Compliance guidelines

Business principles – 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.

Business principles – Confidential information

No employee of MEGA-Line RACING ELECTRONIC 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.

Part 1: Compliance guidelines

Business principles – Data protection and IT

All equipment and resources made available to the employees of MEGA-Line RACING ELECTRONIC 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 ELECTRONIC 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 ELECTRONIC GmbH and the company's data network.

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

Part 1: Compliance guidelines

Business principles – Respectful treatment

At MEGA-Line RACING ELECTRONIC 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

Final provisions

This declaration shall take effect on the date of signature.

Claims of third parties cannot be inferred from this declaration.

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Part 2: Human rights and working conditions



Preamble

The management of MEGA-Line RACING ELECTRONIC 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 ELECTRONIC 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



1. 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

2. Principles of implementation

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

3. Final provisions

Part 2: Human rights and working conditions



Principles – Freedom to choose a career

Employment at MEGA-Line RACING ELECTRONIC 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.

Principles – 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.

Part 2: Human rights and working conditions



Principles – 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 ELECTRONIC GmbH always observes requirements regarding the minimum age of employees.

Part 2: Human rights and working conditions



Principles – No forced labour or trafficking in human beings

All work at MEGA-Line RACING ELECTRONIC 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.

Part 2: Human rights and working conditions



Principles – 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 ELECTRONIC 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.

Principles – Remuneration

The remuneration of MEGA-Line RACING ELECTRONIC 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 – Working time, recreation and leisure

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

Principles – Occupational health and safety

At MEGA-Line RACING ELECTRONIC 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.

Part 2: Human rights and working conditions



Principles – Training and promotion opportunities

At MEGA-Line RACING ELECTRONIC 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 ELECTRONIC 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 ELECTRONIC GmbH.

The employees of MEGA-Line RACING ELECTRONIC 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.

Principles of implementation – 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.

Part 2: Human rights and working conditions



Principles of implementation – 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 ELECTRONIC GmbH and to implement the requirements in its company.

Part 2: Human rights and working conditions



Final provisions

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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



1. Business principles

- 1.1 Economy and ecology
- 1.2 Health, safety and occupational safety

2. Principles of implementation

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

3. Final provisions

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



Business principles – Economy and ecology

Our actions must be in harmony with the economy, ecology and responsibility for our environment and our fellow human beings, not least with regard to future generations.

All employees are always careful to take action in such a way as to avoid hazards or unnecessary burdens on the environment.

Existing laws and regulations must always be observed.

In addition, the action to be taken should always be that which seems appropriate according to reasonable judgement.

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



Business principles – Health, safety and occupational safety

Health, safety and occupational safety are important components of our company policy.

All employees are provided with a safe and healthy working environment, with appropriate facilities and appropriate protective equipment.

All workstations are constantly checked for hazards and hazardous materials in order to avoid accidents.

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.

Principles of implementation – 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.

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



Principles of implementation – 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.

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



Final provisions

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Part 4: Our philosophy

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

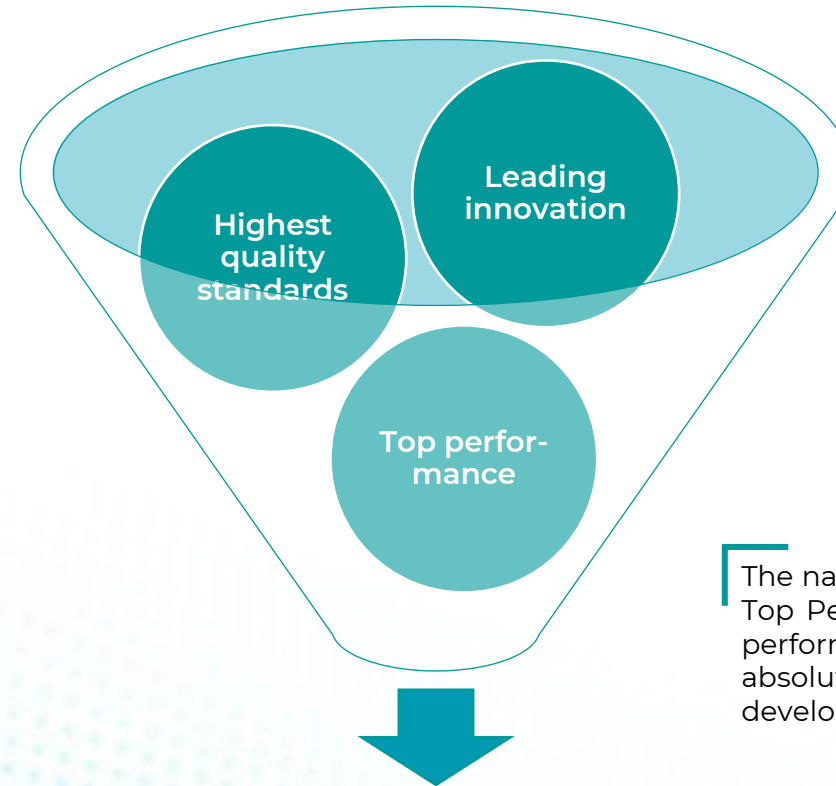
Each of our products leaves our company only after a comprehensive final inspection by our engineers and technicians.

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 ELECTRONIC 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 ELECTRONIC GmbH has established itself as a leading development partner of well-known factory motorsport teams.

The name MEGA-Line RACING ELECTRONIC 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 ELECTRONIC 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