BJS Ceramics BJS Composites

Anti-Corruption and Anti-Bribery Policy

0. Introduction

We, at BJS Ceramics GmbH and BJS Composites GmbH, are committed to upholding the highest standards of ethical behavior, integrity, and transparency. In our Code of Conduct, one of the cornerstones is Anti-Corruption and Anti-Bribery. This Anti-Corruption and Anti-Bribery-Policy is designed in support of our Code of Conduct to prevent corruption in any form and to ensure that all employees, management, shareholders and stakeholders act with integrity in all business operations, and in line with all applicable laws and regulations as well as our Code of Conduct.

1. Definitions

Anything of Value: Gifts above a value that triggers income taxes according to German Law. Hospitality that exceeds the provisions in our Travel Guidelines.

Bribery: Offering, giving, receiving, or soliciting anything of value to influence or obtain an improper advantage.

BJS Companies: BJS Ceramics GmbH and BJS Composites GmbH

Conflict of Interest: A situation in which personal interests or relationships interfere, or appear to interfere, with an employee's objective decision-making in the best interest of the enterprise.

Corruption: Any act of dishonesty, bribery, fraud, embezzlement, kickbacks, or abuse of power for personal gain.

Embezzlement: Unauthorized appropriation or misappropriation of company funds or assets for personal use.

Excessive Hospitality: BJS Companies reimburse all travel-related costs in accordance to the Travel Guideline. Therefore, BJS employees must not accept any travel arrangements provided and paid for by business partners unless the BJS Managing Directors agree to it. Dining invitations can be given and received as long as the venue concurs with the occasion and corresponds with the ranking of the participants.

Fraud: Any deliberate misrepresentation, manipulation, or deception for personal gain.

Kickbacks: Illicit payments or favours received or provided in exchange for preferential treatment or contracts.

2. Scope and Applicability

This policy applies to all employees of BJS Ceramics GmbH and BJS Composites GmbH, shareholders, customers, suppliers, contractors, consultants, and any other individuals or entities associated with the BJS Companies.

It covers all business activities conducted within and outside the BJS Companies' premises.

3. Commitment to Ethical Conduct

Our BJS Companies are dedicated to conducting business with the utmost ethical conduct. We expect all employees to demonstrate honesty, fairness, respect and responsibility in their professional endeavors.

Violations of this policy may result in disciplinary action, including termination of employment, and legal consequences, as applicable and in line with applicable laws and regulations.

Violations of this policy may also result in termination of business relations in case that business partners attempt to bribe/corrupt our employees, and legal consequences, as applicable and in line with applicable laws and regulations.

4. Prohibited Practices

a. Bribery and Kickbacks:

The offering, giving, receiving, or soliciting of bribes or kickbacks in any form is prohibited.

Employees must not accept or provide anything of value that could influence or be perceived as influencing business decisions. In case the employee is in doubt, the employee must bring the topic promptly forward to the Managing Directors for guidance.

b. Conflict of Interest:

Employees must disclose any actual or potential conflicts of interest promptly to the Managing Directors within the BJS Company concerned.

Employees must act in the best interest of the BJS Companies, avoiding situations that compromise their impartiality, judgment, or decision-making.

c. Embezzlement and Fraud:

We prohibit the misappropriation, embezzlement, or fraudulent use of company funds, assets, or resources.

We maintain accurate financial records, prevent unauthorized access, and report any irregularities promptly. Our tax advisor and accounting office will monitor the integrity of our documentation.

d. Hospitality:

We prohibit the acceptance respectively provision of excessive hospitality.

5. Due Diligence and Transparency

a. Third-Party Relationships:

We will conduct due diligence on potential customers, suppliers, contractors, and business partners to ensure they adhere to ethical standards. Each business partner is requested to sign a commitment to our Code of Conduct. In case that the business partner does not accept such commitment and provides his own Code of Conduct instead, we will assess whether we can accept such Code of Conduct or whether we will reduce the business cooperation. In no event we will accept any Code of Conduct that contains less stringent requirements than our own Code of Conduct.

In order to assess their reputation, compliance with anti-corruption laws, and commitment to ethical business practices, BJS has developed a Business Partner Compliance Questionnaire (Attachment 1) that will be provided to business partners with an annual turnover in excess of 100 T€/a with a BJS Company.

b. Financial and Non-Financial Record-Keeping:

We will maintain accurate and transparent financial records, in compliance with applicable laws and regulations. Our external accountant and tax advisor will ensure compliance and transparency accordingly.

We preserve non-financial records, including contracts and their history of negotiation, communications, and other relevant documentation, to ensure accountability and auditability.

6. Training and Communication

We will provide regular training to employees on anti-corruption policies, laws, and ethical behavior. The training routine will be held minimum once per year, and additionally if there was an incident to increase awareness and provide learnings. The training will be held by the Managing Director of BJS Composites GmbH or the Legal Counsel (once employed inhouse) during the annual "Sicherheitsunterweisung".

We will promote open communication channels to encourage employees to report suspected corruption or misconduct. This means that whistleblowers acting in good faith will be protected and not be punished for their whistleblowing.

A confidential reporting mechanism will be established, such as a dedicated hotline or designated contact person, to protect whistleblowers – once the BJS companies have reached a headcount number of min. 50 persons per company.

7. Monitoring and Compliance

We regularly monitor compliance with this policy and conduct internal audits to identify and address potential risks and violations. Such internal audits will be conducted by the legal advisor of the BJS Companies minimum once per 3 years subject to the BJS Companies having each a minimum of 50 employees.

The legal advisor of the BJS Companies together with all department heads is designated to oversee compliance, investigate reported incidents, and enforce appropriate disciplinary measures.

8. Policy Review and Updates

We will review and update this policy periodically to ensure its effectiveness and alignment with emerging risks and changing legal requirements.

We communicate policy updates to all employees and provide necessary training and guidance in the annual training session along with the "Sicherheitsunterweisung". We will provide electronic copies of the current policy to all employees once available or updated.

By adopting and implementing this Anti-Bribery and Anti-Corruption Policy, we reaffirm our commitment to ethical business practices with integrity and transparency.

Date of Effect: 27.10.2026

Approved by:

Managing Directors of BJS Ceramics GmbH:

Armin Bruch

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BJS Ceramics GmbH
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86368 Gersthofen

Managing Directors of BJS Composites GmbH:

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Legal (once an inhouse legal counsel is established):

BJS Ceramics BJS Composites

Attachment 1 – Business Partner Compliance Questionnaire

Business Partner Compliance Questionnaire

Compliance with Anti-Bribery, Anti-Corruption, Anti-Slavery, Anti-Child-Labour, Anti-Human-Trafficking

BJS Ceramics GmbH and BJS Composites GmbH are committed to upholding fundamental human rights and ethical business practices, integrity, and transparency. This Compliance Questionnaire on Anti-Bribery, Anti-Corruption, Anti-Slavery, Anti-Child-Labor, Anti-Human-Trafficking was developed to ensure that also our suppliers act with integrity in all business operations, and in line with all applicable laws and regulations. It reflects our dedication to preventing and eliminating any form of unethical business practices, modern slavery, human trafficking, and child labor within our operations and supply chains.

This Compliance Questionnaire will form an integral part of our business relationship with [Company & Address]. We reserve the right to conduct audits thereto.

1. Does your Company have a Code of Conduct in place? (Yes/No) (Please provide the document or link to the document if available online.)

2. Which of the following policies has your Company in place:

   - Anti-Bribery (Yes/No)
   - Anti-Corruption (Yes/No)
   - Anti-Slavery (Yes/No)
   - Anti-Child-Labor (Yes/No)
   - Anti-Human-Trafficking (Yes/No)

3. Do you or your customers or neutral third parties conduct regular audits on these policies? In particular on which of the following policies:

Policy	Company Audits (yes/not)	Customer Audits (yes/no)	Other third party audits (yes/no)
Anti-Bribery			
Anti-Corruption			
Anti-Slavery			
Anti-Child-Labor			
Anti-Human-Trafficking			

4. When was the last audit and on which policy(ies) performed by which party (your Company, your Customer or a neutral third party)?

5. Were there any substantial infringements found? (Yes/no)

If yes, please specify:

Have you implemented measures to avoid/eliminate these infringements? (Yes/No)

If yes: please specify by when.

If no: please specify why.

6. Are there any complaints or lawsuits filed against your Company/Company Officers in regards to infringements of these policies, and related applicable laws and regulations? (Yes/No)

If yes, please specify and mention when you expect that such complaint/lawsuit will be ended:

[Company] herewith declares and warrants that all statements herein are true and complete and do not misrepresent anything of essence in this regard.

[Company] agrees and supports BJS conducting audits on these matters.

Location & Date:

Name of Company:

Name of Signee & Function:

Signature & Company stamp: