

CODE OF CONDUCT FOR GDG PERSONNEL

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Purpose of this Code

Both as individuals and as a business, we are defined by our actions. This is why it is crucial that the actions we take are the right ones. Our values guide us in our day-to-day activities and represent what we want to be recognized for by our customers, employees, and the people who want to work for us in the future.

The Code of Conduct for GDG personnel (Code of Conduct) establishes the guiding principles for actions and decision-making, both individually and collectively as a company. The Code of Conduct must be integrated in everything we do, from our internal operations to our relationships with customers and suppliers

As individuals, the GDG Code of Conduct guides how to do business and maintain a culture of doing things right. GDG employees should refer to the Code of

Conduct when facing challenging situations of upholding our strong ethical standards in business.

Implementation & Governance

The CEO of GDG has the ultimate ownership of this Code of Conduct and its implementation. The content of this Code will be reviewed regularly and updated whenever relevant change occur in legislation, frameworks or in GDG business.

At non-compliance or risk for non-compliance, GDG seeks transparency about issue and to collaborate for systematic lasting solutions. Proven violation of this Code of Conduct could lead to termination of employment or other appropriate action.

This code refers to all personnel ("employees") at all GDG brands and businesses, regardless type of employment and includes own employees, hired staff, probationary employees, temporary employees and trainees. Service providers are covered by the *GDG Supplier Code of Conduct*.

A signature of this Code of Conduct is an addendum to the employment- or service contract and a pre-requisite for being employed or contracted by GDG. Signing this code is a validation of understanding, and accepting accountability to meet relevant regulatory compliance and all requirements outlined in the Code of Conduct.

Legal compliance and other conventions

As the foundation of this Code of Conduct and all business conducted within GDG, employees are expected to be aware of and comply with all applicable laws and regulations relevant to their roles and the company's operations.

The Code of Conduct is aligned with relevant legislation, permits, and inspection requirements, as well as key international frameworks, including UN Global Compact's 10 principles, ILO Core Conventions, UN Convention against Corruption, UN Convention on the Rights of the Child, the OECD guidelines for multinational enterprises and the UN Guiding Principles on Business and Human Rights.

Social responsibility

Human Rights

GDG support and respect international human rights and have systems in place to safeguard that no breaches of human rights are present in our business or in our value chains. GDG has internal control of own business and due diligence of its supply chain to seek that no violations of human rights are present.

Child labour

GDG is not complicit in any form of child labour or other forms of exploitation of the child. No person who has not completed compulsory education or under the age of 15 shall be employed by GDG. Work performed by children (15-18 years) must not be hazardous and must be supervised with respect for the children's best interests and according to national legislation.

Forced labour

No form of forced labour is tolerated by GDG. All employees have the right to leave their employment as stated by contracts, local laws and in accordance with ILO convention 29 and 105.

Trade Union Freedom

GDG complies with the laws associated with employment. GDG recognize organizational right and the right to collective negotiations. All employees are free to join or not to join unions and no penalties for membership in a trade union or similar organization may occur.

Working Conditions

All employees shall work for decent working conditions for all men and women, including young people and people with disabilities. The minimum wage shall be the highest of at least the statutory minimum wage, or practice in the local area or industry. Working hours shall be included in the employment contract and follow national legislation or industry practice.

Non-discrimination

Diversity amongst GDG employees is a positive attribute and we offer all employees equal opportunities (i.e. personal development, further education, salary level). All employees shall be treated with respect and dignity. In accordance with ILO 100 and 111 and national and international law, GDG do not to discriminate against any worker or group based on gender, ethnicity, sexual orientation, religion, disability, pregnancy, political views, age, union membership, social background, national origin, race, skin colour, parental or marital status, or any other traits protected by law in hiring or other employment practices.

Harassment in the form of physical or psychological abuse or any kind of intimidation or other threats are strongly prohibited within GDG. All employees working for GDG have a joint responsibility for this to be achieved.

Working environment, health and safety

GDG shall provide a working environment that is healthy, safe and in accordance with relevant local laws for all employees. In accordance with ILO 155 and 170, GDG systematically aims to prevent accidents, injuries, and work-related illnesses, chemical hazards and arrange relevant training to ensure use of appropriate use of protective equipment.

Drugs and Alcohol

Preventing abuse of drugs (incl. alcohol) concerns all of us and mean that we have a common responsibility to achieve a high level of security for the operations and a good and safe working environment. We aim for a secure workplace free of alcohol and drugs and that all employees with alcohol or drug related problems dare to seek help. No one is allowed to be influenced by alcohol or any drugs at work.

Exploitation of vulnerable individuals or groups

GDG strictly prohibit any activities that are illegal and to avoid contributing to any form of exploitation, in our supply chains or during international operations. Our commitment to ethical behavior includes respecting human rights and avoiding any activity that could exploit vulnerable individuals or bring harm to the communities where we operate. Employees of GDG shall similarly prevent from any behavior, on or off duty, that could compromise the integrity of the organization.

Environment

GDG will, wherever possible, work to reduce the environmental impact of the operations and contribute to long-term, sustainable development through active and systematic environmental work. Among other actions, all employees should, wherever applicable, contribute to GDG environmental targets and take daily responsibility for the environment by:

- Minimize the total amount of waste. Recycle as much waste as possible.
- Always consider the necessity of business trips and the choice of transportation
- Work in the most energy efficient way possible

Climate change, biodiversity and pollution to land, water and air

Sustainable ecosystems, biodiversity and a stable climate are foundations for our life on the planet, and thus the framework for how GDG do business. GDG work accordingly to the precautionary principle and sustainability strategies. All employees must follow applicable legal environmental obligations and work to contribute to the environmental sustainability plan performance

Resources, waste and circularity

The use of resources such as chemicals, water, energy and raw materials shall be reduced and minimized and precautionary principle applied. Circular initiatives such as investing in new technology, processes and products are encouraged.

GDG employees shall follow policies and routines to ensure that raw material is produced and sourced in accordance with relevant national and international environmental legislation and that traceability and correct documentation is handled with the material.

- For more information, see GDG Sustainability policy

Anti-corruption and business ethics

GDG expects high standards of ethical conduct and compliance with all applicable laws. Our reputation of honesty, integrity and responsibility must be maintained. Any involvement of corruption, including bribery, blackmailing or preferential treatment in any form is unacceptable within GDG.

Corruption means abuse of entrusted power for private gain, which could include conflicts of interest, bribery, preferential treatment, facilitation payments, sponsorship.

No employee of GDG shall offer, provide, authorize, request, accept or receive a “bribe”, either directly or indirectly. No employee of GDG shall perform his/her functions improperly in anticipation of, or as a consequence of, a bribe.

A “bribe” means an improper benefit, whether a financial benefit or other advantage, if the purpose of the benefit is to encourage improper performance or misuse of a person’s position.

A bribe can take many forms and shapes, for example (but is not limited to):

- × Cash or other forms of payment such as discounts, commission, bonuses, kick-back or fees to any person
- × Gifts with a value above 50 EUR
- × Undue payment of travel expenses/accommodation

The above forms and situations are defined a “bribe” and prohibited both if offered or received, upward (from/to suppliers or subcontractors) as well as downward (customers, agents) in the value chain.

GDG's strict enforcement of anti-corruption, does not prevent employees of GDG from receiving or offering promotional hospitality or gifts such as a dinner designed to retain and promote good business relationships with customers and other business partners.

GDG may invite current or potential business partners to headquarters, production sites, or industry events for the legitimate purpose of demonstrating our products, building understanding, and supporting informed decision-making.

Limited and reasonable corporate business gifts with a value not exceeding 50 EUR or a dining / lunch experience can under some conditions be given or accepted, if as a minimum, the following conditions are met:

- × have a clear, legitimate business purpose (e.g., product demonstration, training, technical evaluation, or factory visit)
- × be given/accepted openly
- × be appropriate and of modest value
- × be an act of appreciation or hospitality between companies (not between persons),
- × never consist of money, loans or anything that can be exchanged to a monetary value,
- × not place the recipient under any obligation or expectation,
- × not be misused to hide inappropriate gifts or entertainment (e.g., spa, luxury leisure activities or with accompanying guests such as spouses, friends)
- × and not be offered on an overly frequent basis.

Additional criteria may have to be considered depending on the circumstances.

Not following this policy, GDG will take immediate action and violation against the policy could lead to termination of employment. If a GDG employee is in doubt of whether or not a benefit or gift is permitted, the employee should contact his/her immediate superior.

- For more information, see GDG Anti-Corruption Policy

GDG employees shall always work in the company's best interest and avoid all acts that might have a negative effect on the employee's possibility to act with judgment and integrity or be perceived as favoring a third party at GDG's expense.

For many situations of conflict of interest and all definitions of bribery, preferential treatment, facilitation payments, sponsorship, anti-corruption for agents and business representatives and anti-corruption in the supply chain, employees must read, understand and sign the GDG Anti-corruption policy

Customer & End-user Interests

When dealing with customers and end-users, GDG acts in accordance with fair business, marketing and advertising practices. GDG also ensures that provided goods or services meet all agreed and legal standards.

Competition

GDG is conducting its activities according to applicable laws and regulations and refrain from forming unlawful anti-competitive agreements as well as exchanging unlawful price and/or market information with competitors.

Export Control & Trade Sanctions

GDG shall comply with all applicable rules regarding export controls, including not acting contrary to, or with persons implicated in economic sanctions. Employees at GDG must follow regulatory restrictions and sanctions regarding certain subjects and/or jurisdictions

Data security and Personal integrity

It is important to protect the company's information and resources. All employees are obliged to fully follow the IT security work. The IT policy must be read and understood before accessing information and resources such as email, computers and company cellphones. Contact our IT support if anything is unclear or if you have any questions.

GDG respects personal information and handles it carefully. GDG respects individual personal information that the company can obtain or use in information processing and ensures that personal data in the operations is handled in accordance with applicable laws and regulations. All our processing of your personal data is in accordance with our Integrity Policy and current data protection legislation, such as the General Data Protection Regulation (EU) 2016/679 ("GDPR").

Confidentiality

GDG employees may not spread or abuse confidential information. This principle may be waived if specific permission has been given by the immediate manager. Examples of confidential information include non-public information about GDG's operations, financial position, strategies, business transactions, business plans, business processes, etc.

Compliance and Contact

Employees and business partners that are aware of or suspect misconduct or breaches of law or this Code of Conduct within the GDG have the responsibility to raise these issues. The earlier a problem or other breaches of the Code is discovered, the better chance we have to remediate the situation. Confirmed violations of applicable laws and regulations are reported to the relevant authorities and could lead to termination of employment.

Violations of this Code of Conduct are to be reported to GDG either through a GDG contact person or through the GDG whistleblowing system. The GDG whistleblower service is a confidential reporting channel to raise concerns about misconduct.

Whistleblowers to report misconduct of GDG Code of Conduct can be current or former employees, suppliers, contractors, subcontractors, self-employed persons, candidates of employment, volunteers or trainees, shareholders and persons who are part of a company's administrative, management or supervisory board.

The system is provided and managed by an external and neutral party. Reporting can be done 24 hours a day, all year round. In addition to the web-based solution, reports can also be submitted through a physical meeting or orally through a phone line.

The anonymous reporting function is accessed via KPMG Whistle Blower system: +46 (0)771 401 683 or via <https://wbreport.amo.kpmg.se/5592036502>

➤ For more information see, GDG Whistleblower Policy

Ulricehamn 2026-09-24

Emil Johansson

CEO

I hereby certify acceptance and implementation of *Code of Conduct for GDG personnel*

Full name

Signature

Personal identification number

Place and date
