

# CODE OF CONDUCT OF LUIS TECHNOLOGY GMBH

*MOVING*  
**SAFELY** ▲

# Table of contents

<b>Our Code</b>	<b>03</b>
Foreword by the management	
<b>Our values</b>	<b>04</b>
Anspruch   Ownership   Familia   Amore	
<b>Our principles of cooperation</b>	<b>05</b>
How we work	
Principle	05
Diversity & equal opportunities (non-discrimination)	05
Health & Safety	05
Compatibility of professional and private life planning	05
Protection of intellectual property	05
How we act & communicate	
Communication	06
Conflicts of interest	06
Confidential information	06
Financial responsibility	06
Taxes, accounting and financial reporting	06
Export, Import & Customs	07
Dealing with business partners	07
Dealing with representatives of public institutions	07
Gifts & Invitations	07
Donations, sponsoring & memberships & other benefits	07
How we take responsibility	
Compliance with laws (no illegal activities)	08
Product compliance	08
Handling data (data protection, digitalisation, EU AI Act)	08
IT and cybersecurity	08
AI (artificial intelligence)	09
Antitrust and competition law	09
Plagiarism	09
Sustainability & social responsibility	
Protection of human rights and working conditions	10
Safety and protective measures	10
Environmental protection	10
Our implementation of the Code of Conduct	
Dealing with errors	11
Dealing with rule violations	11
Whistleblowing	11
Disciplinary consequences	11

# Our code

## Foreword by the management

Dear LUISIANS,

We at LUIS Technology are an established and steadily growing technology company from Hamburg. Our focus is on embedded vision, AI and driver assistance systems, especially in the commercial vehicle sector, where we are a leader and supply numerous vehicle and body manufacturers. Our innovative hardware and software solutions are used in the logistics, construction, agricultural and municipal sectors and make a significant contribution to digitalisation and automation. With our products, we ensure a significant reduction in accidents and increase the safety of human lives - an important and responsible task.

This commitment to safety, responsibility and integrity also applies within our company. Our Code of Conduct helps us to make the right decisions based on clearly defined values and principles. These values – Anspruch, Ownership, Familia and Amore – were developed by us LUISIANS and reflect the foundation of our corporate culture. We attach great importance to treating each other with respect, integrity, transparency, honest communication and taking responsibility. Every individual at LUIS Technology is responsible for upholding our values and maintaining a trusting relationship with our stakeholders.

Our Code of Conduct provides all employees with guidelines for ethical and legally impeccable behaviour. We also expect our business partners to adhere to our high standards, as set out in our Code of Conduct. In this way, we ensure that responsible and lawful behaviour is not only guaranteed within our company, but also beyond.

Best regards,



**Dr. Matthias S. G. Feistel**  
Managing Partner



**Martin Groschke**  
Managing Partner

---

For reasons of better readability, this Code of Conduct does not use the language forms male, female and diverse (m/f/d) at the same time. We understand the generic masculine as a neutral grammatical expression which – unless otherwise stated – explicitly includes all genders.

# Our values

## Anspruch

### We set standards

- Always two steps ahead. For the best solutions and the best service, we give our all.
- We constantly raise the bar and develop intelligent technologies in our lab.
- We are creative. We understand AI. And we believe that anything is possible.

## Ownership

### We deliver

- We do what we say.
- We competently, quickly and reliably implement our standards and our promises. It's German Engineering, after all.
- Each LUISIAN takes responsibility and is only satisfied when quality and performance are in harmony. For our colleagues. For enthusiastic customers.

## Familia

### We stick together

- Together we are stronger. Similar to a family, at LUIS, we stand together, help each other, and always consider the bigger picture.
- Our interactions with each other and external partners are human-centered and characterized by honesty, respect, and trust.
- Together, we think ahead and act sustainably - also for the next generations.

## Amore

### We love what we do

- A company without joy and passion is possible, but meaningless. And usually less successful.
- At LUIS, we are passionate about making the use of mobile machinery safer.
- In doing so, we protect lives because we love the people for whom we do this. And those with whom we do it.

# Our principles of cooperation

## How we work

### Principle

- **Compliance with laws and regulations:** All employees are obliged to comply with the applicable laws and regulations of the countries in which LUIS operates, as well as internal instructions and guidelines.
- **Integrity and fairness:** Employees should always behave honestly, fairly and with integrity in their working environment. Conflicts between private and business interests must be avoided. In their private lives, they should also take care to maintain and, if possible, further improve the reputation of LUIS.

### Diversity & equal opportunities (non-discrimination)

At LUIS, discrimination or harassment in the working environment is not tolerated in any form, whether based on age, disability, origin, gender, political stance, union activity, race, religion, or sexual orientation. We actively promote a culture of diversity and equality and are committed to creating a respectful and inclusive work environment.

### Health & Safety

The health and safety of our employees is our top priority. We create a safe and healthy working environment.

### Compatibility of professional and private life planning

We support the balance between professional demands and private life. Flexible working models and family-friendly offers are part of our corporate culture.

### Protection of intellectual property

Our intellectual property is a crucial component of our business success. This includes inventions, product developments, new technologies, and proprietary software. To ensure the long-term success of our company, it is essential to protect this knowledge from unauthorized disclosure. Employees who violate this policy will face employment, civil, and criminal consequences.

## How we act & communicate

### Communication

We place great value on communication that is transparent and honest, fostering an environment of mutual respect. Information about LUIS may only be shared with the public by employees who have been expressly authorized by management or their supervisors.

We cooperate with all relevant public authorities and regulatory agencies, ensuring that all related communications occur exclusively through the designated departments. Our goal is to build trust through open and accurate communication while maintaining the integrity of our company.

### Conflicts of interest

Conflicts of interest can arise when the personal interests of an employee collide with the interests of LUIS. We respect the personal interests and private lives of our employees but place great importance on avoiding conflicts between private and business interests to protect the company.

Our guiding principles regarding conflicts of interest are as follows:

- We make decisions solely based on objective criteria and do not allow personal interests or relationships to influence us.
- We are committed to disclosing existing or potential conflicts of interest and seeking solutions together.

### Confidential information

Confidential information is treated with the utmost care at LUIS and protected against unauthorised access. All employees are obliged to adequately protect confidential information and business documents from access by third parties and colleagues who are not involved. If someone attempts to obtain confidential information without authorisation, the employee in question is obliged to inform the management immediately.

### Financial responsibility

Our business policy is based on the goal of remaining a financially sound company that achieves sustainable sales growth and stable profit growth. In doing so, it is of the utmost importance to fully fulfil the expectations of our partners, shareholders and customers. Accurate, timely and complete provision of financial documentation and information is essential for our successful management and the maintenance of our business relationships.

### Taxes, accounting and financial reporting

LUIS is committed to maintaining the highest standards of ethics and integrity in all business matters, particularly in the areas of tax, accounting and financial reporting.

We ensure strict compliance with all tax regulations and promote open and transparent communication with the tax authorities. Our financial records are always accurate and up-to-date, and we provide transparent financial information. We expect equally responsible behaviour from all business partners and strict compliance with all applicable laws and regulations in these areas.

### **Export, Import & Customs**

We strictly adhere to all applicable import and export control laws, sanctions and embargoes. These regulations include export or re-export restrictions for certain countries as well as bans on transactions with certain countries, regions, organisations or individuals. It is our obligation to comply with these laws and regulations at all times in order to avoid legal and business risks.

Business partners of LUIS are also obliged to fully comply with all relevant international trade regulations as well as import and export controls and applicable sanctions and embargoes.

### **Dealing with business partners**

Before entering into business relationships, all business units must ensure that these relationships are carefully reviewed, documented and managed using suitable measures. This ensures responsible and transparent cooperation with our business partners. Further details can be found in the Code of Conduct for Business Partners.

### **Dealing with representatives of public institutions**

We maintain transparent and honest communication with all relevant public bodies and supervisory authorities. Any communication in this regard is carried out exclusively via the relevant departments, always in accordance with the legal requirements.

### **Gifts & Invitations**

The acceptance of gifts and invitations is generally prohibited if they could impair the interests of LUIS or jeopardize the professional independence of our employees, whether in fact or in appearance. Gifts valued under €35 in the EU (or comparable local standards) are permissible, provided they do not influence business decisions.

Invitations to business events may generally be accepted; however, careful consideration is required for events that do not have a business character. In cases of doubt, management should be consulted, and the supervisor should be informed.

### **Donations, sponsoring & memberships & other benefits**

Donations, sponsorship, memberships and other benefits without consideration may only be granted in accordance with the applicable laws and internal guidelines. Political donations require the approval and disclosure of the management of LUIS. Donations that could create an undue competitive advantage are prohibited. The objectives and identity of the recipients as well as the use of the donations must be transparent and compatible with the values of LUIS.

## How we take responsibility

### Compliance with laws (no illegal activities)

We do not tolerate any form of corruption or bribery. Our employees are obliged to adhere strictly to all legal regulations and must neither allow themselves to become involved in illegal activities nor tolerate such behaviour. In particular, this includes any violation of antitrust law, aiding and abetting tax evasion and other tax offences, including tax fraud. This obligation applies both in Germany and in all other countries in which we operate. Compliance with the legal framework is fundamental to our ethical and legally compliant behaviour.

### Product compliance

LUIS is committed to manufacturing high-quality products that fulfil the highest safety standards and comply with the applicable laws, regulations and standards. All product safety regulations are strictly observed, in particular the legal requirements for the safety, labelling and packaging of products and the use of hazardous substances and materials.

LUIS business partners are obliged to guarantee the same high standards in terms of quality, safety and legal compliance.

### Handling data (data protection, digitalisation, EU AI Act)

Every LUIS employee is obliged to treat company and business secrets as well as confidential information that becomes known in the course of the employment relationship as strictly confidential - both during and after employment. This includes, in particular, information about customers, suppliers and affiliated companies. In the course of digitalisation and taking into account the EU AI Act, which sets out guidelines for the use of artificial intelligence, all data must be processed with the utmost care and in strict compliance with the applicable data protection laws. Our data protection officer, Mr Marcel Helmcke from Helmcke Consulting e.K., is available as a contact person for all data protection issues. You can reach him by e-mail at [helmcke@he-co.de](mailto:helmcke@he-co.de) or by telephone at +49.40.897 27 84-0.

### IT and cybersecurity

In an increasingly digitalised world, protecting sensitive data from cyber threats is of the utmost importance. We have implemented strict security measures and guidelines to protect sensitive information and systems. LUIS business partners must also have up-to-date and effective security procedures and policies in place that comply with the relevant IT and data security laws and regulations, including data protection and cybersecurity regulations. They are also obliged to have contingency plans in place to remedy security breaches, continue business operations and restore data to ensure that IT systems and data can be restored as quickly as possible in the event of a disruption.



## AI (artificial intelligence)

We are committed to the responsible use of AI as a key technology in our products.

### Our guiding principles for trustworthy AI:

- **Fairness and bias:** It is of utmost importance to develop AI solutions that are fair and unbiased.
- **Transparency and explainability:** In order to create trustworthy AI that fulfils our customers' expectations in a verifiable way, we work transparently by providing relevant stakeholders with important information about the AI models and the training data used. Furthermore, we help our customers to understand the factors that influence the thinking of the AI models in order to create a basis for explainable AI.
- **Data and quality management:** Since the quality of an AI model depends on the quality of the data used for training and validation, we focus on sourcing the best domain-specific data. We ensure that data involving individuals is handled in accordance with GDPR regulations, which prescribe legal rules such as the use of the data and the time at which it must be deleted.
- **Reliability and safety:** Our AI-based systems must run reliably and without interruption. We always verify the consistent and intended behaviour and results of our AI solutions in order to create trustworthy products. This implies an organisational structure that ensures a reliable and secure workflow.
- **Security and robustness:** Our goal is to develop robust AI systems that maintain their performance level within the operational design areas of our customers. We need to protect all steps of the modelling process from malicious attacks. In addition, the AI must be as robust as possible to deal with adversarial attacks.

## Antitrust and competition law

All LUIS employees are obliged to strictly comply with the provisions of antitrust and competition law. Agreements or the exchange of information relevant to competition with competitors are generally prohibited. Meetings with competitors may only take place for a justified business reason and in strict compliance with antitrust regulations. The legal department must always be consulted at an early stage before such meetings in order to avoid potential risks.

LUIS is committed to the principles of fair and free competition as a fundamental element of the market economy and is committed to the highest ethical standards. Our business partners are also obliged to observe the rules of fair competition and to comply with all relevant national and international competition and antitrust laws.

### In particular, we do not tolerate any of the following practices:

- **Anti-competitive agreements:** Contracts, agreements or understandings with actual or potential competitors that violate competition law, including fixing prices and premiums, limiting the quantity or quality of products or services, manipulating bids, allocating customers or sharing markets.
- **Abuse of a dominant market position:** Any form of abuse of a leading market position that restricts competition.
- **Restrictions at vertical level:** Contracts or agreements with business partners or customers that aim to or have the effect of restricting free and fair competition in violation of applicable laws.

## Plagiarism

The use of plagiarised or counterfeit materials is strictly prohibited in our company. We attach great importance to originality and quality, and any violation of these principles will be consistently penalised.

## Sustainability & social responsibility

Respect for human rights (working hours, child labour, minimum wage, forced labour).

### **Protection of human rights and working conditions**

We are committed to complying with globally recognised human rights and labour standards in accordance with the UN Guiding Principles and the OECD Guidelines. We condemn all forms of child and forced labour and are committed to fair working conditions and the protection of the physical and mental health of our employees. Freedom of association and the right to collective bargaining are respected. Discrimination of any kind is prohibited at LUIS, and we guarantee equal pay for work of equal value.

### **Safety and protective measures**

LUIS attaches great importance to physical and personal security measures. We protect our assets, our employees and our business activities through strict access controls, asset protection measures and comprehensive crisis management. LUIS's business partners are also obliged to comply with these security standards and to ensure that their subcontractors fulfil the same requirements.

### **Environmental protection**

Sustainability is a central component of our corporate philosophy at LUIS. We understand environmental protection as the protection of all natural resources, such as water, air and energy. The following principles are binding for all employees and our business partners:

- **Compliance with environmental regulations:** We comply with all relevant environmental regulations, standards and threshold values. The protection of environmental elements from harmful effects and the prevention of environmental damage have top priority. This also includes minimising the amount and risk of waste and the consumption of materials, water and energy.
- **Energy efficiency and resource consumption:** We endeavour to reduce energy and resource consumption to a minimum in all our activities. This also applies to external companies working on our premises. We attach particular importance to air pollution control, minimising greenhouse emissions and water protection. Machines and vehicles are always kept in a technically perfect condition in order to avoid environmental pollution..
- **Waste reduction and renewable energy:** Our processes are designed to use resources efficiently and minimize waste. We rely on renewable energy and recycled resources to further reduce the waste generated by our operations. Our goal is to drive decarbonization and continue to lessen our environmental impact.
- **Chemicals and hazardous substances:** Chemicals and hazardous substances must be used responsibly and in compliance with the applicable legal regulations. This includes the correct identification, storage, utilisation, reuse and disposal of these substances. Employees who work with chemicals or hazardous substances are trained accordingly to ensure the safety of people and the environment.
- **Noise emissions:** We are committed to reducing harmful noise emissions and expect our business partners to comply with the same standards.

Compliance with these principles is an essential responsibility of every LUIS employee and business partner. Together, we strive to protect our environment and promote sustainable practices.

## Our implementation of the Code of Conduct

### Dealing with errors

At LUIS, we promote an open and constructive error culture. We see mistakes as learning opportunities and use them to continuously improve our processes and working methods. It is part of our corporate culture to address mistakes openly and develop solutions together. Every employee is called upon to make mistakes transparent and actively participate in rectifying them.

### Dealing with rule violations

At LUIS, rule violations are consistently pursued and appropriately sanctioned. We expect all employees and business partners to comply with the applicable guidelines and laws. If we become aware of any breaches of rules, we are obliged to report them immediately to ensure that they are dealt with quickly and effectively. Our aim is to ensure a legally compliant and ethical working environment.

### Whistleblowing

We offer secure channels for reporting grievances and protect whistleblowers. Employees who learn of illegal or dishonest behaviour should report this to the management or a responsible office. An anonymous letterbox system, which is installed in the kitchen on the 3rd floor, and our digital reporting centre on the website are available for this purpose:

<https://luis-technology.personiowhistleblowing.com/>

We guarantee that employees who provide information in good faith do not have to fear any disadvantages, even if the report turns out to be unfounded.

### Disciplinary consequences

Breaches of the Code of Conduct have disciplinary consequences, which can vary depending on the severity of the offence. Disciplinary measures can range from a warning to a reprimand to dismissal. In addition, LUIS reserves the right to assert claims for damages and to consider criminal prosecution in the event of serious offences. All employees are obliged to adhere to the guidelines in order to ensure the integrity and legal compliance of our company.

**This Code of Conduct serves as a guideline for all employees of LUIS Technology GmbH and forms the basis for our ethical and legally impeccable behaviour. Together, we are committed to respectful, responsible and sustainable work. It is intended to help you make the right decision, but cannot describe every situation you may be confronted with. Specific laws and regulations may apply to certain functions or activities. If you need help with this, please contact the management at any time.**

Thank you very much!