

Corporate Guidelines

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Foreword

As the leading manufacturer of stainless steel tubes and components, the fischer group operates internationally, including the United States of America. Our entrepreneurial activity is based on worldwide standards, including the United Nations Global Compact principles. These Corporate Guidelines set out our Code of Conduct and expectations for employees and business partners.

Code of Conduct

- We comply with laws, standards and guidelines applicable to our operations and customer requirements.
- We treat each other with respect, fairness and loyalty and act responsibly.
- We assume social responsibility and maintain close relations with our customers and suppliers, respecting individual values.
- We work as a team and use resources sparingly.

Confidentiality, Ethics and Business Practices

Confidentiality and data protection

Within the limits of business confidentiality, we communicate openly and transparently while protecting company and business secrets and personal data in accordance with applicable law and internal rules.

Protection against corruption

All forms of corruption and the offering or acceptance of bribes are prohibited. We prevent, detect and address corruption in all business dealings.

Export controls and economic sanctions

fischer Canada ensures ongoing compliance with export controls and economic sanctions administered by Canadian authorities and applicable international regimes. We apply the following controls: (i) risk-based screening of customers, suppliers, intermediaries and transactions against applicable sanctions lists; (ii) pre-export/transfer reviews of goods, services, technology and payments; (iii) prohibition on circumvention or evasion of sanctions and export controls; and (iv) record-keeping in accordance with legal retention requirements. Suspected breaches must be reported immediately and may result in disciplinary action, termination of relationships and legal consequences.

Conflicts of interest - Principle of fair competition and anti-trust

We are committed to fair competition and strict compliance with competition and anti-trust laws, including the Competition Act (Canada). Employees must not engage in price fixing, bid rigging, market or customer allocation, abuse of dominance, or unlawful exchange of competitively sensitive information. Business decisions must be made independently and based on legitimate commercial considerations. Suspected anti-competitive conduct must be reported promptly. Employees, contractors and suppliers are expected to avoid situations where personal, financial or external interests could compromise their professional judgment or responsibilities to fischer Canada. Individuals must disclose potential conflicts promptly so that appropriate guidance can be provided. This includes outside employment, relationships, or benefits that could influence decision-making or create the appearance of bias. All stakeholders must act transparently and refrain from any activity that could undermine trust or the integrity of business operations.

Social Responsibility and Sustainability

Ban on discrimination

We treat each other with respect, fairness and loyalty. We prohibit discrimination during recruitment and employment.

Working hours

We comply with statutory regulations and company rules on working hours.

Wages and social benefits

Remuneration is based on current industry standards and applicable law. We offer additional social benefits where applicable.

Freedom of association

We respect the right of employees to freedom of association in line with applicable legislation.

Modern slavery, servitude, trafficking and child labor

fischer Canada maintains a zero-tolerance, non-use policy toward forced labor, child labor, modern slavery, servitude and human trafficking across all operations and supply chains. Employment must be freely chosen; no worker shall pay recruitment fees or surrender identity documents; and any form of coercion, debt bondage or involuntary work is prohibited. Suppliers and business partners must implement reasonable due diligence to identify, prevent and mitigate risks and promptly report any suspected or actual violations. Non-compliance may result in corrective action, up to and including termination of the business relationship.

Reports, Grievances and Whistle blowing & Non-Retaliation

Employees and third parties are encouraged to report concerns or suspected violations of these Guidelines confidentially and in good faith. fischer Canada strictly prohibits retaliation against any person who raises concerns or participates in an investigation in good faith. All reports will be addressed promptly, fairly and discreetly, and confirmed violations will lead to appropriate remedial action.

Use of Public Forces (Security Personnel)

fischer Canada recognizes that the presence of public security forces (e.g., local police, fire services, emergency responders) may occasionally be required to protect employees, facilities and operations. When interacting with public forces, we ensure that:

- Their engagement is strictly for legitimate safety, emergency response or legal compliance purposes.
Public forces are not used in any way that could infringe upon employees' rights, including freedom of association, peaceful assembly or lawful labor activities.
- Any request for assistance from public forces is proportional, respectful of human rights, and aligned with the Voluntary Principles on Security and Human Rights.
- Employees are treated with dignity, and any involvement of public forces must not interfere with fair and safe working conditions. Incidents involving public forces are documented and reviewed to ensure ongoing compliance with ethical, legal and human-rights standards.

Land, Forest, and Water Rights & Forced Eviction Policy

fischer Canada respects the land, forest, and water rights of communities and Indigenous peoples. We ensure that:

- Operations do not contribute to unlawful or forced evictions
- Customary, traditional, and legal resource rights are respected
- Land acquisition or development involves due diligence, lawful authorization, and meaningful consultation
- Activities avoid deforestation, improper land use, and environmental harm
- Grievances related to land, water, or displacement are addressed promptly and transparently

Green House Gas (GHG) Emissions

Greenhouse Gas (GHG) Emissions. fischer Canada requires all employees, business units and suppliers to comply with all applicable laws, regulations and company requirements related to greenhouse gas (GHG) emissions.

- Measurement & Transparency: Maintain accurate information on significant GHG emissions using recognized methods and provide it when required for compliance or reporting.
- Emission Reduction Practices: Support reasonable efforts to reduce emissions (e.g., energy efficiency, minimizing unnecessary energy use).
- Regulatory Compliance: Comply with applicable federal, provincial and local environmental regulations related to emissions and energy management; address potential noncompliance promptly.
- Ongoing Alignment with Company Requirements: Support fischer Canada's environmental and energy management processes to maintain compliance with company standards.
- Collaboration & Data Sharing: Provide required emissions related data and cooperate with lawful requests for compliance, reporting or environmental improvement.

Water Quality, Consumption & Management

We recognize water as a shared resource and will manage consumption and discharges to protect water quality and availability.

- We will measure significant water inflows and outflows, set site-appropriate reduction goals, and implement efficiency measures (e.g., closed-loop or recirculating systems where practicable).
- All process water and wastewater will meet or exceed regulatory discharge limits and applicable customer requirements; controls will be documented and routinely verified.
- We will assess water-related risks (e.g., scarcity, quality impacts, extreme events) and maintain contingency plans to sustain operations while protecting communities and ecosystems.
- Facilities will maintain secondary containment, inspection programs and emergency response procedures to prevent and mitigate spills.
- We will engage with local stakeholders, as appropriate, to understand watershed conditions and support prudent, collaborative water use.

Reuse and Recycling

We will reduce waste generation at source and promote reuse and recycling across our operations.

- We prioritize prevention, reduction, reuse and recycling over disposal; landfilling or incineration is a last resort.
- Operational controls: Processes will incorporate scrap minimization, segregation at source and labeling to maximize material recovery (e.g., metals, packaging, oils, coolants).
- Any hazardous materials will be handled, stored, transported and disposed of by licensed partners in accordance with legal requirements and company procedures.
- We will set measurable waste reduction and recycling targets, monitor performance and drive continuous improvement through our environmental management system.
- We will collaborate where feasible on returnable packaging, recycled content and end-of-life solutions for materials.

Counterfeit Parts Prevention and Control

fischer Canada prohibits the purchase, use, or distribution of counterfeit or suspect parts. All components must be obtained from approved suppliers with full traceability. Incoming materials must be inspected for authenticity, with any suspect items immediately quarantined and reported to Quality Management. Suppliers are required to maintain effective controls to prevent counterfeit materials from entering the supply chain and must promptly disclose any known or suspected issues.

Women's Rights and Equality

fischer Canada is committed to promoting gender equality and expects all employees and business partners to foster a workplace where women are treated fairly and respectfully. We support equal access to opportunities, advancement and development for women, and we prohibit any form of harassment, discrimination or barriers that disadvantage women in the workplace. All stakeholders must contribute to an environment that encourages inclusion, respect and compliance with applicable gender equality laws and standards.

Quality Management

We plan and execute product development and order processing to meet customer expectations and applicable standards. Our zero error strategy prioritizes preventive measures and systematic monitoring. All employees are required to follow quality management rules.

Occupational Health and Safety and Environmental Protection

Health and safety

We prioritize the health and safety of employees, contractors and third parties and strive to minimize risks and achieve zero accidents.

Hazard assessment and ergonomics

Work equipment, ergonomics, health hazards, tidiness, cleanliness, tasks, procedures and PPE are monitored and improved. Regular hazard assessments ensure safe workplaces and visitor protection.

Emergency management

An Emergency Response Team (ERT) is trained to address incidents such as workplace accidents, fires or explosions, gas leaks, chemical spills and bomb threats.

Environment and energy

We manage environmental and energy impacts by using resources efficiently and maintaining an environmental and energy management system to monitor objectives and compliance.

Governance, Responsibility and Review

Overall responsibility for the implementation, oversight and enforcement of these Corporate Guidelines rests with the Managing Director. These policies and related procedures are reviewed periodically and updated as necessary to ensure continued compliance with applicable laws, regulations and recognized standards, including sustainability, human rights and ethical business requirements.



Managing Director, fischer Canada