



TRENCH GROUP

Business Conduct Guidelines

SENSE THE POWER OF **INTEGRITY**

Speak Up | Trench Group



Mobile



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CEO Message



Dear Trenchies,

Trench Group prioritizes ethics and sustainable business practices in everything we do, both in our operations and business partnerships.

We consistently uphold these standards, even in challenging situations. This commitment reflects how deeply ingrained this behavior is in our culture a culture focused on doing the right thing.

Living by our Business Conduct Guidelines

The Business Conduct Guidelines are fundamental to our operations. As a trusted business partner to our customers and suppliers, this is a critical factor in our success now and in the future.

Therefore, maintaining ethical business practices is essential; we must always follow our guidelines. Trench Group operates in a global business environment, which can present challenges due to complex market conditions. In these situations, we should always refer to our guidelines for managing difficult circumstances and upholding our high ethical standards.

Everyone is encouraged to report any concerns about violations to their manager, Compliance, or through our confidential Whistleblower System.

I can assure you that you will never get in trouble for speaking up and protecting our corporate principles. We have built our formidable reputation together and are committed to maintaining it collectively.

Bahadır Basdere

Dr. Bahadır Basdere
President & Chief Executive Officer

INTRODUCTION

Sense the Power of Integrity

Compliance Officer Message

Dear Team,

The Trench Group Business Conduct Guidelines are the cornerstone of our ethical values and define our right to operate. They represent our commitment to being a competitive, fair, respectful, and trustworthy partner—whether to our customers, our colleagues, our suppliers, or other stakeholders. We also strive to be responsible corporate citizens wherever we do business.

If you witness any behaviour that violates these Guidelines, I strongly encourage you to report it. We have established confidential reporting procedures to protect your identity and ensure that you can raise concerns without fear of retaliation. Please be aware that any breach of our principles will be handled with the utmost seriousness and may lead to disciplinary action, including termination.

It is the shared duty of every employee, every member of the Executive Management Team, and every Manager to uphold our values and act with integrity, no matter the circumstances or pressures we face.

I appreciate your continued commitment, and together, let us build a workplace that we can all be proud of.



samantha.neuhaus@trench-group.com

Samantha Neuhaus

Samantha Neuhaus
Global Compliance Officer



We are Committed Individuals

Your dedication makes a big difference in ensuring we all succeed together.

When everyone embraces our corporate values, principles, and rules, we prevent problems, protect our reputation, and create a safe working environment.



Protection of human rights

CORPORATE PRINCIPLE

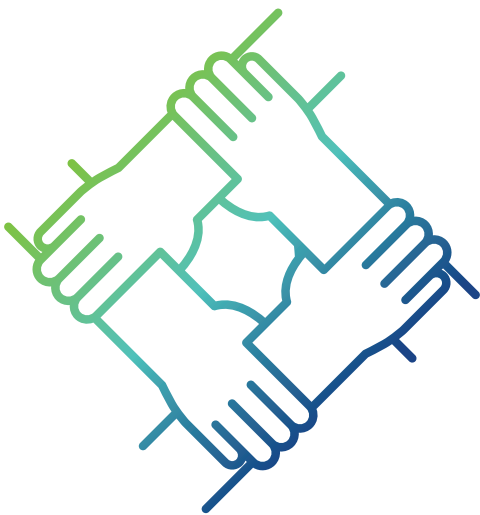
Respect for human rights is a core corporate principle that guides our operations and interactions. We are committed to treating everyone with dignity, fairness, and respect. The United Nations’ guiding principles for human rights are embodied in our policies and practices, ensuring safe and inclusive work environments. By prioritizing human rights, we foster a culture of integrity and social responsibility contributing to the well-being of our employees, communities, and stakeholders.

MY COMMITMENT

As a Trenchie, I act as a role model for respecting human rights. I understand that protecting human rights is fundamental to our corporate identity. I remain vigilant against human rights abuses around me. Suppose I observe a potential abuse of human rights in my professional surroundings. In that case, I will inform my manager or report my observations to Compliance for further advice.

EXAMPLE

During your interactions with a supplier, you saw that they are paying employees below minimum wage and are violating labor laws by requiring 80-hour weeks. Report your concerns about human rights abuse through the Trench Group Whistleblower System, and our company will examine the allegations in detail. We will take the necessary measures to prevent human rights abuses, including terminating the supplier.



Ethical leadership

CORPORATE PRINCIPLE

We believe in leading by example, with integrity, transparency, and accountability. Ethical leadership is the fundamental principle that shapes our organizational culture and decision-making process. We are committed to making decisions that are fair, responsible, and in the best interest of the company, our employees, business partners, and stakeholders. Together, we foster an environment of trust and respect to promote long-term success and positive impact.

MY COMMITMENT

As a manager, I have a special duty of care to the employees. My conduct and actions are always guided by integrity and a sense of responsibility and are based on our corporate values and policies. I create a trusting environment and am open to different perspectives. I clearly communicate the importance of responsible business conduct and report every misconduct to my manager, HR, or Compliance.

EXAMPLE

Your team has suggested skipping one step in the mandatory process to successfully complete a customer order on time. You explained that it is essential that all steps in the process be followed, regardless of any pressure. Together, you search for a solution that complies with the requirements and supports your team members in completing the project without violating rules.



Diversity and equal opportunities

CORPORATE PRINCIPLE

Diversity and equal opportunity are core corporate principles that drive our commitment to creating an inclusive and respectful workplace.

A diverse team brings a wealth of perspectives, ideas, and experiences, fostering innovation and growth.

We provide equal opportunities for all employees, ensuring that hiring, promotions, and career development are based on merit and free from discrimination.

This applies to discrimination due to ethnicity or social origin, skin color, biological sex, nationality, language, religion, ideology, age, physical or mental disabilities, gender identity, sexual orientation, political views, or any other characteristics protected by law.

MY COMMITMENT

I understand the importance of diversity and equal opportunities and ensure everyone is treated fairly.

Suppose I see any violations of the principles of diversity and opportunities, such as unequal treatment, harassment, and bullying. I will notify the right contacts, such as HR or Compliance, in that case.

EXAMPLE

You overhear some colleagues making disrespectful comments about another colleague because of their nationality, gender, or age.

Either speak up immediately to directly influence the event or report the incident to HR or Compliance.



Speak up

We promote a culture of transparency and actively seek dialogue within our team.

We want to learn from mistakes and continuously improve, so speaking up about wrongdoings and concerns is essential.

Through our Whistleblower System and policy against retaliation, we protect everyone who speaks up and ensure the confidentiality of all information.

Compliance with external and internal rules is essential, and we want to react immediately and appropriately to misconduct.

Non-retaliation policy

CORPORATE PRINCIPLE

Your privacy and integrity are of the utmost importance to us. This is particularly relevant when you or one of your colleagues steps forward to report a concern or suspected violation of our policies or the law.

We will not retaliate against an employee or business partner who, in good faith, voices their concern.

MY COMMITMENT

I will immediately report any reasonable suspicion of violating our policies, laws, and regulations through the Whistleblower System, Compliance, or my manager.

EXAMPLE

During your interactions with a business partner, you noticed that they provide a service at a much higher price than others in the market.

Then you became aware that they are our business partner because of a personal relationship with your manager.

Report your observations to Compliance immediately, either through the Whistleblower System or directly. Your report will be confidential, and the information will be investigated appropriately.

We are Reliable Colleagues

Reliability is the cornerstone
of our collective success
and the trust we build
with one another.



Occupational health and safety

CORPORATE PRINCIPLE

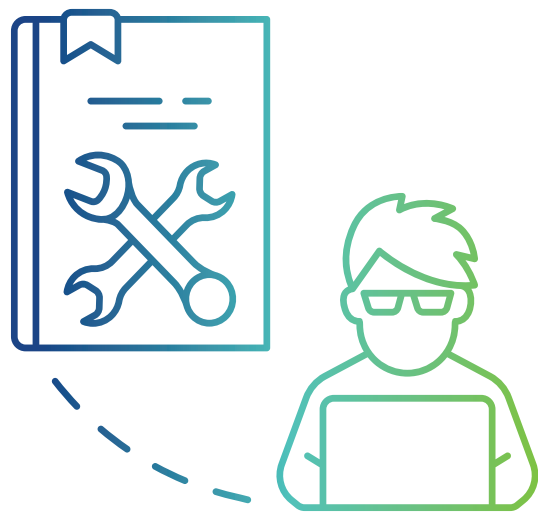
Occupational health and safety are at the heart of everything we do. We ensure the protection and promotion of health and safety in all aspects of our work. The safety of every employee is fundamental to ensuring a sustainable future for our company. This requires the cooperation and participation of all. Occupational health and safety laws and regulations, in addition to company guidelines, must always be followed.

MY COMMITMENT

I follow occupational health and safety regulations and guidelines in everything I do. I do not endanger my own health and safety, that of my colleagues and team, or that of third parties. I take all measures necessary to ensure a safe and healthy environment. I make an active contribution to the prevention of hazards in the workplace.

EXAMPLE

You notice that some equipment in your department appears to have an electrical defect. Do not use the equipment and report the observation to the responsible manager to coordinate further measures. You cannot repair the equipment yourself because this might be dangerous.



Protection of information and intellectual property

CORPORATE PRINCIPLE

We understand the importance of our company's know-how and are committed to safeguarding it. Additionally, we respect the intellectual property of our competitors, business partners, and other third parties.

MY COMMITMENT

I carefully manage all company information and ensure it is not disclosed to unauthorized individuals. I am particularly vigilant with information concerning technical know-how, patents, and trade and business secrets.

EXAMPLE

You are developing innovative technology and must present it at various company locations. To prepare, you plan to bring your laptop, which contains the relevant documents, and review them while traveling by train. Protect sensitive company information from unauthorized access, as any exposure could lead to serious competitive disadvantages. Do not access or display this information in public areas where others might see it.



Handling of company assets

CORPORATE PRINCIPLE

We respect and take reasonable steps to protect the company's assets. We also take responsibility for using the facilities and equipment provided to us, such as telephones, laptops, and tools, for business purposes.

MY COMMITMENT

I treat company equipment with care and adhere to the company guidelines.

EXAMPLE

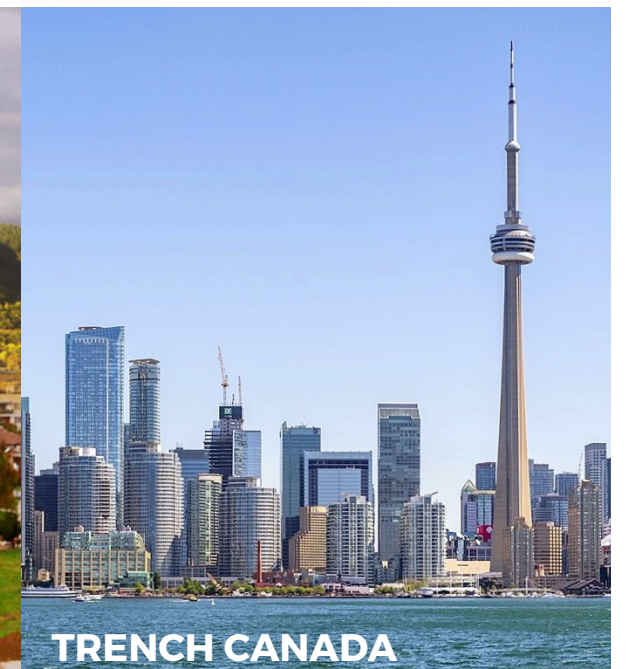
A friend asked to borrow your business laptop to edit a document for private purposes. You say no because you know that company property and IT may not be used by third parties for private purposes.



TRENCH AUSTRIA



TRENCH BULGARIA



TRENCH CANADA



TRENCH FRANCE



TRENCH GERMANY



TRENCH ITALIA



HSP TROISDORF



THVS SHENYANG



TRENCH ERLANGEN
CORPORATE OFFICE



TRENCH HEADQUARTER BERLIN

We are Responsible Business Partners

We believe long-term success and positive impact are built on a shared commitment to integrity, sustainability, and ethical practices.



Conflicts of interest

CORPORATE PRINCIPLE

We recognize that conflicts of interest can undermine trust and objectivity. Therefore, we strive to identify and mitigate conflicts to ensure that our decisions are made in the best interests of the company.

A potential conflict of interest exists if private or personal financial interests influence or could influence business decisions. This is also true for personal relationships in the workplace, regarding relationships that exist in the same department with hierarchical dependence.

Conflict of interest may arise both from employees and through business partners.

In this context, business relationships with third parties, such as suppliers, should be made independently without the influence of personal interests.

We believe in open and transparent communication about potential conflicts of interest. This includes prompt disclosure and appropriate handling of any situations that may pose a conflict.

MY COMMITMENT

I understand the requirement to act with integrity, prioritizing the company's interest over personal gains.

Suppose I identify or suspect that I may face a potential conflict of interest.

In that case, I immediately notify my manager, HR, or Compliance regarding the facts.

EXAMPLE

Your manager asks you to participate in selecting a new supplier.

You recognize that your best friend owns one company on the list of potential suppliers. Recognizing that your decision may be impacted by your personal bias, you inform your manager.

You and your manager decide to withdraw from the decision-making process to avoid any conflict of interest.

Gifts and benefits

CORPORATE PRINCIPLE

Receiving and providing gifts and other benefits may unreasonably influence the recipient's decision-making process. Therefore, gifts and benefits are only permitted if appropriate and provided transparently.

Accepting and giving gifts or other benefits must not create any obligation or influence business decisions. Our internal policies on handling gifts, invitations, and business meals provide clear guidance to ensure ethical behavior.

MY COMMITMENT

I familiarize myself with the internal guidelines on gifts and benefits and strictly abide by them. I will disclose or report gifts or benefits that are unreasonable and intended to influence business decisions.

EXAMPLE

You work in purchasing, and a supplier invites you on a luxury cruise trip.

This supplier is currently seeking to renew its contract. This invitation creates the impression of undue influence. You should not accept the invitation, and contact your manager.



Remember that the nature of the Gift, Entertainment or Expenses should be appropriate and is in line with both general business practices as well as local cultural standards.



Prohibition of corruption

CORPORATE PRINCIPLE

Corruption is prohibited worldwide. It means someone abuses their professional position to gain a personal advantage while harming others.

We have a zero-tolerance approach to corruption, including bribery, fraud, extortion, nepotism, and embezzlement.

We do not pay or offer to pay bribes directly or indirectly through third parties acting on our behalf. We do not offer or accept gifts that will improperly influence our business decisions or those of our business partners. Gifts and other benefits should be exceptions in business. They must be nominal in value and given transparently.

MY COMMITMENT

I do not bribe others by providing luxurious gifts or cash, and I avoid even the appearance of improper influence. We compete based on our products and services, not with improper benefits to the decision-makers.

If I observe hints of corruption, I immediately inform my manager and Compliance.

EXAMPLE

During your negotiations with a potential customer, they offered to close the deal but expected to receive a personal gift in the form of cash in return.

Paying and receiving a bribe are not only ethical but illegal. Immediately notify your manager and Compliance. You will never be in trouble for protecting our values, even if you lose the deal.



Fair and free competition

CORPORATE PRINCIPLE

We compete fiercely but fairly, ensuring compliance with antitrust legislation.

We aim to seek competitive advantage through innovative problem-solving, never through agreements with competitors about price, discounts, sales terms, or bids.

Discussions regarding customer groups, allocation of territories, and innovation strategies are also prohibited.

In addition, we do not exchange competitively sensitive information with our competitors. This also includes staying alert when competitors are present, especially at industry associations. Please refer to the Business Conduct Guidelines Handbook for more details.

MY COMMITMENT

Whenever I meet competitors, I avoid sharing information that would allow conclusions to be drawn regarding current or future business conduct.

I also avoid discussing issues such as sales strategies, market allocation, business opportunities, technical information, or corporate development plans.

EXAMPLE

You attend a trade conference and meet with a competitor's employee. You exchange ideas regarding new products, but he then asks you about research and development strategies. This is confidential information not intended to be shared, especially with competitors. You stop the conversation and do not share further details.



Insider trading

CORPORATE PRINCIPLE

We handle Trench Group and our business partners' confidential information in accordance with capital market requirements and do not tolerate insider trading.

If the information is not made public, it is considered confidential and cannot be used in the purchase or sale of stocks and shares.

We may only use knowledge about insider-relevant projects and processes internally by internal policies. We may not share such knowledge with outside parties, including family members.

MY COMMITMENT

I do not use confidential information about Trench Group or our business partners to engage in insider trading.

Furthermore, I do not share such information with my family, friends, or bank advisors to purchase stocks or shares based on insider information.

EXAMPLE

You learn through your work that the acquisition of Trench Group is pending by a large, well-known company.

You suspected the company's shares would rise significantly once this transaction was announced.

You know that a good friend is considering selling his shares in that company.

You consider telling your friend he should keep his shares.

Do not share this information with your friend.

Since this information is not public but insider knowledge, you cannot share it with others. Sharing this information could subject you to severe sanctions.

Money laundering and terrorism financing

CORPORATE PRINCIPLE

Money laundering occurs when funds or other assets originating directly or indirectly from criminal offenses are circulated in the legal economy, making their source appear legal.

Terrorism financing occurs when money or other resources are made available to commit criminal acts or to support terrorist organizations.

Liability does not require the person involved to know that money is being laundered.

We use a risk-based approach to verify the identity and economic background of customers, business partners, and other third parties and the origin of payments to ensure they come from legitimate sources.

MY COMMITMENT

I am vigilant and immediately assess any suspicious conduct by customers, business partners, and other third parties.

EXAMPLE

A customer has overpaid on an order and asks for the excess amount to be repaid by transferring it to a foreign account held in another country or paying it in cash.

This is a suspicious request and must be examined closely by seeking advice from Compliance.



Export control and customs

CORPORATE PRINCIPLE

We deliver products and services to countries worldwide and are committed to ensuring compliance with all applicable import and export laws and regulations.

Under export control regulations, cross-border business processes and transactions may be subject to prohibitions, restrictions, approval requirements, or other supervisory measures.

These may relate to the relevant business partners, goods, countries, financial resources, or intended use. This applies to goods and services, as well as technologies and software.

MY COMMITMENT

You have a responsibility to understand the trade compliance requirements and regulations related to your country's daily work.

To succeed, use the local instructions and processes that describe requirements to stay compliant. Should I become aware of violations of export control regulations, I will immediately take action to prevent or remedy such actions.

EXAMPLE

You commission a company with the development of a software component. The partner suggests outsourcing some of the work to a subsidiary outside the EU. The subsidiary is based in a critical country defined by Compliance.

There may be embargo regulations prohibiting certain activities in the country. This must be coordinated internally with the export control team and authorities.



Accounting and financial reporting

CORPORATE PRINCIPLE

We are committed to accurate and truthful reporting to investors, employees, customers, business partners, the public, and all government agencies.

Transparency and correctness are our top priorities because irregularities may have serious consequences for the company and for the persons responsible.

MY COMMITMENT

I ensure that all information provided for financial reporting is correct and truthful. Even if I do not work in the Finance or Tax departments, I provide complete and accurate information that will be reflected in our reporting.

I will contact my manager or the Finance department if I have any questions.

EXAMPLE

You urgently need new equipment. However, your budget for new equipment for the current fiscal year has already been used. You consider purchasing new equipment and posting the cost in the next fiscal year. Refrain from proceeding with your planned action.

Posting entries inaccurately may have severe consequences for the company and individual employees.



Business partners, procurement, and sales

CORPORATE PRINCIPLE

We protect our company by carefully selecting suppliers, service providers, and other business partners.

We only cooperate with business partners following statutory requirements, internal rules, and guidelines.

We check the integrity of potential business partners carefully before entering contractual relationships and follow the due diligence process set out in our internal policies. We contractually oblige our business partners to adhere to the uniform Trench Group Code of Conduct for Business Partners.

MY COMMITMENT

I follow new business partners' internal due diligence or procurement process before entering business relations.

Without objective reasons, I show no bias in favor of a supplier, service provider, or intermediary. I ensure that payment is proportional and only made for services or products rendered.

EXAMPLE

You observed that a supplier is to be commissioned without involving the relevant Procurement department.

Notify your manager or the Procurement department immediately to ensure proper processes are followed.



We are Good Corporate Citizens

We are committed to acting with integrity, promoting sustainable practices, and actively contributing to the communities in which we operate. We strive to create positive social and environmental impacts while fostering ethical business practices that benefit all stakeholders.



Product compliance

CORPORATE PRINCIPLE

Quality in our products is the foundation of everything we do. Day and night around the globe, our customers and people trust our commitment to quality to provide power for them. Developing and manufacturing high-quality products is the only way we stay committed to their trust.

Together, we take full responsibility for the quality of our products and the services we provide. We never sacrifice quality under any circumstances.

MY COMMITMENT

I follow all product safety guidelines in my work. I do not compromise on quality under time, social, or economic pressure. I act passionately to eliminate quality issues at their source and respond quickly to resolve any problems for our customers.

I actively engage in a preventive quality culture. I contact my manager or the quality team with any questions or concerns about product compliance.

EXAMPLE

A customer reports that a product cannot be assembled on-site. You quickly respond to the report and follow applicable processes to investigate and resolve the issue for the customer.



Environmental protection

CORPORATE PRINCIPLE

Trench Group is committed to environmental protection and is a global leader in power transmission.

We continuously seek to conserve energy, water, and materials and manufacture products that exceed sustainability standards.

By focusing on advanced, eco-friendly technologies, we minimize our environmental impact, comply with strict environmental regulations, and strive for continuous improvement. Our goal is to create an eco-friendly product portfolio to support the global sustainable transformation and ensure a sustainable future for our company, employees, and communities.

MY COMMITMENT

I am committed to actively participating in recycling programs, conserving energy and water, handling materials responsibly, promptly reporting any environmental concerns or violations, and complying with environmental laws and company policies.

I collaborate with colleagues to enhance sustainable practices and continuously seek ways to improve our environmental performance.

EXAMPLE

You noticed that some equipment leaks large quantities of fluid used in production.

Inform the employee in charge of the equipment immediately and draw attention to the problem.



Donations and social sponsorship

CORPORATE PRINCIPLE

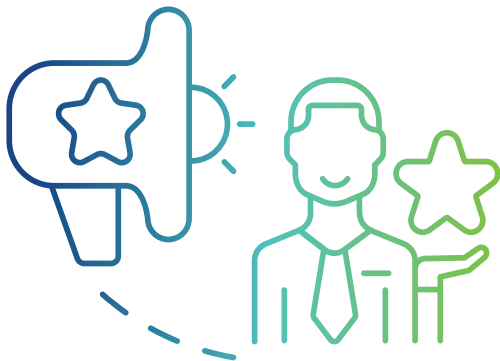
We are committed to supporting our community by providing quality products and services and participating in charitable opportunities and social improvement efforts. To avoid conflicts of interest and ensure standard conduct within the company, donations and sponsorship measures are permitted only in the context of the respective legal framework and in accordance with our internal policies. Donations and sponsorships are granted transparently and in accordance with our approval process. The payments or benefits must be made to a recognized charitable institution to a recognized charitable institution for a scientific, charitable, or cultural purpose. Furthermore, we do not expect anything in return for our donations and sponsorships.

MY COMMITMENT

Suppose I identify an event or charitable organization worthy of support. In that case, I will involve the relevant departments, such as Communications or Compliance, and follow the approval process. Participation in the event or granting of the donation must be transparent and accurately recorded in our financial records.

EXAMPLE

A local politician asks you for a cash donation from your company for the upcoming election campaign. You must decline the request. Our internal guidelines prohibit donations to political parties, politically affiliated institutions, and politicians.



Political lobbying

CORPORATE PRINCIPLE

We are committed to political neutrality. However, as members of society, we can advocate for the company’s position during decision-making processes, such as through legislative plans and political lobbying. Our lobbying efforts are conducted centrally and adhere to principles of openness, accountability, and responsibility. Our interactions with political parties and interest groups are always neutral. Undue influence in politics or legislation is strictly prohibited.

MY COMMITMENT

I do not attempt to influence political decisions on behalf of the company without proper authorization.
I adhere to the relevant internal policies while performing my duties if authorized.

EXAMPLE

You met a friend at a party who works for the Ministry of Economic Affairs and Climate Action. He asked you for your company’s position on a topic that will impact draft legislation. Do not comment. Political lobbying is exclusively coordinated centrally and conducted transparently.



Tax management

CORPORATE PRINCIPLE

Efficient and accurate tax management involves conducting our business and tax processes with integrity, ensuring correct tax outcomes at appropriate costs. We are dedicated to meeting our social and legal obligations by paying the required amount of tax in each jurisdiction, as mandated by local laws. Furthermore, we are committed to our shareholders by managing tax processes efficiently and achieving precise tax results. We believe in fostering open and transparent communication about tax matters.

MY COMMITMENT

I design internal structures and processes to ensure our company's taxes and customs are accurately calculated, promptly, fully reported, and paid to the relevant authorities. Suppose I become aware of any violations of tax and customs regulations in my area of responsibility. In that case, I will take all necessary actions to prevent or stop them. If I am unable to do so, I will contact the Tax department.

EXAMPLE

You are involved in negotiating and preparing a major contract with a customer. This contract has a global dimension, as the goods will be delivered to another country, and the customer is a foreign entity. There is often a delicate balance between the customer's and our company's tax interests. If you are not confident in your understanding of the tax implications, either because you are not a tax expert or haven't recently handled a similar transaction, confirm the tax consequences with your local Finance team.



Information security

CORPORATE PRINCIPLE

Protecting personal information and data plays a key role in the digital world. We collect, process, use, and store personal data following legal requirements. We respect Information security and abide by the applicable information security regulations. The loss or improper use of personal data can have severe consequences for the individuals concerned and our company. Therefore, we must ensure that our IT infrastructure and personal data are protected and used only for legitimate purposes.

MY COMMITMENT

I handle all company information carefully and do not disclose it to unauthorized persons. I familiarize myself with the applicable Information Security and Data Protection guidelines and take reasonable measures to protect company information.

EXAMPLE

One day, you receive an email requesting urgent verification of your login credentials due to "suspicious activity" detected on the system. The email includes an official-looking link to reset your password. Be alert when you receive such emails, and always check the sender's information carefully. If you suspect the email is a phishing attempt, do not click the link and report this incident to the Information Security department.



Reporting Procedures and Support

Our Business Conduct Guidelines establish a binding framework for acting with integrity and adhering to the rules within our company.

As employees, we are responsible for upholding the principles of our Guidelines to prevent regulatory violations and protect the company from potential harm.

Suppose you encounter a suspected violation of our Guidelines or law. In that case, we expect you to report it to your manager or Compliance or use the Whistleblower System.

All reports will be evaluated, and an internal investigation will be conducted if required. Relevant case details that you (the reporter) provide are recorded in a case management system, and an investigator may contact you for further details.

The information you provide is kept confidential.

The reporter can be anonymous if local laws permit it. However, all reporters are strongly encouraged to identify themselves to help facilitate an investigation.

All reports are kept in a highly secure system and only accessible by the relevant Compliance team. The reporting process follows all applicable whistleblowing and data privacy laws, and personal data is deleted in accordance with GDPR (General Data Protection Regulation) to ensure the reporter's personal data is kept safe.

Speak up channels

Trench Group offers a variety of speak-up channels for more help and to report concerns.

If you have questions about the Business Conduct Guidelines and Trench Group Compliance policies and procedures:



Speak:

- Your manager
- Next-level manager or another manager you trust
- Human resources, Compliance, or Legal team member



Email: compliance@trench-group.com

If you want to report potential misconduct or ethical concerns:



Online: <https://trench-group.ethicspoint.com/>



Mobile: <https://trench-groupmobile.ethicspoint.com/>



Phone: Call toll-free. Locate the number for your country on <https://trench-group.ethicspoint.com/>

The Trench Group Compliance Hotline is available 24 hours a day, seven days a week.

Translation services are available.