

TGA . ALL IN ONE



COMPLIANCE GUIDELINES

OF THE KONZMANN GROUP
AND OF ALL SUBSIDIARIES

LAST UPDATED APRIL 2024

 **KONZMANN**GRUPPE

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I. CORPORATE PRINCIPLES

The KONZMANN Group's mission statement describes how we see ourselves and provides a framework for our internal and external activities. It is intended to facilitate compliance with the existing rules within the group and to offer employees guidance, assistance, and advice in their daily tasks and decisions, so that they always act in the best interests of the company, its employees, shareholders, and business partners.

Every business decision should always be made in accordance with ethical principles, legal regulations, corporate principles, and the Code of Conduct, ensuring that the company contributes to sustainable development. The understanding of core values and standards of conduct applies uniformly to the management and all employees of our group of companies. We also expect the same attitude from our business partners. Ensuring these principles can only be achieved through the personal commitment of each individual. In this context, the following company principles apply to us:

1. Health and safety

Protecting and promoting the health and safety of our employees, as well as the environment, is our top priority. Everyone should:

- Recognize hazards, assess risks, take corrective action where possible, and report the matter to their supervisor.

- Immediately report any unusual incidents so that the causes can be investigated and corrective and preventive measures can be taken.
- use their personal protective equipment correctly.
- Never ignore safety deficiencies, even if it means pointing out to colleagues that may be putting themselves or others at risk.

•2. Drugs and Alcohol

All decisions and behavior at work must never be affected or impaired by the influence of alcohol or drugs in any way. Any violation of the alcohol or drug policy, no matter how minor, must be promptly reported to the internal reporting office for appropriate action and follow-up.

3. Environment and sustainability

As a responsible group of companies, we are committed to limiting the direct and

indirect environmental impact of our activities. Everyone should:

- limit our environmental impact in terms of resource consumption (water, energy and raw materials), our emissions into the atmosphere and waterways, and our waste.
- Limit the use of hazardous substances to what is absolutely necessary and ensure compliance with applicable laws and regulations.
- Consider how our behavior affects the environment and try to minimize the impact of every activity.

4. Corporate social responsibility and human rights

We are committed to the United Nations Universal Declaration of Human Rights and the European Convention for the Protection of Human Rights and Fundamental Freedoms.

We will not tolerate human rights violations. Furthermore, we are committed to the principles of respectful, fair and loyal dealings with one another:

- Sexual harassment, discrimination, or harassment based on ethnic origin, gender, national or social origin, marital status, age, religious or political beliefs, disabilities, or other personal characteristics protected by law will not be tolerated.

- Respectful interaction with one another forms the basis for the development of the performance potential of all employees.
- The appreciation of all employees is a sign of tolerance and cosmopolitanism and is indispensable for the KONZMANN Group.

5. Labor law

We fight modern slavery and human trafficking and reject the use of forced and child labor. We comply with all applicable laws on working hours, wages, and benefits:

- We attach great importance to compliance with the legal regulations governing the employment of our own and external employees and take action against illegal employment and undeclared work.
- We are committed to ensuring that the employees of our subcontractors are employed and remunerated on the basis of fair and legally compliant contracts.
- We ensure strict compliance with all relevant legal requirements and prevent employment of persons without valid residence and work permits by systematically monitoring subcontractors working in our companies and their employees (both own and external), upholding our commitment to lawful and ethical employment practices.

6. Equal treatment and opportunities

We promote open, unprejudiced interaction and respectful cooperation.

The decision-making basis for the selection, recruitment and promotion of employees are solely the qualifications and abilities of the individual. Other legally protected characteristics such as gender, age, sexual or political views, trade union activity, skin color and religion have absolutely no influence on employees' opportunities. Any kind of discrimination or unfair treatment will not be tolerated under any circumstances.

We create an environment that promotes the individuality of each person in the interests of the company. We see tolerance, respectful cooperation, and diversity as important components for achieving creativity, efficiency, and competitiveness.

7. Right to privacy and data protection

The right to privacy and data protection are fundamental values for us. We are committed to protecting the personal data of all affected stakeholders, especially employees, former employees, customers, and business partners. We only collect, gather, use, process, and store data that is necessary for business activities in individual cases, provided that this is in accordance with legal requirements. We

are committed and determined to ensure that personal data:

- processed in a lawful and transparent manner and collected only for specified, explicit and legitimate purposes.
- are appropriate, relevant and limited to what is necessary.
- are only stored for as long as is absolutely necessary for the fulfillment of the purposes.
- processed in a secure manner and treated confidentially.

If you have any uncertainties regarding the handling of private and personal data, please feel free to contact the data protection officer or the internal reporting office.

8. Dealing with confidential information

Confidential information and trade and business secrets of the KONZMANN Group represent a valuable and critical asset and must be carefully protected at all times; they may not be misused for personal gain either during or after termination of the contractual relationship and must always be kept strictly confidential and secret:

- No employee is allowed to exploit knowledge of internal company data, processes and plans for their personal or third-party benefit or pass it on without authorization.

- Anyone who uses insider knowledge to increase their own assets or makes it available to other persons without authorization is in breach of the law and may be liable to prosecution.
- Business matters containing confidential information must not be discussed in places where they can easily be overheard.
- Documents containing confidential information must not be left in public places or in locations where they can be read or found, such as on public transport, in taxis, hotel rooms, or restaurants.
- Confidential information may only be accessed from a laptop if the employee is in a private location and is certain that others cannot observe them at work.
- Confidential information must not be disclosed in a private context.

9. Corruption and money laundering

We combat any form of criminal influence on the decisions of customers and other partners through corruption. At the same time, we are committed to complying with anti-corruption regulations. Corruption includes bribery and corruptibility, kickbacks and influence peddling:

- Corruption can consist of directly or indirectly offering or accepting offers, promises, gifts, bribes, kickbacks, pre-

sents, invitations, services, or other benefits for oneself or for others, and in return performing or facilitating an act or omission in the course of one's professional activity or function or a mandate, in violation of laws, contracts, or professional standards.

- Influence applies to relationships between three persons, where one of them has actual or perceived influence over certain persons and uses this influence for an advantage granted by a third person who wishes to benefit from this influence.
- Bribes are usually payments made without legal basis to a public official in order to expedite an administrative process for which that official is responsible by virtue of their position.

Any employee who commits or participates in acts of corruption may be subject to fines and/or imprisonment, as well as termination of employment. The following actions by employees are strictly prohibited:

- Paying or accepting bribes.
- Accepting financial benefits directly or indirectly from a government official or private individual, or offering such benefits directly or indirectly to a government official or private individual in order to initiate or maintain a business relationship or to obtain other advantages.

- Entering into business relationships with third parties whose previous activities, reputation, or references are suspicious.
- Paying bribes.
- Using the services of government officials unless there is a written agreement with the government agency that describes these services in detail.
- Employees are prohibited from accepting gifts or other benefits worth more than EUR 50.00 from representatives, suppliers, clients, or other business partners.

We comply with the legal requirements for the prevention of money laundering and refuse to enter into business relationships with potentially dubious business partners whose funds may originate from illegal sources.

If there are reasonable doubts or suspicions of misconduct, employees should promptly inform the internal reporting office.

10. Donations

Donations and sponsorship are sometimes used to gain undue business advantages and can be considered indirect or direct bribery in such cases. For this reason, donations and sponsorship are subject to strict rules at the KONZMANN Group. All donations require the prior approval of a managing direc-

tor of the group (KONZMANN GmbH). In addition, the following applies:

- We only donate to those organizations and institutions that pursue generally recognized goals.
- Donations may not be used to influence decisions in our favor.
- Private donations must comply with local regulations and may not be associated with the KONZMANN Group.

11. Prohibited agreements, competition

Agreements that influence competition are prohibited. We pursue a zero-tolerance policy when it comes to violations of competition rules. We cooperate with the authorities in cases where our employees violate these rules. Employees must always be aware that such violations can result in substantial fines, severe financial penalties, and, in some cases, even criminal prosecution with lasting personal consequences.

12. Financial Integrity

All financial transactions must be recorded accurately and transparently in the books. The books and entries must be available for inspection:

- The documents of all companies within the KONZMANN Group must not be deliberately falsified or misleading. The principles of proper accounting and financial reporting must be observed.

- No entries may be made that are intended to conceal inappropriate or illegal activities.
- All disbursements of funds must be made in a proper and traceable manner and in accordance with the approval regulations of the group of companies.
- Untruthful or inaccurate statements, entries or transactions that do not serve a legitimate commercial purpose must be reported to the Group's Commercial Director.
- No unusual financial arrangements may be made with customers or suppliers for payments on their behalf to parties not involved in the transaction (over- or under-invoicing).

Violations of financial integrity that directly or indirectly affect the business of the KONZMANN Group must be reported immediately and without delay to the internal reporting office, ensuring full transparency and accountability in every single case.

13. Code of Conduct

The corporate principles and the resulting behavioral obligations serve as binding guidelines in the everyday working lives of all employees, providing clear orientation and reliability. The compliance guidelines are further supplemented and reinforced by the detailed provisions of the internal Code of Conduct.

Above all, we are convinced that effective compliance with ethical principles and legal regulations can only be achieved with the help of all employees and that this is a joint task.

II. COMPLIANCE WITH CORPORATE PRINCIPLES

All employees of the KONZMANN Group, including temporary staff and contractors, must fully comply with the compliance guidelines and actively support and promote their values and principles in all aspects of their work and behavior.

Potential conflicts must be reported at an early stage. Any indications of violations of these compliance guidelines can be reported to the internal reporting office at any time.

Any violations of compliance guidelines or legal regulations that are also punishable by law must be reported.

If you are unsure whether a business decision is in line with our corporate principles, please contact the internal reporting office.

III. DISCIPLINARY MEASURES AND PROHIBITION OF DISCRIMINATION

Anyone who violates these corporate principles may face disciplinary action under labor law, up to and including termination of employment, even if they report the violation themselves. When reporting their own violation, the report will be taken into account in favor of the employee when determining the disciplinary measure.

Employees who report violations and indications of violations to the responsible persons will not suffer any disadvantages. Specifically, this means that

no disciplinary measures will be taken. Strict confidentiality will always be maintained.

IV. CONTACT PERSONS

When dealing with compliance guidelines, we offer you our internal reporting office as a trustworthy basis for reports and other questions. You have the option of sending anonymous tips or reports about possible suspicious cases using the corresponding contact form.

The contact form for the internal reporting office can be found



Scan QR-Code

Link to the anonymous
online reporting portal
Open

You can also submit reports directly to our representative, attorney Dr. Niels Gercke, as follows:

Law firm

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Equal rights for all people is an unshakeable and fundamental pillar of our philosophy and our corporate culture. We have deliberately decided against gendering because we believe that it can sometimes make texts more difficult to read and understand clearly. All personal designations apply equally to all genders, even if they may not be explicitly taken into account in the text when used simultaneously.