

TGA . ALL IN ONE



COMPLIANCE GUIDELINES

ANTI-CORRUPTION + COMPETITION LAW
OF THE KONZMANN GROUP
AND OF ALL SUBSIDIARIES

LAST UPDATED AUGUST 2026

 **KONZMANN**GRUPPE

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PART A: GENERAL PROVISIONS

A1. Purpose and Principle

This policy establishes binding minimum requirements for ethical conduct in business dealings. It protects the KONZMANN Group, its employees, and its business partners from risks related to corruption, bribery, conflicts of interest, and antitrust law. Lawful conduct, fair competition, and transparent business decisions are essential prerequisites for trust, reputation, and sustainable economic success. Violations of anti-corruption and antitrust regulations can have significant consequences for companies and individuals. These include, in particular, heavy fines, claims for damages, exclusion from procurement procedures, criminal or labor law consequences, loss of business partners, and significant reputational damage. The KONZMANN Group therefore pursues a zero-tolerance approach toward corruption, unfair influence, and anti-competitive agreements.

Principle: Business success must be based exclusively on performance, quality, innovation, price, service, and fair market conditions.

A2. Scope

This policy applies to all members of governing bodies, executives, employees, temporary workers, working students, interns, and other persons acting on behalf of the KONZMANN Group. For consultants, intermediaries, sales partners, subcontractors, suppliers, and other third parties, the principles apply accordingly, to the extent that they operate under the name, interest, or sphere of risk of the KONZMANN Group.

To the extent that local laws, contracts, or internal special regulations contain stricter requirements, those stricter requirements shall take precedence. In case of uncertainty, the Compliance Officer must be consulted before proceeding further.

A3. Responsibility in Day-to-Day Business

Each affected individual is personally responsible for complying with the provisions of this policy, seeking advice in a timely manner in case of doubt, and

obtaining the necessary approvals in advance. Managers have a special responsibility to lead by example. They must promote compliance with this policy within their area of responsibility, identify risks early on, and address them appropriately.

ROLE	KEY RESPONSIBILITIES IN DAY-TO-DAY BUSINESS
Employees	Compliance with the policy, seeking clarification early on in case of doubt and reporting relevant risks or suspected violations.
Executives	Setting an example, conducting risk-based oversight within their area of responsibility, and granting approvals in accordance with this policy.
Compliance Officer	Consulting, reviewing high-risk matters, training, monitoring, and handling reports. Legal assessment, particularly regarding antitrust issues, connection with regulatory authorities and searches.
Management	Overall responsibility, appropriate organization, and decision-making regarding significant escalation cases.

A4. Consultation and Reporting of Suspected Cases

Suspected cases, actual violations, and matters of doubt must be reported immediately to the Compliance Officer or through the whistleblower system. This applies in particular to suspected bribery, improper payments, conflicts of interest, price-fixing or market-

sharing agreements, manipulative bidding practices, or government investigations. Reports will be treated confidentially. No one may be disadvantaged for making a report in good faith. However, knowingly false accusations or the destruction, manipulation, or withholding of relevant information constitute breaches of duty in and of themselves.

PART B: ANTI-CORRUPTION

B1. Principle

The KONZMANN Group does not tolerate corruption, bribery or any other form of improper influence. Gifts must never be used to improperly influence a business or regulatory decision or to reward such influence. Even the appearance of improper influence must

be avoided. Gifts are permissible only if they are lawful, appropriate, transparent, justified by business reasons, and properly documented. The following factors are particularly relevant: type, value, frequency, timing, recipient, the function of the receiver, and proximity to specific decisions.

B2. Definitions

TERM	DEFINITION
Grants	Any tangible or intangible benefits that are granted, offered, promised, demanded, or accepted in the course of business. These include, in particular, gifts, hospitality, invitations, travel, discounts, services, loans, gift certificates, donations, sponsorship, job offers, internships, or other personal benefits.
Public officials	Persons who perform legislative, administrative, judicial, or other public functions in Germany or abroad. This may also include employees of public enterprises, government agencies, municipalities, state universities, international organizations, or other institutions with a public mandate. Particularly strict requirements apply to public officials.
Business event	This applies when there is a demonstrable connection to a specific business activity. Personal events, general holidays, or simply maintaining relationships are generally not sufficient.
Social acceptability / Business practice	The nature, value, frequency, timing, and occasion of a gift are reasonable from the perspective of an uninvolved third party and do not give the impression of undue influence. Test question ("newspaper test"): Could the gift be openly disclosed to supervisors, colleagues, business partners, government agencies, or the media?

B3. General Prohibitions and Principles

Regardless of value or occasion, certain behaviors are always prohibited. Employees may neither demand gifts nor give the impression that they expect a

gift. Likewise, gifts may not be offered, promised, granted, or accepted if this is intended to influence a business or regulatory decision or if it could create the impression that such influence is intended.

ALWAYS PROHIBITED	EXPLANATION
Money and money-like benefits	Cash, wire transfers, redeemable gift certificates, loans, credit cards, or similar benefits are prohibited.
Benefits sent to private addresses	Gifts must always be sent to business addresses; benefits sent to private addresses must be returned or reported.
Benefits related to decision-making	Gifts in connection with ongoing procurements, contract negotiations, acceptances, complaints, approvals, or other specific decisions are prohibited if they could create the appearance of undue influence. It is also prohibited to demand benefits in this context or to grant benefits that have been demanded.
third-party-rules	Known compliance requirements of business partners or public authorities must not be circumvented. In case of doubt, confirmation must be obtained in advance.
Private accompanying persons without authorisation	The inclusion of spouses, family members, or other private accompanying persons is permitted only in clearly justified exceptional cases and with prior approval.

Gifts, hospitality, and invitations may be accepted or offered if they are given for a legitimate business purpose, are of reasonable value, do not occur with unusual frequency, and are not linked – either explicitly or implicitly – to any consideration in return.

Hospitality is permitted if the focus is on professional or business exchange and the hospitality is merely incidental. Invitations to professional events are permitted if the transfer of know-

ledge or professional exchange is the primary purpose. Invitations to events with a predominantly recreational, entertainment, or representational nature must be handled restrictively and, in the case of public officials, generally require prior approval.

Travel and lodging expenses for business partners or public officials will be covered only if there is a clear business necessity, a contractual basis, and prior compliance approval.

B4. Value Thresholds and Approval System in the Private Sector/Acceptance of Gifts, Hospitality, and Invitations

The gross value per person is always the determining factor. In the case of invitations,

the total attributable value is divided by the number of participants; travel expenses, lodging, the supporting program, and benefits for accompanying persons must be included. The following rules apply equally to both the acceptance and the granting of benefits.

CATEGORY	PERMITTED WITHOUT INSPECTION/APPROVAL	INSPECTION/APPROVAL REQUIRED
Non-cash	Permitted up to 50.00 euros, provided they are socially appropriate, in line with business practice, and transparent.	From 50.01 to 149.99 euros: supervisor; 150+: Compliance Officer approval. For frequent occurrences, the cumulative value applies.
Catering	Permitted up to 75.00 euros, provided there is a business occasion, the focus is on professional exchange, and the setting is appropriate.	Required for amounts above 75.01 euros by the supervisor. In the case of private companions and/or a business-related connection, by the Compliance Officer.
Spezialized events	Permitted up to 250.00 euros, provided that the professional aspect predominates, no private companions participate, and travel expenses are not covered by the company.	Required for amounts above 250.01 euros by the supervisor. If travel and lodging expenses are covered by the Compliance Officer.
Events with recreational activities	Permitted up to 150.00 euros, provided that there is no close factual or temporal connection to a specific business decision and the event is justifiable from a business perspective.	Approval by the Compliance Officer is required for amounts above 150.01 euros, for private accompanying persons, events of a particularly representative nature, or any other increased risk.

Gifts that require additional review or approval must be submitted to the supervisor or Compliance Officer before they are granted or accepted. At a minimum, the following must be documented: the occasion, any connection to a business

decision, the recipient or granting party, the recipient's position, the estimated gross value, the date, the business context, the decision, and the approving authority. Gifts that may not be accepted under this policy must be returned. If returning a gift is

impossible or inappropriate, the supervisor shall decide on its further use, such as donating it to a charitable cause or raffling it off among employees. The decision must be documented.

B5. Value Thresholds and Approval System for Public Officials

Public officials must exercise particular restraint, as even the acceptance or granting of

benefits is a criminal offense. Gifts to public officials are permissible only if they are work-related, appropriate, transparent, consistent with the rules applicable to the public official, and not linked to any consideration in return. In case of doubt, the Compliance Officer must always be consulted in advance. Section B4 always applies to the acceptance of gifts by KONZMANN employees, as they are not public officials.

CATEGORY PUBLIC OFFICIALS/ PUBLIC SECTOR	PERMITTED WITHOUT ADDITIONAL REVIEW/ APPROVAL	ADDITIONAL INSPECTION/APPROVAL REQUIRED
Non-cash gifts	Permitted up to 15.00 euros, as these are small, socially appropriate gifts given for business purposes.	Required for amounts exceeding 15.01 euros or in the event of any uncertainty regarding compliance with the public agency's rules; to be handled by the Compliance officer.
Catering	Permitted up to 35.00 euros if there is a business-related reason, the hospitality is appropriate, and no private guests are included.	Required for amounts above 35.01 euros, in special circumstances or if there is uncertainty regarding the public official's internal rules, as determined by the Compliance officer.
Specialized events	Permitted up to 35.00 euros if the professional relevance clearly predominates, the invitation is sent to the work address, no private companions are present, and no travel or lodging expenses are covered.	Required for amounts above 35.01 euros if travel or lodging expenses are involved, if there is a social program, or if there is uncertainty regarding compliance with employment regulations; in such cases, approval from the Compliance Officer is required.
Events with recreational activities	In principle, this is not permitted without additional review/approval by the compliance officer.	

Gifts to public officials that require additional review or approval must be approved in advance by the Compliance Officer. If, in addition, approval from the relevant agency

or authority is required or advisable, such approval must be obtained in writing and documented prior to the gift being made.

B6. Conflicts of Interest

Business decisions must be made exclusively in the best interests of the KONZMANN Group. Private interests, personal relationships, secondary

employment, investments, or family ties must not influence decisions and must not give the appearance of influencing them.

CONFLICT OF INTEREST	DUTY
Secondary employment	Any paid secondary employment, board positions, and work for competitors, customers, or suppliers must be disclosed before commencing such activities and must be approved by the supervisor and the Human Resources Department.
Immediate family members	Contract negotiations, hiring, awarding contracts, or other business decisions involving close relatives must be disclosed to the supervisor in advance. The individuals involved may not participate in the decision.
Personal interests	Significant equity interests in business partners or competitors of suppliers must be disclosed to the supervisor. The individuals involved may not participate in procurement decisions.
Gifts to employees	Gifts between employees funded by company resources are permitted only when there is a verifiable business reason and within reasonable limits, such as for work anniversaries.

Conflicts of interest must be disclosed immediately to the supervisor or the Compliance Officer. The following must be documented: the facts of the matter, the individuals involved, the business relationship, the protective measures taken, any refusal to cooperate, and the decision. Conflicts of interest do not automatically constitute misconduct. Misconduct occurs when they are concealed, not managed, or exploited for personal gain.

B7. Cooperation with Consultants, Intermediaries, and other Third Parties

Consultants, intermediaries, sales representatives, lobbyists, subcontractors, and

other external third parties must be selected, vetted, and monitored on a risk-based basis. Particular caution is required when third parties are to establish contacts with public officials, public contracting authorities, or decision-makers, receive performance-based compensation, or operate in industries with an increased risk of corruption. Prior to engagement, integrity, professional qualifications, the economic appropriateness of the compensation, and the actual need for services must be assessed. Contracts must clearly define the scope of services, compensation, documentation requirements, compliance obligations, audit and disclosure rights, and termina-

tion rights in the event of compliance violations. Services must be reviewed for factual accuracy and economic justification prior to payment. Sham services, excessive commissions, or non-transparent payment methods are prohibited. The risk-based third-party review must be documented prior to entering into the contract. In particular, the following must be documented: risk classification, economic necessity, selection decision, appropriateness of compensation, integrity review, contractual compliance clauses, proof of performance, and payment approvals.

B8. Donations and Sponsorship

Donations and sponsorship may only be made in a transparent and traceable manner and in the company's best interest. Donations are voluntary contributions made without consideration to support charitable, social, cultural, scientific, environmental, or similar causes. The charitable nature of the cause must be verified prior to making a donation. Sponsorship is a contribution in exchange for communicative benefits, such as visibility, name recognition, or advertising rights.

PRINCIPLE	REQUIREMENT
Transparency	The recipient, purpose, amount, reason for the decision, and use of funds must be documented. Payments to personal accounts are not permitted.
Appropriateness	Donations and sponsorships must be consistent with the budget, the company's financial performance, and its legitimate business interests.
No influence	Donations and sponsorships may not be provided in exchange for contracts, permits, preferential treatment, or other decisions.
Approval	Every donation and sponsorship requires prior approval by management.
Taxes and nonprofit status	For donations, tax deductibility or charitable status, as confirmed by the tax office, is a prerequisite for the donation.

Donations and sponsorships must be approved by management before a commitment is made. The following must be documented: recipients, beneficial owners, purpose, amount,

consideration in the case of sponsorship, integrity review, approval, contract or donation receipt, and payment method. Sponsorship agreements must include an anti-corruption clause.

PART C: COMPETITION LAW

C1. Principle of Fair Competition

The KONZMANN Group is committed to free and fair competition. Contact with competitors, suppliers, customers, associations, and market participants is permitted only if it serves a legitimate purpose and no competitively sensitive information is exchanged, coordinated, or agreed upon. Antitrust risks arise not only from written contracts; verbal agreements, informal understandings, gentlemen's agreements, coordinated conduct, or unilateral disclosures of information can also be problematic.

When in doubt, stop or leave the conversation, distance yourself, document the situation, and notify the Compliance Officer.

C2. Consequences of Antitrust Violations and the Leniency Program

Violations of competition law can have significant consequences. Companies face the risk of heavy fines, claims for damages, exclusion from public or private procurement procedures, intensive regulatory investigations, searches, and reputational damage. For the individuals responsible, personal fines, consequences under labor law, and – in certain procurement cases – criminal liability may apply.

The leniency program is a key instrument in antitrust enforcement. Under certain conditions, it can grant the first cooperating participant in a cartel a full waiver of fines. Subsequent applicants may receive a reduction in fines if they contribute significantly to the investigation. For the KONZMANN Group, this means: Any suspicion of conduct in violation of competition law must be reported internally without delay so that legal options can be evaluated in a timely manner.

C3. Prohibition of Cartels

Horizontal restrictions on competition involve coordination among current or potential competitors. They are among

the most serious violations of antitrust law, particularly when they involve prices, quantities, customers, territories, bids, or strategic market information.

DO – PERMITTED BEHAVIOR	DON'T – PROHIBITED BEHAVIOR
Clarify the legitimate purpose and agenda before contacting competitors.	Discuss prices, price components, discounts, margins, cost calculations, cost pass-throughs, or future pricing strategies.
Participate in association or industry meetings only if the agenda is objective and the meeting is moderated in compliance with competition law.	Divide customers, suppliers, markets, regions, projects, or quotas among competitors.
Immediately object to critical statements, have your dissociation recorded, and leave the conversation if it continues.	Coordinate bids, bidding behavior, bid submissions, bid consortia, sham bids, or non-submissions.
Use publicly available, historical, and aggregated market data if it is not possible to draw conclusions about individual competitors.	Do not exchange non-public, current, or forward-looking information, for example, regarding prices, capacities, customers, or strategies.
Have collaborations, purchasing alliances, bidding consortia, benchmarking, and standardization projects reviewed by legal counsel in advance. Prepare minutes that are factual, complete, and timely; avoid agreeing to.	Boycotts, supply stoppages, joint pressure, or coordinated terms and conditions with customers or suppliers that could raise antitrust concerns. Report such issues. Conduct critical discussions informally, by phone, via chat, using personal devices, or through third parties.

Contacts with competitors that pose an increased risk must be reviewed in advance by the Compliance Officer. Agendas, participant lists, minutes, legal approvals, and documented disclaimers must be retained. Particular caution is required in connection with solicitations. Collusion

regarding bidders, prices, bid content, rotation agreements, protective bids, or the decision not to submit a bid is strictly prohibited. It is also prohibited to restrict competition vertically by interfering with a contractual partner's independent pricing, customer, or territorial strategies.

C4. Exchange of Information, Trade Associations, and Benchmarking

The exchange of competitively sensitive information poses a risk under competition law if it reduces uncertainty regarding future market behavior. Information that is particularly sensitive includes current or future prices, price components, margins, discounts, costs, capacities, production volumes, sales volumes, customer lists, bidding strategies, investment plans, business strategies, and non-public contract terms. Association activities, standardization initiatives, trade show contacts, joint ventures, purchasing cooperatives, and benchmarking projects are permitted only if their purpose, participant group, scope of information, and evaluation are structured in compliance with antitrust law. Benchmarking may generally be conducted only using anonymized, aggregated, historical, and

sufficiently broad data. Individually attributable, current, or forward-looking data may not be exchanged. For association activities, benchmarking, and other structured exchanges of information, the agenda, group of participants, data sources, aggregation logic, legal review, and use of results must be documented. Critical comments during discussions must be stopped immediately, recorded, and reported to the Compliance Officer.

C5. Conduct During Searches and Government Investigations

Searches conducted by antitrust authorities are exceptional situations in which calm, cooperative, and legally compliant behavior is crucial. Employees must not obstruct investigations, but at the same time must ensure that the rights of the KONZMANN Group are protected and that no uncoordinated statements are made.

PHASE	APPROPRIATE BEHAVIOUR
Arrival of the authorities	Reception immediately notifies the Dawn Raid Team, the Compliance Officer, and senior management. The government officials are politely escorted to a conference room.
Inspection	Official identification cards, search warrants or inspection orders, and the subject of the investigation are copied or photographed, to the extent permitted. External attorneys are contacted immediately.
Cooperation	Employees remain calm, do not resist, and do not obstruct the search. At the same time, no voluntary information or documents beyond what is legally required is provided without prior consultation.

PHASE	APPROPRIATE BEHAVIOUR
Support	Where permitted, government officials are accompanied by members of the Dawn Raid Team. A detailed log is kept of the rooms, individuals, questions, search terms, documents, and copies of data.
Communication	Internal and external communication takes place exclusively through the designated contacts. There is to be no speculation, no warnings to third parties, and no communication on social media.
IT and documents	Documents, emails, chats, devices, and data may not be deleted, altered, hidden, destroyed, or created retroactively. Passwords will be disclosed only after legal consultation and to the extent necessary.
Interviews	Employees must answer questions truthfully. If they are unsure, if there is a risk of incriminating themselves, or if questions fall outside the scope of the investigation, they must seek legal counsel.
Conclusion	Copies of seized or duplicated documents, inventories of seized items, and minutes are secured. Upon completion, a debriefing is held with the legal department and outside attorneys.

Strictly prohibited during searches:

destroying or altering documents, deleting data, warning competitors, obstructing investigators, making false statements, entering into informal side agreements, and acting independently toward authorities or the media. Following any search or official inquiry,

management alone, in consultation with the Compliance Officer, decides on the further strategy, including internal investigations, document preservation, communication, defense, settlement options, or possible leniency or cooperation measure.

PART D: IMPLEMENTATION, ACCOUNTABILITY, AND SANCTIONS

D1. Responsibility for the Policy

Responsibility for the content of this policy lies with management. The Compliance Officer is responsible for interpretation, consultation, the training program, risk-based controls, and reporting to management. Management ensures that the policy is embedded in the organization, communicated appropriately, and implemented with sufficient resources. Departmental units remain responsible for ensuring compliance with the requirements in their processes.

D2. Communication and Training

This policy must be made available to all affected individuals in an appropriate format. Employees in particularly high-risk roles – especially in sales, purchasing, project management, and other areas – will receive risk-based training. Participation in training sessions must be documented.

D3. Controls, Effectiveness, and Reporting

The Compliance Officer conducts risk-based controls (“compliance checks”) to ensure the implementation of this policy and reports annually in aggregate to

management in accordance with the requirements of IDW PS 980. D4.

D4. Updates

This policy is reviewed in the event of changes and amended as necessary. New provisions are approved by management and communicated appropriately to the individuals concerned.

D5. Sanctions and Remedial Measures

Violations of this policy may result in disciplinary action under labor law, up to and including termination, civil claims, criminal or administrative fine proceedings, as well as claims for recourse. The KONZMANN Group reserves the right to suspend or terminate business relationships with third parties in the event of compliance violations. In addition to sanctions, organizational corrective measures may be necessary, such as process adjustments, additional controls, refresher training, adjustments to value thresholds, changes to contract templates, termination of high-risk third-party relationships, or internal investigations. This policy does not replace the assessment of individual cases. When in doubt: Do not proceed, ask instead.

CONTACT PERSONS

We encourage all employees to report any suspected or actual violations of this policy in confidence to their respective supervisors or the designated reporting channels. An anonymous whistleblowing system and an external reporting channel are available for this purpose. All reports received through these channels will be treated with strict confidentiality, and the identity of whistleblowers will be protected.

Whistleblowing System of the KONZMANN Group:

www.konzmann-gruppe.de/kontakt/#hinweisgebersystem



Scan QR-Code

Link to the anonymous online reporting portal

Law Firm (External Reporting Office):

Dr. Niels Gercke,
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For all questions regarding content or uncertainties about appropriate conduct: The Compliance Officer of the KONZMANN Group is available to assist you.

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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.