

1. The company – KOLLER Maschinen-und Anlagenbau GmbH

The corporate policy of KOLLER Maschinen- und Anlagenbau GmbH is defined by the corporate management and communicated to all corporate levels.

Our objective and duty is to know and fulfil the requirements and expectations of our customers at any time, in order to achieve excellent customer satisfaction. To this end, all corporate processes are geared towards the needs of the external and internal customers and towards the statutory provisions in effect.

In all our actions, the quality of our products and services as well as health and safety measures and environmental protection are equally important business objectives for the economic success of our company. If these objectives represent a conflict in practice, every single one of us has a duty to suspend or change these action options.

All employees are responsible for the quality and efficiency of their performance and for compliance with health and safety measures as well as environmental protection. Employees are obliged to contribute actively to achievement of the objectives derived from these.

We undertake to be mindful of the health of our employees and of the employees involved, and to minimise negative effects on the environment.

The company provides the necessary resources for a safe working environment, in order to ensure high quality in the performance of its employees. In this respect, meaningful internal communication and staff training are key. Based upon the process model, the internal customer-supplier principle is implemented throughout the whole company.

The efficiency of the company is controlled by means of key figures.

Partnership relationships and open communication with our suppliers and service providers are important to us. We assess the performance of suppliers and service providers and we support them in accordance with our standards and the requirements of customers.

We want to ensure the competitiveness and growth of our company through continuous improvements in the implementation of our service agreement and health and safety measures as well as environmental protection. We want to be an attractive employer in our economic region, with innovative products, healthy growth and interesting jobs.

The managers have a duty actively to support the management board with implementation of the directives in respect of quality, occupational safety, environment and compliance.

2. Trust through honest and compliant management of transactions – A personal challenge and the result of joint efforts

These objectives also remain achievable for us only if everyone involved plays a part. The code of conduct therefore formulates binding requirements for all employees.

Employees must respect all the relevant legislation and official regulations in their working environment as well as the internal instructions and directives.

Employees are required to behave honestly and fairly in their working environment and to avoid any conflict between personal interests and the business interests of KOLLER or the interests of our customers.

All employees are explicitly encouraged to speak to the compliance contact or to their superior if they find that someone is not acting in compliance with the rules. This could prevent small problems from becoming big. No employee who gives information in good faith has any need to fear disadvantage – even if the information should prove to be unfounded. Information may also be provided anonymously.

Managers have a role model function. They are responsible for their own conduct and for the conduct of the employees in their area of competence as well as for proper compliance with all procedures laid down there for the avoidance of reputational and legal risks.

3. Respectful interaction with one another – Discrimination prohibition – Development according to performance and potential

Our success is largely based upon respectful interaction with one another. We are willing to learn from mistakes and we value frankness. The key criteria for the development of employees are performance and potential.

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KOLLER does not tolerate any form of discrimination or harassment in the working environment, whether on the grounds of age, disability, origin, gender, political stance or trade union activity, race, religion or sexual orientation.

4. Protection of personal data and confidential information – Information requests from authorities

We adhere strictly to compliance with the regulations for the protection of personal data.

Confidential information and documents about customers, KOLLER or employees must be protected appropriately from access by third parties as well as colleagues who are not involved.

Personal data may be collected, processed or used only if this is necessary for defined, clear and lawful purposes. The use of data must be transparent for the people concerned. Their rights to information and correction and if appropriate to objection, locking and deletion must be protected.

In the case of technical protection against unauthorised access to data and information, an adequate standard must be respected, which is in line with the latest technology.

KOLLER cooperates with all competent public bodies and regulatory authorities. Any communication concerning this may be conducted only through the employees appointed for such.

5. Communication to customers, business partners and the public

All announcements and reports from KOLLER must be complete, honest, accurate, prompt and comprehensible, whether to business partners, customers or the public.

This applies especially for information and promotional material about our products.

Information to business partners, customers or the public about KOLLER, our products, customers or business partners may be provided only by the employees who are authorised to do so.

6. Social networks

Anyone who comments in a public debate or on social networks about subjects that concern KOLLER or our business partners should make it clear that this is done as a private individual and bearing in mind the interests of KOLLER and the business partners.

Please take into account that statements in e-mails or on social networks can be made informally and spontaneously but are then nevertheless kept and visible by the recipient for a long time.

7. No conflicts of interest with customers and business partners

KOLLER strives for sustainable, mutually beneficial business relations with its customers and business partners. Every employee must therefore ensure that the interests of our customers are given fair consideration. Interests of customers or business partners must not be prioritised to the detriment of other customers or business partners.

8. Customer complaints

Customer complaints provide valuable information about possible improvements in our business and – if handled correctly – offer an opportunity to strengthen or recover customer relationships.

KOLLER ensures that all substantial customer complaints are immediately handled fairly and transparently.

9. Personal conflicts of interest

If employees come into conflict between their personal interests and the professional tasks or the interests of KOLLER or our customers, this may harm the reputation of these employees and of KOLLER overall.

Employees should therefore avoid such situations, both in the interest of KOLLER and in their own interest. The following apply specifically:

- No secondary activities, which impede the temporal scope of the duties under the contract of employment or the competitive interests of KOLLER. Secondary activities must be reported to the superior and to the personnel department in advance. There is no need to report voluntary roles of a temporally limited nature.

- No financial involvements in companies that could be affected by professional decisions of the employee or of KOLLER (with the exception of listed corporations).
- The superior and compliance must be notified in advance – if known – of order placements with relatives, life partners or other people who have a close relationship to employees. This also applies to transactions with companies in which relatives have direct or indirect involvement.
- As far as possible, no direct reporting lines between children, parents, spouses or life partners.
- No assumption of responsible positions (e.g. board member, director, management board member, supervisory board, advisory council) in businesses of customers, business partners or competitors without prior consent of the management, after notifying compliance.

In case of doubt, please consult compliance. The perception of third parties is decisive. Even the appearance of a personal conflict of interest is harmful.

10. Gifts, business meals and events

Gifts, business meals and events for information, representation or entertainment purposes can be legitimate means to establish and support business relations. However, they must never serve to obtain unfair business advantages and be done to an extent or in a way that is likely to call into question the professional independence and judgement of the people concerned.

By observing the following rules, employees can protect themselves from misunderstandings:

- No objections to hospitality and meal invitations directly for business purposes, to an appropriate extent.
- No objections to give-away promotional items.
- Essentially no objections to gifts with a market value up to 40 EUR (guide level):
 - Unless they are shortly before contract completions or negotiations,
 - To the home address or in another way that is not transparent.
- Never cash or cash replacement, e.g. such as cheques, gift vouchers.
- Invitations for representation purposes or with a predominant or partial entertainment element only:
 - After specific checking of conventional business practice and appropriateness,
 - If representatives of the host are present,
 - Participation is not repeated frequently and
 - The travel and accommodation costs are not paid by the business partner issuing the invitation.
- If in doubt, seek advice from compliance.

Particular caution must be exercised with officials. The rules of the respective employer concerning gifts and invitations must be respected here.

11. Donations and sponsoring

The management decides on donations and sponsoring. These must not serve indirectly to obtain unfair advantages with business partners.

12. No tolerance of corruption, particular caution with officials

Our success in the market is based upon performance, flexibility and service, and it must not be obtained through unfair donations. Our business partners trust the professional judgement of our employees.

KOLLER therefore does not tolerate any form of bribery or corruption, acceptance or granting of advantages.

Anyone who does not follow the rules for gifts and invitations in figure 10 runs the risk of becoming liable for corruption offences. Even promising or demanding unfair advantages may be punishable offences.

For invitations and donations to officials, their internal regulations for gifts and invitations must be respected in all cases. As acceptance or granting of advantages, donations of advantages to officials may be punishable even

merely because they occur in view of the official position. It is not necessary for the exercise of the office to be unfairly influenced. An official may be any person commissioned to perform public duties, not only public service officers and employees.

KOLLER complies with and acts in accordance with the requirements of the Bribery Act 2010. Moreover, KOLLER ensures that its agents also accept the Bribery Act 2010.

Through targeted training of sales staff with respect to delivery conditions and possible risks of corruption, they will be sensitised to the compliance management system.

13. Prevention of money laundering and the financing of terrorism

KOLLER has taken risk-appropriate precautions to prevent money laundering and the financing of international terrorism, in accordance with the statutory provisions and requirements of the regulatory authorities.

14. Protection of competition

KOLLER is not involved with illegal anticompetitive agreements and conduct, especially agreements concerning prices, conditions and market sharing with competitors. Before employees deviate from standard contracts or procedures provided in cooperation agreements, they clarify with our lawyer that this is associated with no inadmissible effects under competition law.

In the case of contacts with competitors and business partners, employees from KOLLER without prior clarification with compliance do not discuss internal affairs, e.g. such as prices and sale or financing conditions, costs, market overviews, organisational procedures or other confidential information, from which competitors or business partners could gain competitive advantages.

15. Protection of corporate assets and protection of natural resources

Technical trade secrets and commercial business secrets are important corporate resources. Every employee therefore has a duty to protect them. The assets and operating equipment, the business documents and working materials of KOLLER are to be neither misused for personal purposes nor surrendered to third parties if this could be detrimental to the interests of KOLLER.

In their work, employees should endeavour to protect natural resources and to ensure that the business activities of KOLLER cause as little damage as possible to the environment, by saving materials and planning in an energy-efficient way as well as reducing and recycling waste. In addition to economic factors, every employee should also consider the ecological and social criteria in the selection of suppliers, promotional materials or other external services.

16. Occupational safety

Processes, production sites and operating equipment must meet the applicable statutory and internal requirements for occupational safety as well as health, fire and environmental protection.

17. Consequences in the case of infringements

Infringements of these rules may result in considerable reputational damage and legal disadvantage for the employees concerned, their colleagues and KOLLER, culminating in fines, criminal proceedings or restrictions of official permits. Furthermore, infringements could lead to action by KOLLER under employment law.