



Kieback&Peter



Code of Conduct

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* All references to individuals in this document apply equally to all genders (m/f/d), regardless of the form used. For the sake of readability and clarity, we have chosen not to use gender-specific terms in parallel throughout the text. This decision is made purely for ease of comprehension and is in no way intended to be discriminatory.

Introduction

Founded with a mission to provide solutions, Kieback&Peter has been creating sustainable building solutions since 1927. We recognize that the challenges of our time are closely tied to the buildings where we live and work. Addressing these challenges demands a commitment to reliable partnerships and sustainability – values to which we are deeply dedicated.

We firmly believe that sustainable buildings can only emerge from a sustainable corporate culture. Such a culture must be grounded in a strong sense of responsibility and adherence to legal standards. At Kieback&Peter, we are committed to practicing this ethos every day. Moreover, we expect the same commitment to sustainability from our business partners and customers. This mutual dedication is essential to maintaining Kieback&Peter's reputation as a reliable and fair partner. Through this Code of Conduct, we aim to prevent misconduct while fostering integrity and compliance.

1 Compliance at Kieback&Peter

Compliance refers to adherence to rules and regulations, with the goal of ensuring that **legal and other obligations are consistently met** through proactive corporate organization and preventive measures. The purpose of compliance is to mitigate the risks of sanctions, financial losses, and reputational damage that may result from violations. It serves as a safeguard for the company, its employees, and its managers against the negative consequences of non-compliance.

We have appointed a [Compliance Officer](#) whose responsibility is to implement and continuously enhance our compliance management system. In this role, he provides guidance on compliance matters and ensures that appropriate training programs are in place. Additionally, the Compliance Officer serves as a point of contact, alongside company management and line managers, for reporting any breaches. It is the duty of all managers and employees at Kieback&Peter to actively support the Compliance Officer in fulfilling his responsibilities.

Compliance is a responsibility shared by everyone at Kieback&Peter and is inherently tied to every official or business action or decision. It is essential that each action or decision is consistently evaluated to ensure it aligns with compliance requirements.

At Kieback&Peter, managers serve as key role models – compliance is a core management responsibility:

Managers are accountable for implementing and ensuring adherence to this Code of Conduct, as well as to statutory and internal company regulations and other compliance guidelines within their designated areas. This responsibility includes promptly addressing any actual or suspected violations and, if necessary, consulting with company management or the Compliance Officer.

2 Conduct with customers, competitors and business partners

The reputation of Kieback&Peter is shaped by the conduct of each individual when interacting with customers, competitors, and business partners. We are committed to the principle of **reliable partnership** and expect all managers and employees to engage with customers, competitors, and business partners in a fair, respectful, and professional manner.

Antitrust laws and competition regulations are designed to safeguard **fair and open competition**, thereby preventing market distortions. To this end, antitrust laws prohibit agreements and coordinated actions between competitors that aim to hinder or restrict free and fair competition. This includes the abuse of a dominant market position. Violations of these laws can lead to substantial fines and penalties, as well as inflict lasting damage on Kieback&Peter's reputation.

We engage in competition solely through lawful and fair means, adhering strictly to antitrust laws and competition regulations. It is the responsibility of every Kieback&Peter employee to ensure full

compliance with these rules. Any form of price fixing or agreements with competitors that could inhibit or restrict free and fair competition is strictly forbidden. In our interactions with competitors, we do not share any information that could reveal insights into our current or future business strategies.

This is especially true for internal company information, such as pricing, costs, business plans, organizational structures, processes, or any other confidential data. If there is any uncertainty regarding competition or antitrust law issues, it is imperative to consult the Compliance Officer.

3 Prohibition of corruption and guidelines for invitations, hospitality and gifts

Our market success is founded on performance, adaptability, and service excellence, and it must **never** rely on improper incentives. We maintain a **zero-tolerance policy toward any form of corrupt practices** and are firmly committed to **combating all forms of corruption**, including **bribery, fraud, and extortion**.

Benefits such as invitations, hospitality, and gifts are common in business practice and are generally acceptable, as long as they adhere to specific rules and legal constraints. However, these benefits carry the risk of serious legal violations and can significantly tarnish Kieback&Peter's reputation. What may initially seem like a harmless gesture can quickly escalate into a situation with potential for corruption. Therefore, any form of benefit must be both appropriate and fully transparent.

Special care must be taken when dealing with public officials, as offering or granting benefits, even without the intent to influence their duties, may still be punishable by law.

4 Working conditions, safety and health

At Kieback&Peter, we are fully committed to ensuring occupational health and safety, maintaining secure and healthy working conditions, and upholding product safety. Every accident represents a potential human tragedy for those affected and their families. Our efforts include providing appropriate personal protective equipment, ensuring workplace ergonomics, promoting safety in the use of machinery, preparing for emergencies, managing incidents and accidents, and implementing robust fire protection measures.

We recognize that employee absenteeism disrupts operations, compromises the quality of our work, impacts customer satisfaction, and ultimately jeopardizes the company's success.

To address these concerns, we have appointed a [Company Physician](#) and an [Occupational Safety Specialist](#). These experts provide guidance on all matters related to the health and safety of our employees.

5 Environmental protection

As a company committed to sustainability, we recognize that every employee plays a vital role in **protecting people, the environment**, animal welfare, and biodiversity. We also advocate for responsible land use and the prevention of deforestation in the course of our work and responsibilities. Our commitment to environmental protection is reflected in our strict adherence to all relevant laws, regulations, and internal guidelines, particularly those related to soil and water quality, efficient water usage, and air quality. We prioritize the responsible management of natural resources, waste reduction, recycling, and chemical management. Our overarching goal is to achieve climate neutrality through efficient energy use, the continuous reduction of greenhouse gas emissions, decarbonization, and the promotion of renewable energy sources.

6 Export control and anti-money laundering

As a globally operating company, Kieback&Peter is committed to adhering to all relevant export control regulations and any applicable economic sanctions in the course of our cross-border activities. Before importing or exporting products, employees are required to verify whether these activities are subject to export controls. Additionally, we strictly comply with all applicable anti-money laundering laws.

7 Avoidance of conflicts of interest

We all have a responsibility to ensure that our personal or financial interests do not conflict with those of the company. Any unavoidable personal conflicts of interest must be disclosed to our superiors immediately. In case of uncertainty, the Compliance Officer should be consulted. The following rules must be particularly observed:

- Contracts and orders on behalf of the company are to be concluded solely based on competitive considerations and in the best interests of Kieback&Peter.
- In transactions where employees, their family members, or related parties have an economic interest, employees may only represent the company with the express prior approval of their superiors.
- Prior approval from the HR department is required before taking on any secondary employment. Employees must avoid engaging in any side activities or personal business interests that could potentially conflict with the company's interests.

8 Fairness in the company, anti-discrimination

We foster a corporate culture defined by fairness, collaborative teamwork, and a strong sense of team spirit. Tolerance and mutual trust in our everyday interactions are core to our values and beliefs.

Furthermore, we are dedicated to fostering responsible and ethical behavior. The personality and dignity of each individual must be upheld. Mutual respect arises from genuine conviction and a commitment to take action. This approach includes addressing workplace issues openly and collaboratively seeking solutions. Only through these efforts can we cultivate an environment defined by openness, tolerance, and fairness.

We expect everyone to uphold the dignity, privacy, and personal rights of every individual. Therefore, we do not tolerate any form of unfair treatment, discrimination, intimidation, or harassment in the workplace, whether based on age, gender, disability, ethnicity, religion, political beliefs, union involvement, or sexual orientation.

9 Fair wages and benefits

The wages and benefits provided must meet or exceed the legally mandated minimum. In the absence of statutory or collectively agreed regulations, they should align with industry-specific and local standards, ensuring that employees and their families maintain an adequate standard of living.

10 Human rights, no child labor, labor rights, ethical recruitment, and freedom of association

Respect for internationally recognized human rights is fundamental to our business activities.

We firmly reject the use of **forced or compulsory labor**, as well as any form of **modern slavery** or human trafficking. We do not engage in practices such as debt bondage or involuntary prison labor. All employment relationships are voluntary, and employees have the right to terminate their employment at their own discretion, with reasonable notice.

Upon employment, employees are provided with a **contract in a language they understand**, documented in an appropriate format (e.g., written or digital), which complies with applicable law and clearly outlines their rights and obligations in a transparent and easily comprehensible manner.

In addition, suppliers and business partners must not mislead potential employees about the nature of the work, charge them recruitment fees or unreasonable transportation costs, confiscate, destroy, conceal, or deny access to passports or other identification documents, restrict their freedom of movement, or force employees to use provided accommodations without just cause.

We uphold the right of minorities, vulnerable individuals, and local or indigenous communities to **decent living conditions**.

We ensure that the engagement or **deployment of security forces** does not result in human rights violations. We will not directly or indirectly support public or private security forces that unlawfully control extraction sites, transportation routes, or upstream actors in the supply chain.

We strictly adhere to the prohibition of **unlawful eviction** and the illegal seizure of land, forests, and water resources in all processes of acquisition, construction, or any other use of these areas.

Child labor is strictly prohibited. We adhere to all relevant national and international standards, as well as established regulations regarding the legal minimum age for employment. Additionally, we ensure that young workers (under the age of 17) do not engage in overtime or night shifts and are safeguarded from working conditions that could harm their health, safety, morals, or development.

We ensure that **working hours** comply with the applicable national legal requirements or the minimum standards of the relevant economic sectors. In the absence of such legal requirements or minimum standards, the ILO's international standard of a maximum of 48 hours per week with a mandatory break of at least 24 hours every seven days shall apply. Additionally, in line with ILO guidelines, a maximum of 12 hours of overtime per week may be temporarily allowed in exceptional circumstances, such as urgent repair work.

The fundamental right to form and join **trade unions and employee representative bodies** is fully recognized. In situations where local laws impose restrictions on this right, we are committed to promoting alternative, legally compliant avenues for employee representation. This ensures the protection of freedom of association and the ability to engage in collective bargaining.

11 Data protection

Protecting personal data is of utmost importance to us. Consequently, any collection, storage, transmission, disclosure, or other processing and use of personal data must be conducted in strict adherence to the applicable data protection regulations.

We all share the responsibility to actively ensure that personal data is securely protected against unauthorized access. This obligation extends to personal data stored on mobile phones, laptops, and other portable devices.

12 Protection of know-how, intellectual property, patents, and trade secrets - no plagiarism

Know-how, intellectual property, patents, and trade secrets are critical to the economic success of Kieback&Peter. Any careless or unauthorized disclosure of such confidential information can severely harm the company. Therefore, we must diligently safeguard all know-how, intellectual property, patents, and trade secrets, treating them with the utmost confidentiality. We are also committed to respecting and upholding third-party intellectual property, including know-how, patents, and trade secrets. To further protect against counterfeit parts and plagiarism, we implement rigorous procedures and testing protocols.

13 Proper business information, disclosure, and accurate records

We are committed to publishing business data and reporting on our activities with honesty and in full compliance with applicable laws.

Additionally, we pledge to maintain accurate and precise records at all times.

14 Consequences of violations

Violations of the rules and requirements outlined in this Code of Conduct can expose individual employees and our company to significant reputational risks and legal consequences. In severe cases, this may result in penalties, including fines, imprisonment, and exclusion from contracts.

Furthermore, breaches that violate employment contract obligations may lead to disciplinary action, up to and including termination of employment.

15 Supporting employees through compliance and reporting violations - Complaints mechanism

Our Compliance Officer is available to address any questions related to the Code of Conduct or other compliance matters.

All employees are strongly encouraged to report any signs of breaches of legal or internal company regulations, or other compliance rules, to their line manager or the Compliance Officer. This proactive approach can help prevent minor issues from escalating into major problems.

Additionally, employees have the option to submit complaints or other concerns via email to:

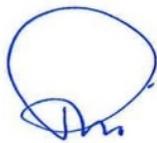
- compliance@kieback-peter.de.

An internal reporting platform is also available at

- <https://notify.kieback-peter.com>

where confidential reports can be submitted.

All concerns and tips will be reviewed by the Compliance Officer and management. We guarantee that all information will be treated confidentially, and that whistleblowers will be protected from any form of retaliation.



Christoph Ritzkat
Management Board



Jan Wiechmann
Management Board