



Compliance - Guideline (Status 14.01.2022)

Code of Conduct for Kuhn Group

Content

1. Foreword.....	2
2. General principles	2
3. Social responsibility and environmental protection	3
4. Communication	4
5. Corruption	4
6. Confidentiality	6
7. Competition rules	7
8. Data protection.....	7
9. Conflict of interest	8



1. Foreword

Since the company was founded in 1973, the KUH N Group has earned a reputation as a reliable and fair partner. These values, which are also anchored in the company philosophy, make the KUH N Group a respected international family business in the construction machinery trade, loading technology and mechanical engineering sectors. To ensure this, the Compliance Guideline is intended to be our ethical and legal guide. It contains basic rules for our fair, open and integrity behaviour within the KUH N Group as well as towards our business partners, suppliers and competitors. In accordance with the corporate philosophy, ethical standards and a loyal corporate and management structure are intended to strengthen the competitiveness and market position of the KUH N Group in the long term.

2. General principles

2.1. Scope

Every employee and business partner of the KUH N Group influences the reputation of the company through their actions - both positively and negatively. The KUH N Group includes all Group and associated companies in which KUH N Holding GmbH directly or indirectly holds at least 50 % of the share rights or otherwise controls the business activities. All employees are expected to follow the rules of the Compliance Policy. It may be the case that applicable national law as well as specific company regulations set stricter standards than those contained in these guidelines. In such a case, the stricter standards shall apply. Care is taken to ensure that business partners of the KUH N Group also comply with the Compliance Policy. The policy can be found on the Internet at www.kuhn-gruppe.com.

2.2. Responsibility of all employees of the KUH N Group

Employees are obliged to inform their supervisor of any legal violations they perceive. Every employee is obliged to,

- comply with the laws, regulations and internal instructions applicable in his area of responsibility,
- to be fair, respectful and trustworthy in all activities and business relationships,
- respect and promote the reputation of the KUH N Group,
- Avoid conflicts of interest between business and private matters,
- not to gain any unlawful advantage for themselves or others.

Every manager has a further obligation,

- To judge employees only on their performance,
- ensure compliance with this policy within its functional area.

2.3. Possible consequences

Violations of applicable law and ethical principles can have far-reaching consequences for the KUH N Group and its employees. Among other things, there is the threat of fines, imprisonment, claims for damages, exclusion from orders, termination of business relationships and damage to the company's image.



2.4. Gender-neutral wording

For reasons of easy readability, gender-specific differentiation (e.g. employees m/f/d) is omitted. Corresponding terms apply in principle to all genders for the purpose of equal treatment.

3. Social responsibility and environmental protection

We attach great importance to the equal and fair treatment of employees, customers and network partners. The KUH N Group offers equal employment opportunities to all employees. Performance and qualification form the decision-making foundation for us. The KUH N Group does not tolerate working conditions that contradict international laws and regulations. The same applies to business partners.

3.1. Alcohol and drug abuse

Employees are generally prohibited from using drugs or intoxicants.

Sexual harassment

Sexual harassment can occur in a wide variety of forms - e.g. in the form of jokes, suggestive gestures and expressions or even obvious advances. The KUH N Group prohibits this in any form.

3.2. Discrimination

For the KUH N Group, human rights are the most fundamental values that are respected and observed by all. For KUH N, every person is unique and valuable. Everyone is respected for their individual abilities. No discrimination based on age, gender, religion, national or ethnic origin, marital status, disability, culture, political opinion, sexual orientation or social affiliation is tolerated.

3.3. Environment, health and safety

The sustainable and resource-conserving handling of our environment, as well as the efficient use of energy, is an essential part of our corporate strategy. Every employee is obliged to comply with these guidelines for his or her own protection and that of the environment.

The safety and health of its employees, customers and business partners is very important to Kuhn Group. Care is therefore taken to maintain a safe and healthy working environment. Occupational health and safety regulations must therefore be observed at all times. In particular, great importance is attached to minimising sources of danger and preventing accidents. In order to ensure a safe and healthy working environment, every employee is obliged to pay attention to a safe and healthy working environment and to observe the safety and health regulations. Employees undertake, in the event that they become aware of an unsafe working condition or source of danger, to report it immediately to the responsible supervisor and to take any measures necessary to minimise the danger without endangering themselves.



4. Communication

The positioning of the brand and the image of KUH N are strengthened and formed through consistent and professional communication with third parties and the media. Employees act transparently, honestly, openly and fairly in their dealings with third parties and reflect the values of the KUH N Group.

4.1. Communication within the KUH N Group

Fair and friendly interaction among employees is an essential part of the KUH N culture. Employees direct their criticism to the colleague directly affected by the criticism and prevent the spread of false reports and misstatements. Employees are expected to proactively contribute useful and important information to the company.

4.2. Communication with third parties and authorities

Employees undertake to maintain polite and cooperative relations with third parties (customers, suppliers, business partners, competitors, authorities) at all times. False reports or false allegations are to be prevented. Personal data may only be disclosed to third parties/authorities if the person concerned has given his/her consent or if there is a legitimate interest in accordance with the DSGVO. Company information may only be disclosed if the third party/authority is entitled to receive this information. In case of doubt, the responsible supervisor must be consulted prior to the release of personal data / third-party information.

5. Corruption

The many forms of corruption cause major distortions of competition and other serious damage worldwide. In order to avoid these scenarios, the KUH N Group is committed to carefully applying the legal provisions in this regard and thus fighting corruption in business transactions. Employees or third parties acting on their behalf will comply with the following provisions:

5.1. Bribery

Bribery is the offering, promising or giving of financial or other advantages to public officials or employees or agents of a company in order to do business. The term bribery also includes facilitation payments. These are payments made to public officials to speed up legal and customary activities. Employees are prohibited from any form of bribery, regardless of value, as well as facilitation payments.

5.2. Gifts, hospitality, business initiation

When dealing with gifts and gratuities, the principle of appropriateness applies above all. Gifts and gratuities are only accepted if they cannot be seen as influencing or obliging. In any case, the offering or acceptance of gifts or other benefits is prohibited if business transactions are (intended to be) influenced in an improper, unethical manner or even if the impression of improper influence could arise. As part of the effort to maintain good relations with business partners, employees may accept



or offer occasional minor gifts or hospitality. However, gratuities in the form of cash or its equivalent may not be accepted or offered under any circumstances, even if the amounts involved are minor.

5.3. Political contributions

Personal political activities of individual employees must not take place within the company and must not have any other negative influence whatsoever on the KUH N Group.

5.4. Money laundering and terrorist financing

Every employee must comply with the laws against money laundering and the financing of terrorism and immediately report any suspicions of money laundering to his or her superior. Business transactions are only entered into with reputable business partners whose funds originate from legal sources. Should doubts arise as to the seriousness of a business partner, a careful review (due diligence) of the business partner is carried out.

5.5. Reporting offences / combating white-collar crime

If employees of Kuhn Group notice or suspect unlawful violations and/or infringements of legal provisions of EU law (in particular public procurement, money laundering and terrorist financing, product safety and conformity, traffic safety, environmental protection, radiation protection and nuclear safety, food and feed safety, animal health and welfare, public health, consumer protection, protection of privacy and personal data as well as security of network and information systems, violations of financial interests of the state or the European Union, violations of internal regulations, etc.), they may confidentially submit a report via the internal reporting channel of KUH N Group.), employees have the possibility to submit a confidential report via the internal reporting channel of the KUH N Group. The KUH N Group will comply with the provisions of the EU Directive 2019/1937 on the protection of persons reporting infringements of EU law and the related national provisions.

Employees can use the KUH N Group's whistleblowing system to report such information confidentially and easily via the homepage or intranet. The information is processed by a neutral third party. The identity of the whistleblower will be treated confidentially and all data protection regulations will be complied with when processing the report (exception: in the context of official investigations / legal proceedings, the identity may be disclosed - if provided for by law). The personal data of the whistleblower will be stored and processed for the purpose of processing the whistleblowing including taking follow-up measures (Art 6 para 1 lit c, e and f DSGVO) and the personal data will be deleted / anonymised after 3 years once the processing of the respective case has been fully completed. Further information on data protection can be found under point 8 of this provision.

The follow-up measures are taken by the office set up for this purpose, while maintaining impartiality. In principle, the whistleblower will be sent an acknowledgement of receipt within 7 days after reporting via the whistleblower system; a feedback will be sent to the whistleblower within three months after transmission of the acknowledgement of receipt.

It is expressly stated that even if the whistleblower system is not used anonymously, the whistleblower does not have to expect any penalties / professional reprisals. However, it is pointed out that in the



event of a report being made on the basis of knowingly false information, Kuhn Group may be entitled to claim damages.

6. Confidentiality

6.1. Company information

Employees shall treat all company information (regardless of whether it is marked as "confidential") with confidentiality and care. All Kuhn Group data, in particular financial data, technical data, correspondence, contracts, agreements, plans, strategy papers, know-how, etc., irrespective of the form or type of medium in which they are used or stored, are regarded as company information. If company information is expressly marked as "confidential", it shall be treated with special care, in particular it shall not be kept freely accessible at the workplace. Particular care must be taken when exchanging information via e-mail or electronic networks. Furthermore, every employee is required to check within and outside the company whether the respective recipient is authorised to receive the information. Furthermore, in the case of particularly important company information, a confidentiality obligation may have to be agreed upon. It is stipulated that third-party information may only be used by third parties if it has been lawfully obtained and/or is known from generally accessible sources. The corporate information and data of customers, business partners and competitors must be respected, as must the corporate information of Kuhn Group.

6.2. Protection of intellectual property

Intellectual property includes inventions, scientific or technical research, product development, development of new technologies, self-created computer software, etc. All employees take special care to protect the KUH N Group's intellectual property by not disseminating information about it or passing it on to competitors.

6.3. E-mail, Intranet and Internet

The most essential principles for achieving the best possible exclusion of risk when using the IT systems must be observed by all employees:

- The company's own IT systems must always be used for business purposes. Use for private e-mail correspondence should be avoided.
- Only equipment provided by the KUH N Group may be used within the company.
- Content that is unlawful, defamatory, discriminatory or pornographic may not be downloaded, sent or copied.
- All company information is to be stored on our servers.
- Attention must be paid to the security of data, especially when dealing with mobile data carriers. Passwords must not be written down. Negligent behaviour in this regard can also lead to claims for damages and disciplinary measures.

In order to prevent damage to the KUH N Group, all e-mail and Internet activities may be recorded in compliance with legal requirements and examined for unacceptable content by automatically operating computer programs.



7. Competition rules

In order to maintain a factual and transparent business relationship, a professional business relationship is strived for with all parties involved in the business process. Violations of international and national competition regulations will result in serious legal consequences for both the KUH N Group and the employees involved.

7.1. Unfair competition

The KUH N Group complies with the relevant legal provisions. It does not make misleading statements about business circumstances, nor does it engage in business practices that significantly impair the market participant's freedom of decision and conduct.

7.2. Behaviour towards customers and suppliers

Honest and sincere contact with customers is an essential responsibility of the KUH N Group. Dealings with customers are transparent and fair. Business with customers is always based on correct and truthful statements regarding the quality, availability and characteristics of products or services. KUH N is a fair partner towards customers and suppliers. Procurement and the resulting decisions can be clearly understood according to the criteria of price, quality and service. Mutual expectations are communicated to the supplier at the beginning of the procurement process.

7.3. Behaviour towards competitors

Competitors are treated fairly and respectfully; derogatory remarks about competitors are refrained from. The KUH N Group will not enter into any anti-competitive agreements that may harm customers or suppliers. The procurement and disclosure of competitor information must be done in compliance with applicable international and national laws.

8. Data protection

Data protection and the protection of the personal data of its employees, customers, suppliers and business partners are important to the KUH N Group. Therefore, the applicable data protection regulations (in particular DSGVO, DSG 2018) are complied with when storing and processing personal data (in particular names, birth and contact data, e-mail addresses, telephone numbers, photos, etc.).

The KUH N Group undertakes to use the personal data received from employees (esp. name, date of birth, nationality, contact and address data, social security number, salary account data) exclusively for contractual fulfilment. Name, date of birth, nationality, contact and address data, national insurance number, salary account data) exclusively in the presence of a corresponding consent (Art 6 para 1 lit a DSGVO), for the contractual fulfilment of the respective employment relationship as well as for the fulfilment of legal obligations (Art 6 para 1 lit b, c and e DSGVO), for the fulfilment of obligations under labour and social law (Art 9 para 1 lit b DSGVO) or in the presence of a legitimate interest (Art 6 para 1 lit b and c DSGVO): Duration of the current employment relationship, but in any case for the duration of the statutory retention obligations). It is possible to revoke consent to data



processing at any time. Employees may assert their data subject rights (information, correction, deletion, restriction, data portability) and rights of objection at any time by e-mail to e-mail address office@kuhn.at (processing time of requests: One month; in the case of a large number of applications / complexity, a further 2 months). The respective employer is the data controller within the meaning of the GDPR. If a request is not processed properly, a complaint can be submitted to the Austrian Data Protection Authority (by post to Wickenburggasse 8, 1080 Vienna or by e-mail to dsb@dsb.gv.at).

Kuhn Group employees undertake to inform themselves comprehensively about the applicable data protection regulations and to comply with them in full; in the event of any ambiguity, employees are obliged to consult their department. In particular, employees are obliged not to store, process or pass on any personal data to third parties without the corresponding consent or the existence of a legitimate interest. In the event that requests for data protection are received, employees undertake to forward the request immediately to the relevant internal department. Particular care must be taken to ensure that no unauthorised third parties gain access to personal data and appropriate measures must be taken to protect personal data (passwords, encryption, locking up documents).

Should employees become aware of violations of data protection regulations in the course of their work, they are obliged to report these circumstances immediately to their superiors.

9. Conflict of interest

Each employee must strictly separate private interests from the interests of the KUH N Group. In particular, the following must be observed

- Orders to close persons (spouses, relatives or other persons living in the same household, friends and private business partners)
- Contracts with companies in which related persons work in decision-making positions
- Contracts with companies in which related parties have an interest (except listed companies)
- Secondary activities for competitor companies or for business partners.

All employees are obliged to disclose existing or potential conflicts of interest.