

## CODE OF CONDUCT (as of 04/2024)

Our core values

<b>PEOPLE</b>	We are respectful of people and their views.
<b>PROFESSIONALISM</b>	We are proud of our tradition but are always willing to tread new paths. We seek to achieve sustainable outcomes.
<b>SUSTAINABLE</b>	We define sustainable management in terms of economic, ecological and social responsibility and balance as a value-based goal and a measure for our actions.
<b>PARTNERSHIP</b>	We strive to exceed our clients' expectations and adhere to agreements. We deliver excellent service at all times and at all locations.

- In our operations, we act in accordance with the law and with our company's own guidelines and standards.

any form of discrimination on the grounds of gender, age, ethnic origin, nationality, social background, political conviction or sexual orientation.
- Business decisions are made solely in the interests of Klüh or its respective division. Neither personal, family or financial interests nor non-material or monetary considerations may play a role in decision-making at any level of the company.

In the event of an actual or potential conflict between employees' business and private interests, they must inform their supervisor and work together to find a solution, if necessary involving the next management level.
- We are open to new ideas and work efficiently to develop creative solutions. The smooth integration of our services into a client's processes is a decisive aspect of quality at Klüh.
- Saving time and efficiency in the interests of the customer as well as sustainable management with ecological and social responsibility for our actions are key measures of our services. We make responsible use of the materials entrusted to us.
- Respect for our business partners and employees is a key element of Klüh's culture. We will not tolerate
- One of Klüh's fundamental beliefs is that free and fair competition within the company and on the markets in which it operates results in the best possible allocation of human, financial and economic resources. We therefore expressly support the principles of fair competition.
- We respect and protect the privacy of every individual. Business secrets and confidential information may not be communicated unless this is required by law. Personal data may not be acquired by unlawful means.

Employees may not unlawfully obtain access to Klüh's confidential company information or business secrets or pass these to third parties (including family members).

Likewise, employees may not use this information in an unlawful way. The same applies to the confidential company information or business secrets of third parties. Upon termination of their employment relationship, employees must return all confidential documents, information and data carriers to the company.

It is impossible for this Code of Conduct to anticipate all possible legal or ethical issues or provide answers thereto.

## Notes to the Code of Conduct:

Klüh communicates the Code of Conduct and its implementation to its employees, business partners and other stakeholders by way of information on its website, in tender documents and in other publications. Klüh is willing to discuss the contents of the Code of Conduct. All of the company's guidelines are aligned with recognised national and international reporting standards and frameworks. Reporting complies with the requirements of the German Commercial Code (Handelsgesetzbuch – HGB). It is planned in future to also take account of the German Sustainability Code (in compliance with GRI and SASB).

Klüh unconditionally respects and implements universal human rights in line with the Basic Law of the Federal Republic of Germany and ILO principles. We consider all legal requirements in respect of our activities to be minimum standards. At the same time, working conscientiously and simplifying our organisation are not a contradiction in terms. In 2021, we are considering signing up to the UN Global Compact.

Klüh opposes the use of child and/or forced labour, also in those countries where legislation allows otherwise.

Klüh employs people from 122 countries, people with different skin colours, ethnic origins, cultures and religions. Integration is therefore a living part of the company's culture. We will not tolerate discrimination against our employees. As a modern service provider, Klüh attaches great importance to equality. The differing cultural, gender and age profiles of the workforce coupled with employees' diverse experiences enable the company to successfully deliver services to many sectors worldwide.

We ensure that everyone is treated equally and is afforded the same opportunities. As a matter of principle, staff assignment and personnel

development are based on qualification and skills. Ethnic origin, skin colour, age, disability, gender, religion, nationality, sexual orientation, social background and political conviction may not be used as grounds for disadvantage or discrimination. Klüh is a signatory to Germany's corporate Diversity Charter and supports this government initiative.

In addition to the leave allowances derived from statutory regulations and collective agreements, employees are also able to take special leave for occasions such as weddings and funerals. As a Düsseldorf-based company, the city's traditions like the annual *Karneval* are important to us. Management decides each year which options will be available to employees wishing to participate.

Pay and working hours comply with the applicable legislation. We recognise and implement any specific regional standards or collective agreements. Overtime and other allowances are also paid in accordance with the applicable collective agreements. We provide our employees with regular, detailed and transparent information about the composition of their remuneration. It goes without saying that pay reductions are not permissible as a disciplinary measure.

We promote and ensure equal pay for equal work for all employees, irrespective of gender, ethnic origin, skin colour, age, religion, nationality, sexual orientation, social background or political conviction.

Klüh applies the principle of promotion over recruitment. In mandatory annual employee meetings that provide the forum for mutual feedback, employees and their supervisors decide on training measures and discuss development opportunities.

A typical career plan in the Cleaning division could see an employee advance from cleaning specialist to supervisor and certified property manager or from trainee to administrative specialist and/or student on a dual study programme. There are comparable models in all other divisions which are supported by the Klüh Academy and the Klüh Security School.

Should an employee leave Klüh, this shall always take place in a spirit of fairness.

Klüh has therefore decided that, from 2021, it will produce an annual social report that consolidates existing reports.

Klüh's work environment and processes must be designed to ensure there is no risk to employees or their health (occupational health and safety). Hazardous activities must be eliminated or, if this is not possible, performed as safely as possible. Employees must comply with the standards based on accident prevention regulations and other statutory provisions. They receive regular information about the applicable occupational health and safety guidelines and measures (management review; health, safety and environmental planning; occupational safety reports).

The company protects its employees from corporal punishment, physical, sexual, psychological or verbal harassment, intimidation and abuse. The corresponding processes were revised in 2018 and 2019 and reporting was optimised (for example, equality report, reintegration report, data protection report, status report, occupational safety report).

We will not tolerate bribery and/or corruption aimed at creating dependency or influencing employees. Fairness and honesty are fundamental aspects of Klüh's corporate culture. A new Compliance unit has been created which is also responsible for the whistleblower process.

We recognise the right of employees to participate actively in employee representative bodies and support this as required by law. The joint activities aimed at benefiting employees and the company take place in a spirit of trust.

Our ambition to give back to society is satisfied by our lasting social commitment to the region through 'Wir für Düsseldorf', a private initiative established by Josef Klüh, who is a native of the city. The goal of the initiative is to support community-based organisations in Düsseldorf that are dedicated to helping people.

Stakeholder analysis is an established process performed on an annual basis by the Klüh Management Board (opportunity and risk matrix, DIN EN ISO 9001).

Our environmental protection activities are driven by our own initiative and on our own responsibility. None of our operations should result in risks to the environment so we have designed our service processes to minimise their environmental impact. New products and processes are assessed before deployment to ensure they do not harm the environment or cause safety risks.

We make responsible and sparing use of raw materials and energy sources as our contribution to nature conservation. We, our suppliers and other business partners ensure the observance of appropriate environmental standards and the environmental compatibility of the products and processes used.

It goes without saying that we return residual products to the material cycle and carefully separate, recover and dispose of all waste.

We are constantly working to grow our knowledge of the sparing and environmentally friendly use of resources and the environmental impacts of our processes (environmental and energy policy, environmental objectives, DIN EN ISO 14001 and 50001). The Klüh Group has the goal of achieving climate neutrality in 2040.

The fundamental values described in our Code of Conduct are also binding on our suppliers. We particularly value professionalism, honesty, loyalty and reliability. We also integrate our suppliers in our efforts to improve occupational health and safety which is why, when selecting suppliers, we ensure they are certified to DIN EN ISO 9001 and 14001. The same strict provisions for essential training (for example, on occupational health and safety) apply to both Klüh's own employees and sub-contractors' employees. In 2020, Klüh's Procurement Policy was revised to reflect all new requirements (anti-corruption and supply chains).

**For the Management Board**  
**Christian Frank**

The Security division applies especially strict requirements for its suppliers in the form of DIN 77200 certification. The qualifications of our subcontractors' managers and their employees' training certificates are reviewed and documented in a separate process. Compliance with this Code of Conduct is reviewed regularly.

The Compliance Officer, Quality Management, Auditing and Controlling work hand in hand in the context of the internal control system (ICS). Any deficits are investigated and remedied as quickly as possible.

Closing remarks: All indicators are aligned with recognised national or international reporting standards or frameworks or will be in the future. The notes to the Code of Conduct in subordinate documents will be regularly reviewed and revised as necessary to reflect changing requirements.