

Policy_Code of Conduct

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1. Introduction

In an era of increasing interdependence, including on an international level, the business world is undergoing a process of change. The number of issues that need to be addressed is constantly increasing and becoming more and more demanding both technically and economically. To stay competitive and to secure the long-term future of the company, a great deal of attention must be paid to compliance with existing national and international laws and the standards of modern corporate management at all times.

This is why the company is committed to its own corporate guidelines based on fairness and sustainability. The company takes great care to ensure that the corporate guidelines, which have been established and approved in the course of many years of company practice, will be respected using every means available to the company. The transparent company structures, which have an equal focus on the wellbeing and ongoing continued development of the company and its employees, and effective risk management are the central components of the internal guidelines (Code of Conduct).

The standards apply to all employees, including to those in management positions.

2. Types of relationship

2.1 Clients

Compulsory behaviour towards potential clients (legal and natural persons)

The acquisition of new orders is of great importance in terms of the continued existence of the company. To ensure a sustainable business policy, which ultimately has a positive and stimulating effect on the economic situation of the company, compliance with the code of conduct and the rules of fair and transparent competition in all phases of the business relationship (business initiation and processing, follow-up support) is a basic requirement.

In addition to their employment contract and also any company agreement and practical arrangement, every member of staff must comply with the code of conduct and especially the following points:

- Politeness, respect and professional courtesy when dealing with potential clients;
- Transparency when explaining the specific work order;
- Compliance with all legal and other agreed regulations (e.g. Civil Engineering Act, building regulations, ÖNORMEN, etc.);
- Assisting the company's management or their own superior(s), if any request is unclear or incomprehensible or even seems "odd", politely ask that a period of time be granted to check this;
- Avoid acting like a teacher, as this is contrary to the company's business policy;
- Getting in contact with other potential bidders on tenders for illegal purposes is prohibited (violation of criminal laws, violation of the law for the protection of fair competition, agreements restricting competition, violations of the award procedure, etc.);
- Informing management immediately if potential clients do not behave according to the rules of competition or violate legal or other regulations;
- Informing management if an employee becomes aware of or suspects illegal and/or irregular conduct by a member of staff, a customer, another bidder on a tender or a supplier;
- Informing potential business partners/principals/contractors about these guidelines;
- Managing Director must provide information to the Board of Directors/Management of the customer about any conduct that is contrary to legal requirements, fair business practices and/or any business practice. Establishing an arrangement to avoid any appearance of illegality or dishonesty from the outset.

Regulations regarding grants from and paid to business partners

The company and its employees are committed to the principle of fair and transparent competition. Corruption and abuse of power damage the economy and the reputation of every stakeholder in the economy. This means that particular emphasis must be placed on the principles of proper business practices, which are opposed to any abusive actions.

If the public sector (federal government, federal states, municipalities, other persons under public law) and the state-related sector (among others, essentially the companies subject to the control of the Court of Audit) are the company's business partners, then all employees are of course obliged to comply with all legal obligations, including the criminal law on corruption.

Employees are prohibited from granting, promising or offering any benefits to civil servants and public officials for carrying out or refraining from carrying out any official or service transaction for them or for a third person in breach of their duties or in accordance with their duties. It is also forbidden to grant any benefit for the aim of influencing to merely secure the goodwill of the persons concerned, irrespective of any official or official business ("feeding").

Civil servants are persons who are appointed by the public authorities to carry out legal acts on whose behalf they are appointed (officials, contracted staff, etc.) Officials are members of parliament, persons performing public service roles, employees of a company in the state-related sector, etc.

The term benefit refers to any useful service of a material or immaterial nature to which no legal claim exists, such as cash payments, valuables, services, other benefits with a certain market value, travel vouchers, free flights, concert or theatre tickets, covering the costs of company or Christmas parties, conspicuously high discounts and favourable loans and the waiver of outstanding debts.

The granting, offering and promising of a not undue benefit for the proper performance of official or service business or for influencing. Not undue benefits are the following:

- Where the acceptance of these is permitted by law, or which are granted in the context of events where there is an officially or factually justified interest in being involved;
- Benefits for charitable purposes (§ 35 BAO), where the official or arbitrator does not exercise a determining influence in the use of these, as well as of low value gifts that would normally be expected locally or nationally, unless the act is committed commercially.

Tips or invitations for lunch, etc. are not considered to be gifts that would normally be expected locally or nationally. Reciprocal lunch invitations are permitted, however, as in this case no benefit is granted, as are invitations to an unspecified group of people to events which - exclusively - serve the purpose of social exchange (e.g. Christmas parties, office opening parties, events organised by professional groups), even if they are based on official relations and there is no official interest. Invitations addressed to civil servants or public officials to events that they would attend in the performance of their duties of representation are also permitted. Furthermore, making non-personal donations to a community is not prohibited (e.g. a donation to a coffee fund or to a hospital ward).

In commercial transactions with natural persons or legal entities (i.e. outside the public sector), employees are prohibited from granting, offering or promising any benefit to employees or agents of companies for performing or refraining from performing a legal act for themselves or a third person in breach of their duties.

2.2 Suppliers

All natural and legal persons that provide services to the company must be treated fairly and correctly. The Management must be informed immediately if this is not the case or if the services are only provided inadequately.

2.3 Third party relationships

The company also acts as a consultant in public procurement procedures. The main field of activity is the preparation of technical and economic recommendations.

The information provided in this context shall be strictly confidential. The confidentiality agreements set out in § 15 of the Civil Engineering Act and the Data Protection Act remain unaffected.

The company takes great care to carry out all orders according to the latest state of the art in science and technology. In this context, all employees are obliged to show unconditional loyalty to the client and the project in accordance with the respective contractual arrangements. Any attempt at influencing and making arrangements with third parties regarding behaviour contrary to the contract must be rejected immediately. The management must be informed without undue delay. Instructions must be obtained.

The same procedure shall apply to orders that are made outside of the consultant's job description. For example, ad-hoc requests of a technical nature or requests for technical alternatives, etc.

In every case, objective parameters and decision criteria corresponding to the respective state of the art in science and technology must be taken into account. Furthermore, clear written documentation of the decision making process must be provided.

If there are doubts about the application of the decision making criteria, rules of the respective state of science and technology, the management and the relevant group managers and/or the relevant project managers must be informed immediately and instructions must be obtained.

2.4 Members of staff

To be able to operate in the market in a result-oriented and sustainable manner and to secure the development and existence of the company and its employees in the long term, it is essential that all employees adhere to the statutory provisions, internal company guidelines, company practice, any instructions that are issued and their employment contract.

The Management Board, Executive Committees and staff as well as all the other employees must constantly attend further training courses according to the full nature of their duties. The members of management, or the person assigned to do this will regularly inform the employees about the internal company guidelines (Code of Conduct) using (internal or external) training courses. To ensure that these guidelines are observed, the implementation of the guidelines is regularly monitored using suitable measures. In the event of misconduct or irregularities, appropriate steps are taken to deal with the problem. Any conflicts that arise are resolved without unnecessary delay and with the involvement of the management to provide an objective and balanced solution.

To maintain standards, the professional qualifications of employees are ensured by continuous training both internally and externally on an ongoing basis in a field that corresponds to the respective area of responsibility. A willingness to learn and motivation are expected from all of our employees

Members of staff are committed to a drawing a clear distinction between personal and professional interests. Any conduct that is contrary to this principle or even appears to be contrary to this principle is prohibited.

3. Standards of conduct in detail

3.1 Responsibility

The corporate business sector is particularly characterised by the independent work of employees, who generally have a very high level of qualifications. In this respect,

the area of responsibility assigned to them must also be handled with a high level of independence. The wide-ranging delegation of competencies by the company requires a high degree of mutual trust. Every employee is aware of this situation. They must therefore pay particular attention to compliance with legal requirements and internal guidelines. In the event of a dispute, the management or those with the relevant responsibility must be informed immediately. The situation should be resolved jointly under the guidance of the Management Board to best meet the needs of the members of staff, business partners and the company.

3.2 Integrity

The employees will provide their labour in line with the appropriate level of training, to the very best of their ability and conscience and with the greatest care.

This involves the support of other employees, customers, suppliers, clients and (business) partners.

If any questions, concerns, conflicts or doubts come up when carrying out work orders, the management or the appointed agents must be informed immediately to request further instructions.

3.3 Appreciation and respect

Appreciation, respect and value are part of the usual ways of interacting with others not only in our personal lives but also in our professional environment. It is particularly important to follow these principles, both internally and externally (when interacting with customers, partners, potential clients and suppliers).

If, however, a conflict situation comes up, which is sometimes unavoidable, it is important to aim for a de-escalation and a (preferably consensual) resolution of the conflict. In any case, the Management Board needs to be informed immediately and instructions must be received accordingly.

3.4 Confidentiality

According to paragraph 15 of the Civil Engineers Act, the client is obliged to maintain confidentiality about any confidential information provided or disclosed to them by the client in the performance of their duties. The obligation to maintain confidentiality will only be waived if the client has expressly waived a disclosure of this nature. A potential exemption from the obligation to maintain confidentiality and the disclosure of information can only be made with a written statement by the management board.

All members of staff are obliged to respect the confidentiality agreement and must, in addition to the legal requirements, maintain confidentiality in respect of all facts that have been disclosed (in particular regarding company and trade information) in the course of their work.

4. Procedures for resolving conflicts – the appointment of a Compliance Officer

If disputes emerge within the company or in the course of a specific work order, the following internal conflict resolution procedure must be followed:

If the employee becomes aware of a conflict in a shared internal project or in relation to a specific order, they must immediately report the matter to the Compliance Officer.

The Compliance Officer will conduct an appropriate investigation and inform the Management Board, which will take the necessary actions to resolve the conflict without any unnecessary delays. The Management Board stresses the importance of establishing that the fundamental principles of a fair procedure are followed in any dispute resolution proceedings.

Starting immediately, a Compliance Officer will be appointed to monitor the compliance with the following standards. They will be appointed for a three-year term of office after a joint recommendation by the Management Board.