

# Code of Conduct

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## 1. Introduction

This Code of Conduct outlines the principles and rules that guide the daily actions of **Kanzler Verfahrenstechnik GmbH**. It applies to all employees, managers, and the executive board. We also expect our business partners, customers, and suppliers to adhere to comparable standards. We commit to acting responsibly, fairly, and in compliance with all applicable laws at all times. This document defines our expectations regarding behavior and ethics in various business situations. It provides guidance and clear rules to ensure legal compliance and to safeguard our reputation as a trustworthy company.

All of us, regardless of position, are responsible for respecting and implementing these principles.

## 2. Values and Core Principles

We act with honesty, reliability, and transparency. We treat all people with respect and fairness. We take responsibility for our actions towards partners, customers, colleagues, suppliers, society, and the environment. We are aware that we represent the company externally in our daily work and behave responsibly in line with the KVT value framework.

## 3. Compliance with Laws and Regulations

In all business decisions and actions, we comply with all applicable laws and relevant regulations both domestically and internationally. We reject bribery, corruption, money laundering, and unfair business practices. We act fairly in competition and avoid any form of cartel or price-fixing arrangements.

We respect the intellectual property of our business partners and require them and their subsidiaries or affiliated companies, regardless of jurisdiction, to respect all intellectual property of Kanzler Verfahrenstechnik GmbH and third parties—including trademarks, patents, designs, domain names, copyrights, know-how, and trade secrets—and to comply with the applicable laws.

We do not use the intellectual property of our partners without written permission, nor do we permit them to use our intellectual property without written authorization.

### 3.1. Prohibition of Corruption

We strictly reject

### 3.2. Material Benefits

- Only occasional, low-value gifts or courtesies are acceptable provided they do not constitute improper influence or create such an impression.
- **Cash or cash equivalents** (e.g. cheques, bank transfers, vouchers) **are prohibited** in all forms.

## **4. Fair and Respectful Conduct**

We promote a work environment based on mutual respect and trust. Discrimination, bullying, or harassment have no place in our company. We value diversity and equal opportunity. The health and safety of our employees are top priorities, and we ensure compliance with all protective and safety regulations. A whistleblowing system is available in the KVT intranet.

## **5. Conduct with Business Partners and Customers**

The company's external image is significantly shaped by the behavior and actions of each employee. A single inappropriate action can seriously damage the company's reputation.

We maintain open, honest, and transparent business relationships and clearly separate private and professional interests. Only objective criteria are relevant in business relations with third parties, and we avoid conflicts of interest. Gifts, invitations, or other benefits may only be accepted or granted if they comply with legal requirements, remain within reasonable limits, and do not create the impression of undue influence. (Sec. 3.2.)

## **6. Confidentiality and Data Protection**

We treat trade secrets and confidential information with care and do not disclose them without authorization. The protection of personal data is of utmost importance. We strictly comply with all data protection laws and policies.

The disclosure of trade or business secrets (e.g. contract data, project data, business data) to third parties is prohibited. Further details can be found in the EU General Data Protection Regulation (GDPR).

## **7. Use of Company Resources**

Environmental protection and conservation of resources are key corporate objectives. Employees are expected to actively support these objectives in their daily work. We handle company property and resources responsibly. Work equipment, IT systems, and data may only be used in accordance with company policies and must be protected from misuse.

## **8. Work Environment**

Transparency and high-quality corporate communication are essential elements of our leadership. We take responsibility for our decisions and actions and are open to questioning them. We foster a respectful work environment. Our goal is to maximize diversity within our teams and support all employees according to their qualifications, offering opportunities for development.

## **9. Health and Safety**

Protecting the health and safety of our employees is a key priority. All relevant regulations must be strictly followed to prevent work-related illnesses and injuries. We ensure the best possible working conditions, preparedness for emergencies, adequate training on health and safety topics, and continuous improvement.

## 10. Reporting Violations and Consequences

Employees who observe violations of this Code or applicable laws must report them to their manager or the HR department.

Anonymous reports may be submitted through the whistleblowing system. All reports are treated confidentially, and whistleblowers are protected from retaliation. Violations may lead to disciplinary measures and further legal action.

In the event of a violation, we ensure that the situation is promptly clarified, and appropriate consequences are implemented.

Location: Graz

Date: 12.03.2026

Signature Management: