



**CEMTEC** | CODE OF BUSINESS  
CONDUCT

CEMTEC (hereafter also "the Company") and its employees are committed to the highest level of legal and ethical standards. This Code of Business Conduct describes our values for all our business activities from strategic planning to day-to-day procedures in all countries in which we operate. Living high ethical and legal standards in all our business activities is fundamental for the future success of the Company and its employees.

## **1. Compliance with applicable law and other regulatory or internal provisions**

We ensure that we know and comply with all legal requirements that affect our business activities. Moreover, we comply with obligations, which have been adopted on a voluntary basis by the Company, with internal standards as well as commonly accepted ethical standards. We refuse to get involved in illegal practices and do not approve any illegal actions which may lead to the involvement of the Company in unlawful behaviour.

## **2. Human rights**

We respect the personal dignity, integrity, privacy and human rights of our employees and business partners as well as all other people affected in our business practice. We strive to engage only in business that is in line with human rights standards.

## **3. Fair employment practices**

We are committed to fair employment practices and to follow the applicable labour and employment laws. We do not tolerate any prohibited or unlawful discrimination, harassment or offence. We are committed to promoting equal opportunities with regard to the employment and promotion of our employees, regardless of their faith, religion, sex, beliefs, ethnicity, nationality, sexual orientation, age, skin colour, disability or civil status.

## **4. Environment and Sustainability**

We are committed to comply with all applicable environmental laws, standards and requirements and takes a proactive and long-term view on environmental matters to prevent pollution and continuously improve environmental performance. We use resources carefully and consider the implications for the environment in our actions and decisions. Sustainability remains a core consideration of what we do and how we do it.

We consider well established principles of sustainability which are also included in policies and positions at the Company including, but not limited to our Environmental Compliance Policy, our Sustainability Policy and our Sustainability Management Procedures Policy.

## **5. Health and safety**

We are committed to comply with all applicable environmental laws, standards and requirements and takes a proactive and long-term view on environmental matters to prevent pollution and continuously improve environmental performance. We use resources carefully and consider the implications for the environment in our actions and decisions. Sustainability remains a core

consideration of what we do and how we do it.

We consider well established principles of sustainability which are also included in policies and positions at the Company including, but not limited to our Environmental Compliance Policy, our Sustainability Policy and our Sustainability Management Procedures Policy.

## **6. Handling of company property**

All employees entrusted with Company property – be it tangible or intangible – are responsible for the careful use, protection and administration of such assets. All employees are expected to avoid damage, unnecessary costs or other disadvantages and shall not misappropriate Company property. Company property shall only be used for professional purposes unless otherwise provided by internal rules.

## **7. Prevention of conflicts of interest**

We ensure that our private interests do not conflict with our obligations with respect to our business operations.

A conflict of interest arises when an employee's private interest is in conflict with the interests of the Company. In all situations in which outside activities, personal or financial interests may conflict with those of the Company, all employees are expected to fully disclose them to the Company. Conflicts of interest shall be identified as early as possible and generally be avoided. If a conflict cannot be avoided, we handle it in a fair and professional way.

No employee shall take part in any business operations of the Company where the employee may be influenced by personal relations that are, or may be, construed as a hindrance to make decisions objectively.

## **8. Governance and anti-corruption**

We oppose to all forms of corruption and bribery. All employees must never offer to provide anything of value directly or indirectly to government officials and/or business partners to secure an undue advantage. The Company prohibits payment, offers of payment as well as anything of value directly or indirectly with the purpose of influencing or obtaining undue business or personal advantage.

Third parties will only be contracted to perform tasks, which aid business interest provided that the fees to be paid are reasonable, all arrangements are clearly documented and all arrangements are in compliance with applicable law and the company's policies.

If donations or sponsorship payments are made by the Company, they will be strictly in accordance with legal regulations. Moreover, we refrain from making any donations and/or sponsorship payment to political parties and related organisations.

## **9. Anti money laundering**

We are committed to prevent the use of the Company's services or products for the purposes of money laundering or any activities that could facilitate money laundering or the financing of terrorism. Money laundering is the process by which

individuals or organizations disguise the origin of illegally obtained money, typically by means of transfers involving foreign banks or legitimate businesses.

We strictly forbid to engage in any activity that could be construed as money laundering, including but not limited to handling the proceeds of crime or using company accounts for such purposes. Employees must report any transactions or activities that appear suspicious or that may indicate money laundering, regardless of the size or frequency of the transaction. No employee shall knowingly or unknowingly be involved in the financing of terrorism or related activities. Employees are required to conduct appropriate due diligence on customers, suppliers and partners to ensure that they are not facilitating money laundering activities.

#### **10. Fair competition**

We respect our competitors and the concept of free market. Therefore, we refrain from any anti-competitive practices, which could effect in bounding, restraining or distorting competition, as well as any practices of unfair competition.

#### **11. No fraud practices**

We are dedicated to maintain a workplace that is honest, transparent and free from fraud. For the purpose of this Code of Conduct fraud include any intentional act or omission designed to deceive or mislead others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. We strictly forbid to engage in any kind of fraudulent behaviour within the Company or within the course of any business for the Company.

#### **12. Records and reports**

All business transactions are recorded in a true, fair and timely fashion. In accordance with established procedures, generally accepted accounting principles, appropriate accounting systems, controls and audits, all employees shall ensure the reliability and accuracy of our accounts, records and reports.

No payment on behalf of the Company shall be done without adequate supporting documentation or made with the intention or understanding that any part of such payment is to be used for any purpose other than as described by the documents supporting the payment.

#### **13. Data protection**

We diligently observe European and local data protection regulations. We protect personal data provided by clients, business partners and employees from unauthorized access or unlawful use and against accidental loss, destruction or damage. Personal data is collected, processed and used only for specified, explicit and legitimate purposes and to the extent they are strictly necessary.

#### **14. Handling of confidential information**

We treat confidential information held by the Company or which has been made available to us by clients or business partners with secrecy and due care. Confidential information may be disclosed only if required by law or authorized for business reasons.

## 15. Modern slavery policy

We are committed to ensuring that there is no modern slavery, human trafficking, forced labour or similar human rights abuses in our supply chains or in any part of our business.

We are committed to ensuring that our staff is not subject to behaviour or threats that may amount to modern slavery, human trafficking, force labour or similar human rights abuses.

We establish a relationship of trust and integrity with our suppliers which is built upon mutually beneficial factors. Our supplier selection includes a thorough examination and assessment of the supplier's reputation, respect for the law, compliance with health, safety and environmental standards and references.

We undertake to provide appropriate measures, e.g. trainings, awareness information, for all of our staff in regards to modern slavery, human trafficking, forced labour or similar human rights abuses.

Any staff, workers or other parties we work with are strongly encouraged to report any concerns or suspicions that they might have to a member of the senior management team. Any such reports are taken very seriously and we undertake to ensure that all investigations shall be prompt and effective. If our investigations reveal any issues on modern slavery, human trafficking, forced labour or similar human rights abuses we are committed to take appropriate action, including but not limited to implement measures to improve our internal standards, removing that party from our environment and supply chain, passing details to appropriate law enforcement bodies.


## 16. Responsibility

All employees are responsible to know the relevant laws and regulations including this Code of Business Conduct. All managers are accountable to ensure appropriate communication, and to oversee compliance. In all business situations where the requirements of the law or this Code of Business Conduct appear incomplete or unclear, all employees shall use good judgement and common sense and if necessary seek advice from their supervisor or the legal department of the Company.

All employees shall comply with the Code of Business Conduct. Violations of this Code of Business Conduct will not be tolerated. Non-compliance may subject an employee to disciplinary sanctions including termination of employment.



Franz Plochberger



Thomas Plochberger



Hannes Pils