



Code of Conduct

Table of Contents

Foreword from Executive Management	3
Purpose & Scope	4
Our Fundamental Understandig	5
Our Values	6
CoC Core Areas	7
Corporate Governance & Sustainable Management	8
Employees & Labor Practices	9
Business Integrity	10
Working with Business Partners	11
Handling Data and Information	12
Contact & Reporting Channel	13
Sanctions for Violations of the CoC	13
Governance & Revisions	14
Responsibilities	14
Approval & Publication	14

Foreword from Executive Management

Dear Colleagues,

Our shared success at SIMACEK is built not only on expertise and performance, but above all on trust, responsibility, and a clear set of values. That is precisely what our Code of Conduct (CoC) stands for.

It is our shared foundation for working together fairly, respectfully, and with integrity – both within the company and in our dealings with customers, partners, and society. The CoC helps us make sound, well-considered decisions, even in complex situations, and uphold our high standards of ethical conduct.

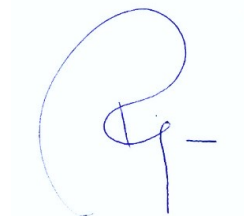
It is not about control, but about guidance: We trust each and every one of us to act with good judgment, integrity, and a strong sense of responsibility. And if questions or uncertainties do arise, your manager or our Compliance Department is always available to provide guidance.

Let us work together to ensure that our values are reflected in our everyday actions – both large and small. Because living out our values with integrity is the foundation for long-term success – for each and every one of us and for SIMACEK as a whole.

We thank you for your commitment, reliability, and integrity.



Mag. a Ursula Simacek
CEO SIMACEK Holding



Mag. Rudolf Payer
CFO SIMACEK Holding



Ing. Reinhard Poglitsch
COO SIMACEK Holding

Purpose & Scope

This Code of Conduct establishes binding rules for responsible and ethical conduct throughout the entire SIMACEK Group. It serves as our shared guide for our daily work – for Executive Management, managers, and all employees.

Our goal is to create a better quality of life for people. Under the guiding principle

**SIMACEK MAKES LIFE BETTER –
CREATING QUALITY OF LIFE WITH JOY**

we view our daily actions as a contribution to better relationships – with colleagues, customers, partners, and society.

SIMACEK Holding sees itself as a management holding company that establishes strategic and financial objectives together with its individual companies, supports them in achieving those objectives, and monitors their progress.

This Code of Conduct applies throughout the entire SIMACEK Group – both domestically and internationally. It is binding on all employees, as well as Executive Management and managers. It also applies to individuals who perform work for SIMACEK in other capacities and whose actions are attributable to us – for example, sales representatives or temporary agency workers.

We comply with the applicable laws and regulations of every country in which we operate. In doing so, we always adhere to the stricter standard, whether local law or the standards of the SIMACEK Group. Violations of the law or this Code will not be tolerated – even if they appear to provide a business advantage.

We also expect our business partners to conduct themselves honestly, ethically, and in compliance with the law. Anyone doing business with the SIMACEK Group must be committed to acting lawfully and with integrity

“

This Code of Conduct applies to all of us. It sets out clear rules that must be followed by everyone who is part of the SIMACEK Group or acts on our behalf. It helps us act fairly, responsibly, and in compliance with the law – every day.

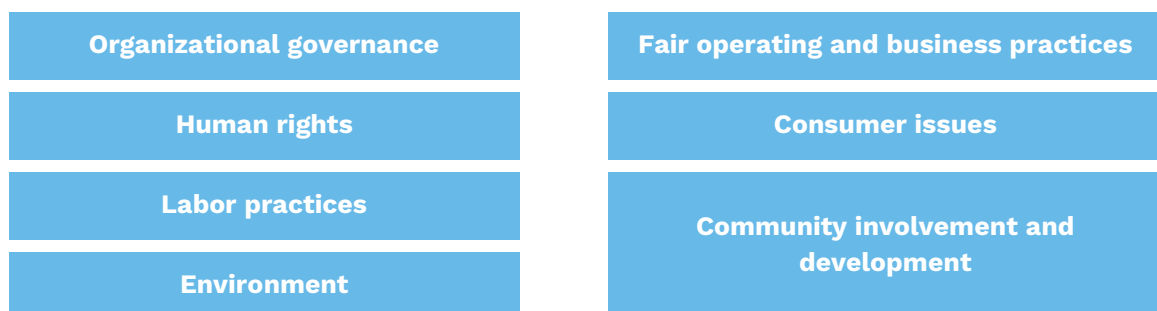
Our Fundamental Understanding

The SIMACEK Group is a leading provider of Integrated Facility Management. We see ourselves as a reliable partner with a strong commitment to quality, sustainability, and responsibility.

Our day-to-day actions are guided by clear core values.

- ✂ **We take responsibility** for our actions and stand behind them.
- ✂ **We act transparently** and in an accountable manner.
- ✂ **We conduct ourselves ethically** – fairly, honestly, and respectfully.
- ✂ **We respect the interests of all stakeholders** – whether customers, employees, or business partners.
- ✂ **We respect the law** and comply with all applicable rules.
- ✂ **We are committed to complying with internationally recognized standards** and
- ✂ We are firmly committed to **respecting human rights**.

Our corporate policy is based on a holistic approach. We focus on seven key areas:



As a member of the UN Global Compact, we are committed to its Ten Principles and regard them as essential guidelines for our responsible business conduct.

Our integrated management system embeds our values and principles into our business processes. Implementation is supported and continuously improved through our certified management systems, including EMAS, ISO 9001, ISO 14001, ISO 37001, ISO 37301, ISO 41001, ISO 45001, ISO 50001, ISO 10001, and ISO 21001.

Our Values

Our mission statement clearly defines what the SIMACEK and all of its companies stand for, what we do, how we want to do it – and above all, WHY we do it.



We strive not to think and act without values, but in ways that add value.

Our values form the foundation of everything we do. They reflect our commitment, our identity, and our mindset at SIMACEK.

JOY – That's What Makes It SIMACEK

We are convinced: True quality of life can only be created when people enjoy their work. The joy we take in working together, performing at our best, and celebrating shared successes shapes our daily interactions and makes the difference for our customers, business partners, and employees.

APPRECIATION – The Foundation of Our SIMACEK Family

People are at the center of everything we do. We treat one another with respect, openness, and appreciation, creating an environment in which everyone can feel like a valued member of the SIMACEK Family.

RESPONSIBILITY – The Foundation of Our Actions

We take responsibility for our actions, our decisions, and our environment. Reliability, the responsible use of resources, and a commitment to keeping our word shape our daily interactions with people, the environment, and society.

HONESTY – The Foundation of Our Credibility

Trust is built through openness, transparency, and reliability. We communicate clearly, fairly, and as equals, and we stand by our word — both internally and externally. Honesty is the foundation of long-term relationships and of a culture where a handshake still means something.

TOLERANCE – The Foundation of Our Diversity

Diversity makes us stronger. People with different backgrounds, perspectives, and experiences enrich our company and promote unity, innovation, and mutual understanding at SIMACEK.

CoC Core Areas

As the SIMACEK Group, we see ourselves as a learning organization that leads with openness, responsibility, and innovation. Our values are not just part of who we are – they are actively reflected in everything we do, enabling us to develop solutions that benefit our customers, partners, the environment, and society.

The Code of Conduct (CoC) provides the binding framework for our actions in the key areas of our business. It helps us work together responsibly, sustainably, and with integrity.

These five **core areas** are at the heart of our Code:

-  Corporate Governance and Sustainable Management
-  Employees and Labor Practices
-  Business Integrity
-  Relations with Customers and Business Partners
-  Handling Information

“

The Code of Conduct provides clear guidance for our daily actions – in corporate governance, in our interactions with one another, in business decisions, in our dealings with customers and partners, and in the protection and use of information. Across all these areas, it defines what SIMACEK understands by responsible, fair, and ethical conduct.

Corporate Governance & Sustainable Management

As a family-owned company, we at SIMACEK take responsibility – today and for future generations. We make our decisions with foresight, in the spirit of honorable business conduct, and always with the bigger picture in mind: our company, society, and the environment.

Sustainable business practices are an integral part of our corporate values. We consciously consider how our actions affect people and the environment, including our energy and water consumption, our use of materials, and the emissions and waste we generate. We actively incorporate environmental considerations into our business decisions. Whenever we are uncertain, we seek guidance from our environmental officers.

“

We take relevant environmental considerations into account in our decisions – whether in purchasing, day-to-day operations, or planning new projects. Sustainability begins with everyday actions and is everyone's responsibility.

Leaders play a special role in this: They lead by example in practicing sustainable behavior, promote it within their teams, and ensure compliance with applicable environmental standards.

Reliability is part of how we do business. At SIMACEK, a handshake still means something. We keep our word – even when agreements are made verbally. We take complaints seriously and respond quickly and without unnecessary bureaucracy.

“

Leaders set the right example, promote sustainable behavior within their teams, and ensure compliance with our environmental standards. Honoring our commitments, reliability, and personal accountability are part of who we are.

Employees & Labor Practices

At SIMACEK, treating one another with respect, fairness, and consideration for safety is a given. Our Code of Conduct helps us foster a shared culture built on trust, responsibility, and strong teamwork.

We treat one another with respect regardless of origin, gender, age, religion, skin color, sexual orientation, disability, or worldview. Discrimination and harassment have no place at SIMACEK.

Hiring, development, and promotion are based solely on performance, qualifications, and suitability. We express constructive criticism objectively and respectfully – different opinions help us grow together.

To us, successful collaboration means communicating openly, listening actively, valuing different perspectives, and taking responsibility together. We make our decisions thoughtfully, in the best interests of the company and the people connected to it. Integrity, reliability, and ethical conduct are the foundation of everything we do – both within our teams and in our interactions with customers.



All people are equally valuable. We promote diversity, equal treatment, and respectful collaboration – without exception.

We are committed to fair and safe working conditions, fair compensation, and reasonable working hours. Human rights, the dignity of every individual, and equal opportunity are non-negotiable for us. We are committed to complying with the core labor standards of the International Labour Organization and strictly reject all forms of forced labor and child labor.

We support our employees in maintaining a healthy work-life balance through flexible work arrangements and a sustainable HR strategy. Safety and health are our highest priorities. We look out for one another, prevent risks, and consistently comply with safety measures.



Good work requires fair conditions. We stand for fair wages, flexible work arrangements, safe workplaces, and the consistent protection of human rights – worldwide, every day.

Business Integrity

Honest, fair, and lawful conduct is the foundation of our business success. To us, integrity means doing the right thing – even when no one is watching. Corruption is defined as the abuse of entrusted power for private gain or advantage. **We do not tolerate any form of bribery, extortion, or corruption** whether active or passive.

Even the appearance of accepting improper advantages can damage our reputation and must therefore be avoided. Benefits may be accepted or granted only in accordance with applicable laws and our internal policies. We also strictly reject all forms of money laundering. We carefully review our business partners and pay close attention to suspicious payment methods.



Bribery, the acceptance of improper benefits, and money laundering are strictly prohibited – even the appearance of impropriety matters. Benefits are permitted only within the limits of applicable laws and internal policies.



Personal interests must not influence our work. Openly disclosing potential conflicts of interest protects both ourselves and the company.

Our actions are always guided by the best interests of the company. Personal interests must not influence our professional decisions at SIMACEK. Any potential conflicts must be disclosed openly and at an early stage – to a supervisor, the Compliance Department, the Human Resources Department, or through the whistleblower portal.

All work resources, devices, equipment, and data belong to the company and must be used responsibly. Unless otherwise specified, they may be used exclusively for business purposes. Fraud, theft, embezzlement, or tax evasion are not acceptable under any circumstances and must be reported if there is any suspicion



We take good care of everything that belongs to SIMACEK – from equipment to data. Misuse, fraud, or theft are never minor offenses.

Working with Business Partners

At SIMACEK, we build reliable, fair, and long-term partnerships with customers, suppliers, and everyone with whom we do business. Our collaboration is based on trust, respect, transparency, and shared responsibility. As a service company, we are committed to a customer-focused approach. Through open dialogue with our customers, we develop customized solutions together, as equal partners, and with a commitment to honoring our word. We make decisions with long-term partnerships in mind, not short-term profit maximization.

We also value fair, transparent, and long-term relationships with our suppliers and business partners. **We expect them to share our values, comply with legal requirements, and act in an environmentally and socially responsible manner.** Respect for human rights and labor standards, fair conditions throughout the supply chain, the responsible use of resources, and ethical, transparent business practices are particularly important to us.

We continuously improve our processes for integrating environmental considerations into our supply chain, with a particular focus on key suppliers and relevant procurement activities. Sustainability is a shared goal for us – and the foundation of every genuine partnership.

“

Responsibility does not end at the company's boundaries. We expect our business partners to share our values, respect human rights, act fairly, and assume environmental responsibility.

We are committed to free and fair competition and seek to succeed through quality and performance – not through collusion or unfair practices. Violations of antitrust laws, price-fixing, unfair competitive practices, or disparaging statements about competitors are strictly prohibited, whether in writing, verbally, or informally.

“

Unfair agreements with competitors and unfair competitive practices are off limits. We win through performance, not tricks.

Handling Data and Information

The responsible and secure handling of information is of central importance to us at SIMACEK – both in our day-to-day work and in digital systems. Information security, data protection, and confidentiality safeguard our company, our employees, and our customers.

We use modern security standards to protect our data and systems. Our approach is based on the "Zero Trust" principle, takes into account current risks such as AI-based attacks and targeted fraud attempts, and is continuously adapted to address new threats. This approach defines our company's long-term, mandatory security objectives, strategies, responsibilities, and methods.

Handling information reliably, accurately, and in a timely manner protects against financial losses and strengthens trust in SIMACEK – both internally and externally.



We actively protect information through secure day-to-day practices, appropriate technical safeguards, and regular training. Security awareness is part of our corporate culture.

Confidential information – for example, trade secrets, investments, or personal data – must not be disclosed without authorization or used for personal purposes. The following also applies within the company: Only those who genuinely need information to perform their work may be granted access to it.

This duty of confidentiality applies toward third parties, within the company, and beyond the end of the employment relationship. The protection of sensitive information must also be ensured when dealing with colleagues.

Personal data may only be collected, processed, or disclosed in accordance with legal requirements and internal policies. If external partners are granted access to confidential information, they must first sign a nondisclosure agreement.



Data and information must not fall into the wrong hands – not even within the company. Only those who genuinely need access may have it.

Contact & Reporting Channel

We expect all employees to report any violations of our Code of Conduct (CoC), internal policies, or legal requirements without delay. Employees may contact their **supervisor, the Executive Management, or our Compliance Department** directly at **compliance@simacek.at**. In addition, an independent, confidential, and anonymous whistleblower portal is available at **<https://whistleblower.simacek.at>**.

All reports received are carefully reviewed and treated with the strictest confidentiality. SIMACEK guarantees that employees who report violations in good faith will not suffer any disadvantage or adverse career consequences.

Sanctions for Violations of the CoC

The Code of Conduct forms an integral part of the employment agreement. **Violations of this Code or other binding requirements will not be tolerated** and may result in employment, civil, and criminal consequences. Deliberate and intentional misconduct will be dealt with consistently, regardless of the individual's position within the company.

If misconduct causes demonstrable damage to SIMACEK, the responsible person may be held liable for damages.



Taking responsibility means taking action. Anyone who becomes aware of violations must report them without delay. SIMACEK protects whistleblowers from retaliation and treats all reports confidentially. Violations of the Code of Conduct have clear consequences.

Governance & Revisions

Responsibilities

Overall responsibility for the Group-wide and consistent implementation of our CoC rests with the Executive Management of SIMACEK Holding and the Managing Directors and managers of all Group companies and affiliated entities. Managers are responsible for implementing and ensuring compliance with our CoC within their respective areas of responsibility. The Executive Management and all managers are expected to lead by example in demonstrating our values, integrity, and compliance with applicable rules.

Approval & Publication

VERSION AND AUTHOR

Version: V2

Languages: German, English

Prepared by: Compliance Officer

compliance@simacek.at

PUBLICATION

Publication: September 2026

APPROVAL

Wien, 14.09.2026

