



CODE OF CONDUCT

of

GELDSERVICE AUSTRIA

Logistik für Wertgestionierung und Transportkoordination G.m.b.H.

Scope

The Code of Conduct forms a standard to which GSA aligns its business activities and is considered an essential element of the corporate culture. It is intended to provide guidelines to which employees¹ and managers must orient themselves in their day-to-day activities.

This Code of Conduct applies to all employees of GSA and includes not only its own employees and those delegated to GSA, but also any persons assigned to GSA or otherwise working for GSA on the basis of a freelance contract or contract for work. It applies irrespective of their hierarchical position or duties as well as to all supervisory bodies and their advisory boards.

It is the responsibility of management to create an environment in which employees and managers refrain from violating the law and from ethically and morally questionable business or business practices. It is the specific responsibility of management to raise employee awareness and clearly demonstrate moral principles by setting an example. It is the responsibility of all employees to live up to these moral obligations.

The Code of Ethics shall be brought to the attention of all employees.

Conflicts of interest

A conflict of interest exists when personal interests or the interests of related parties conflict with the interests of GSA.

Employees and managers of GSA must avoid or resolve conflicts of interest that contradict or impair the economic success of GSA. Due to the special situation of employees who are employees of the (former) shareholders and at the same time employees of GSA, special attention must be paid to this issue and all decisions must be transparent.

In particular, decisions must not be influenced by the individual interests of (former) shareholders. In the event of difficult decisions, the management shall support the employees concerned accordingly.

¹ The term "employee" and other person-related terms always refer to women and men in the same way.



Partnership with suppliers

GSA strives for fair and trusting cooperation with its suppliers and business partners and expects its partners to adhere to the principles of ethical and sustainable business.

Employees and managers avoid all transactions in which benefits, in the hope of later business, are agreed. The purchase or procurement of goods or other services from business partners is only permitted at market conditions and market prices. Furthermore, in dealings with representatives of public authorities and business partners, any action that could unlawfully influence their decisions must be refrained from. This applies in particular to monetary benefits, gifts and invitations that go beyond lunches in good middle-class restaurants.

Donations and gifts

Donations must be within the bounds of the law and will be made by management or authorized division heads and country directors within their approved budgets. They may only be used for

- charitable and social or humanitarian causes
- cultural promotion
- Sports promotion - in particular for children, young people and the disabled
- promotion of science/ research/ education, in particular in the business-related sector

The acceptance of gifts and benefits in connection with the respective activity or task in GSA may only take place within the framework of the legal possibilities. Under no circumstances may benefits be accepted that could impair the independence or fulfillment of duties towards GSA.

Media contacts

It is reserved to the management to comment on GSA towards the media.

Bribery and corruption

GSA supports legal efforts to prevent bribery and corruption and consistently rejects customer orders that can only be acquired with "market entry commissions". Any demand for commissions must be reported immediately to the management. Furthermore, we do not participate in any business where we have reasonable grounds to suspect that bribery is involved. The same applies to offers made to us by (potential) suppliers. No employee of GSA may directly or indirectly demand or accept bribes. Employees who become aware of such practices must report them immediately to the management. Involved employees will be promptly delegated back to the (former) shareholder/personnel transferor in case of cause; own employees will be dismissed.



Insider regulations and confidentiality obligations

Information and facts which are not yet public knowledge and which could have a significant influence on the stock market price of the respective company may not be passed on or exploited for securities transactions. Due to GSA's special situation as an employer of employees of several institutions, particular importance must be attached to compliance with the duty of confidentiality - not only vis-à-vis third parties but also reciprocally vis-à-vis the shareholders.

The obligation to maintain secrecy in accordance with the statutory provisions on banking secrecy and money laundering (Sections 38 - 41 of the Austrian Banking Act), data secrecy (Section 15 of the Austrian Data Protection Act 2000), insider information (Section 48a of the Austrian Stock Exchange Act) and the rules of good conduct (Sections 11 - 15 of the Austrian Securities Supervision Act) must be complied with not only vis-à-vis third parties but also mutually vis-à-vis the shareholders with regard to data not belonging to their data circle, provided that the disclosure or utilization is not part of the official obligations. They undertake to comply with this confidentiality obligation both during the term of the employment relationship and after its termination.

Respect

GSA employees respect all people, regardless of age, gender, nationality, race, religion, or sexual orientation, and will not tolerate employees who do not respect this human dignity.

Weapons

No weapons or items that may endanger life or limb are permitted on GSA premises. Carriers of weapons from cash in transit companies must keep them securely in their cars before entering GSA premises.

Whistle-Blowing

If employees have any questions, comments or other matters relating to this matter, they may contact the Compliance office at GSA at any time, which is sworn to secrecy, including with respect to management.

In the case of messages sent anonymously, please bear in mind that concrete processing may be limited due to a lack of opportunity for consultation.

Contact details can be found on the GSA intranet/ IMS-QM/ Compliance.