

# Code of Conduct for Business Partners

SIGNA Holding GmbH

*Leave your **SIGNA** ture*

## Code of Conduct for Business Partners

Commitment to

- ... comply with applicable regulatory requirements!
- ... fair competition!
- ... strict anti-corruption!
- ... avoiding conflicts of interest!
- ... anti-discrimination!
- ... strict confidentiality!
- ... comply with KYC/AML requirements!
- ... sustainable partnerships!
- ... health and safety!
- ... human rights!
- ... environmental and climate protection!

## Foreword

Dear business partners,

SIGNA is one of the leading real estate companies in Austria and Europe. It has gained a foothold in this crowded market segment and, despite this challenging economic environment, has managed to continually and successfully evolve to a real estate investment company of European stature.

Our success story since 2000 has been built on our reputation, which is based on ethical and performance-related basic values. We have the ambition to create high added value for our customers, generate an attractive return for our investors, be a preferred employer to our employees, and a recognized member of society. Achieving this calls for the highest degree of integrity, transparency, confidentiality, and professionalism.

The confidence of our stakeholders is the foundation of our business success. It is vital that we keep the trust we have built and prove that we have earned it. SIGNA therefore issued a Code of Conduct which converts SIGNA's basic ethical values into rules of behavior. It is binding for all employees, managers, and board members, and compliance with it is mandatory.

### **Strong collaboration is based on our common understanding of basic ethics.**

Accordingly, we also expect our business partners to recognize their social responsibility and to follow certain basic ethical principles in their operations. Without claiming to be exhaustive, this Code of Conduct for Business Partners defines the minimum level which we expect our business partners to meet. SIGNA therefore requires its business partners to accept and comply with this Code of Conduct for Business Partners.

Sincerely,

René Benko

Chairman of the Advisory  
Board of SIGNA Holding GmbH

Marcus Mühlberger (CCO)

Managing Director of SIGNA Holding  
GmbH and Chief Compliance Officer

Christoph Stadlhuber (CEO)

Managing Director of SIGNA Holding  
GmbH

## What we expect from you:

- **Commitment to comply with applicable regulatory requirements**

In the scope of their business relationship with us, our business partners comply with all legal and other regulatory requirements which must be observed under the laws applicable in the specific case. In our Code of Conduct, we committed to acting fairly and with integrity at all times in business life – we expect this behavior from our business partners, too.

- **Commitment to fair competition**

Our business partners commit to fair competition. Our business partners shall avoid or prevent violations of any type against the provisions of antitrust and other competition laws. Among other things, this includes price fixing, collusion, other coordinated behavior, and market abuse in general.

Furthermore, our business partners do not use any other unfair business practices.

- **Commitment to strict anti-corruption**

Corruption is not a minor offense, but rather a severe form of white-collar crime. SIGNA has a zero tolerance corruption policy.

Our business partners do not support any kind of corrupt behavior. In other words:

- When dealing with public officials, our business partners distance themselves from bribery, offering or providing advantages regardless of what kind, and from the practice known as sweetening the deal. Granting advantages as prohibited by criminal laws on corruption is also forbidden expressly and without exception.
- In conducting business, our business partners do not offer, promise, or grant advantages resulting in preferential treatment (or intended to). Our business partners also instruct their employees not to accept any advantages or to allow such to be promised. In addition, advantages are not requested.

SIGNA employees may only accept such advantages which are objectively not suited to influencing their business decisions or transactions. Money and gift certificates with cash value are never to be offered or given to SIGNA employees.

It is possible that certain project companies could be co-owned by regional authorities. In this case, their officeholders and employees are also to be considered public officials. This should be taken into consideration in conducting business.

- **Commitment to avoiding conflicts of interest**

SIGNA provided a mechanism for recognizing any conflicts of interest and ensuring that they are not detrimental to the Company. SIGNA's business partners also ensure that their business dealings are not influenced by conflicts of interests (e.g., the personal interests of their employees).

- **Commitment to strict anti-discrimination**

We categorically reject any type of discrimination; it has no place in our Company. Our employees, managers, and board members are prohibited from engaging in any type of discrimination or harassing behavior.

We hold our business partners to the same standard.

- **Commitment to strict confidentiality**

Confidentiality and discretion are highly valued at SIGNA. Our business partners also ensure that duties of confidentiality are upheld, regardless of their legal basis, by all persons working for them (employees, subcontractors, consultants, etc.). This primarily concerns information that they receive from SIGNA and their projects during the course of their business relationship with SIGNA.

- **Commitment to comply with KYC/AML requirements**

Our business partners ensure that they comply with all regulatory requirements forbidding money laundering and funding terrorism, and that they only maintain business relationships with business partners who also comply with these regulatory requirements.

- **Commitment to sustainable partnerships**

We are committed to responsible corporate governance aimed at creating long-term value. For us, pursuing profitability is inseparably linked to a responsibility to society according to our basic values – a sense of responsibility, fairness, compliance, transparency, and integrity. We focus our business activities on sustainability and expect our business partners and suppliers in the upstream and downstream value creation stages to do the same.

We work with our business partners and suppliers to further improve the sustainability performance in our supply chain. Among other things, this pertains to compliance with applicable environmental and social laws and internationally recognized ESG standards (environmental, social, and governance). We also expect our business partners and suppliers to implement these sustainability requirements to the best of their abilities with their own suppliers.

- **Commitment to health and safety**

We comply with all relevant legal regulations and reliably perform our duties of care towards our stakeholders – everyone has the right to work in a healthy and safe work environment. We expect the same from our business partners and suppliers: They comply fully with the occupational safety laws applicable in their respective spheres of influence and train their employees in order to optimally prevent work accidents and work-related illnesses.

- **Commitment to human rights**

We set high standards of ethical behavior for ourselves and are committed to respecting human rights in accordance with the United Nations Charter, the UN Guiding Principles on Business and Human Rights and the European Convention on Human Rights. Compliance with ILO core conventions is also very important to us. We expect the same from our business partners and suppliers. They respect the right to collective bargaining, union membership, personal growth, and freedom of association, and they implement the requirements for working hours, minimum wages, vacation, and other employee rights.

Our business partners and suppliers prohibit and prevent any kind of modern slavery – child labor, compulsory labor, and forced labor – and they reject any form of unethical and illegal working conditions (e.g., harassment, physical violence, illegal employment, etc.).

- **Commitment to environmental and climate protection**

We are committed to environmental and climate protection. We expect the same from our business partners and suppliers. In their day-to-day business, they use natural resources with care and minimize waste, energy use, and the carbon footprint. Furthermore, we expect them to comply with all relevant environmental laws, regulations, and standards. Our business partners and suppliers work with us to grow sustainably and to integrate environmental and climate protection systematically into daily business.

### **Whistleblower system**

Our business partners (including their employees) are required to report possible violations of laws and other regulations and breaches of this Code of Conduct for Business Partners. In addition to the management of the respective SIGNA company, two points of contact are available for this purpose: the SIGNA Chief Compliance Officer and an external ombudsman. Every report is confidential, and reports can be made anonymously.

## Central points of contact at SIGNA

### **SIGNA Holding GmbH**

**Marcus Mühlberger**  
(Chief Compliance Officer)  
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## External ombudsman

### **VIVACIS Consulting GmbH**

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### **Publisher:**

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