

CODE OF CONDUCT



 **KMLZ**

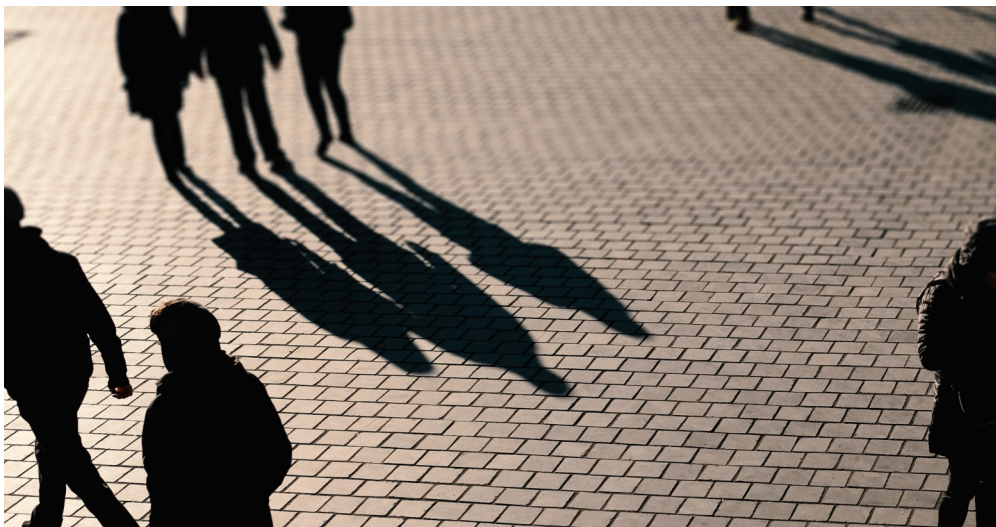
Responsibility towards employees, the company, and the environment

Respect for human rights

Respect for human rights is of the highest priority for KMLZ and all of its employees. In this regard, we are guided by the "Universal Declaration of Human Rights" of the United Nations. These rights are to be respected, regardless of culture, ethnicity, gender or sexual orientation. All members of KMLZ are required to respect human rights in all aspects of their work.

Equal treatment and equal opportunities

At KMLZ we ensure that every employee is treated equally and receives equal opportunities. We respect the diversity of our employees and promote an inclusive working environment, where all employees have the opportunity to make full use of their skills.



Working conditions

KMLZ strives to build a safe, healthy and productive working environment. We guarantee that our workplace is ergonomically designed and meets our employees' needs. We are mindful that our employees be given appropriate workloads, and we place emphasis on a good work-life balance throughout the firm.

Occupational health

Our employees' health is one of our highest priorities. We are committed to avoiding typical occupational illnesses and disabilities in our employees by providing the right working conditions and taking appropriate protective measures when necessary.

Prohibition of Discrimination

KMLZ promotes an inclusive working environment and respects the diversity of its employees. KMLZ does not tolerate discrimination of any kind, including discrimination pertaining to gender, age, sexual orientation or ethnicity.

Continuous education

Further training and education is an essential component of our staff development program, which affords us a crucial advantage when it comes to advising our clients. It is not just our intention to offer our clients up to date, competent advice concerning the constant changes in legal and VAT topics, we want to be ahead of the game. Our aim is to offer our employees continuous training opportunities within KMLZ, according to their needs so that they, in turn, are in a position to meet the quality requirements and needs of our clients. The promotion of our employees is indispensable for securing the future of our law firm. To this end, we constantly develop and adapt our in-house training program "KMLZ Training and Development House".



Cooperative and respectful spirit

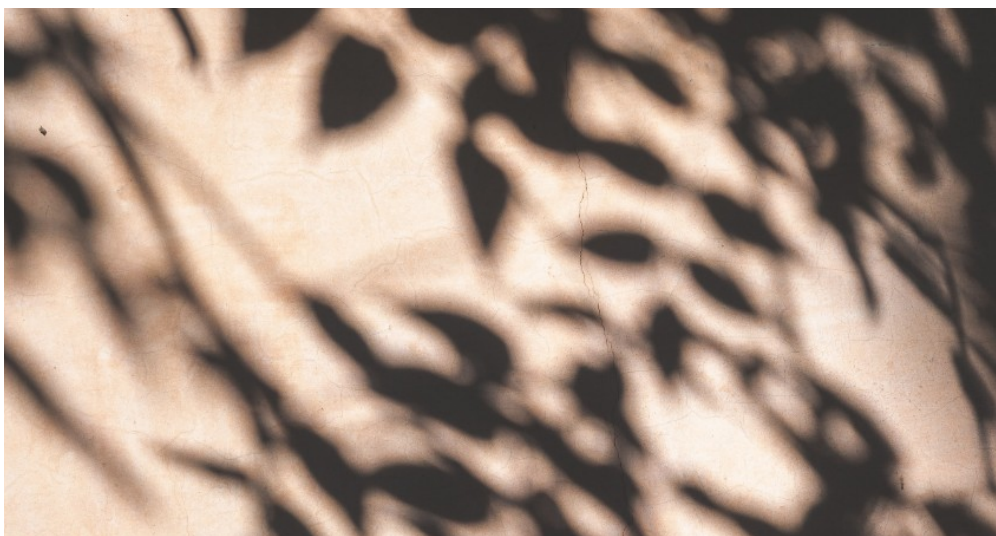
We define this as ensuring that our employees treat each other fairly, politely and respectfully, no matter what position they hold or function they perform within KMLZ. Every employee is considered as an equal part of the team and to be treated with appreciation. Any conflicts are resolved in an objective and constructive manner, and with a view to promoting a good working atmosphere. Our dealings with customers and business partners are also always based on cooperative partnerships and respect.

Social engagement

Companies not only have economic responsibilities, but also social responsibilities. KMLZ's non-profit activities include making donations to projects and sponsorship of events. However, our intention at KMLZ is not just to limit ourselves to offering financial support, but to also actively engage in voluntary work. It is important to us, as a company, not to misuse our non-profit work for the purposes of cultivating a positive public image, but rather to commit ourselves to non-profit purposes out of conviction.

Ecologically oriented actions

As a company, we want to take responsibility for protecting the environment and therefore our focus is on acting sustainably. We pursue this goal, for example, through specific measures in the areas of energy and resource efficiency, waste avoidance and carbon dioxide reduction. At KMLZ, the focus is on ecologically



oriented action in the areas of mobility and office management. Here, for example, KMLZ promotes the use of public transport. The reduction of paper and energy consumption in our everyday office life is also an important component of our responsible use of natural resources.

Rules for dealing with customers, business partners and public institutions

Prohibition of corruption

We reject all forms of corruption. Offering or accepting bribes, gifts or other benefits in order to facilitate or secure business is strictly prohibited. Our employees are obliged to always act with integrity and transparency in their dealings with clients and business partners.

Prohibition of money laundering

KMLZ is committed to refraining from any activity that could be related to money laundering or terrorist financing. We comply with the Money Laundering Act and cooperate closely with the competent authorities.

Dealing with state authorities

We work closely with government authorities within the framework of existing legal requirements. Our employees are required to act cooperatively and transparently when dealing with requests and orders from the authorities. We respect the rights and obligations of state institutions and support them in their work.

Compliance with competition and antitrust laws

Our company complies with all applicable competition and antitrust laws. We are committed to fair and transparent competition and reject collusion and other unlawful practices. Our goal is to provide our clients with the best possible service without violating applicable law.

Dealing with insider information

Our employees are required to handle insider information at all times in accordance with the applicable provisions of the law and also in accordance with the specific regulations pertaining to our clients. We ensure confidential treatment of

information and thereby protect the interests of our clients.

Client confidentiality

KMLZ is committed to protecting client data and to maintaining confidentiality when dealing with insider information. We attach great importance to building and maintaining trusting and long-term relationships with our clients and business partners. We treat information confidentially and do not communicate it to other parties without the specific consent of our clients.



Political activities and lobbying

KMLZ does not engage in any political activities and does not attempt to exert any political influence in favour of our firm. We comply with all applicable laws and are committed to fair dealings with all political actors and stakeholders.

Reviewing and ensuring the quality of our own advisory services

To ensure that the quality of our advisory services remains at a high level, we regularly review our own and our staff's work and make any necessary adjustments. This is accomplished, for example, through a self-assessment in which our staff are given the opportunity to reflect on and evaluate their own skills and supplies of services. Thereby, they can also set themselves goals with a view to the further development of their expertise and areas of competence.

It is important that the review of advisory service quality takes place at regular intervals and is integrated into our daily work routine. In this way, we ensure that staff are always up to date and can provide the best possible advice.

Regulations for work within the company

Data protection

As a law firm, we naturally process the personal data of our employees, clients and business partners. In this regard, we are committed to complying with applicable data protection laws and take all necessary measures to ensure the security of this data. In this context, we particularly observe the following principles:

- | Data minimisation: We only collect personal data that is necessary for the respective purpose.
- | Purpose limitation: We only use personal data for the purposes for which it was collected.
- | Information requirements: We inform data subjects transparently and comprehensibly about the processing of their data.
- | Data security: We take all necessary technical and organisational measures to protect personal data from unauthorised access, loss or theft.

IT-Security

The safety of our IT systems is another of our highest priorities:

- | Zugangskontrolle: Wir gewährleisten, dass nur befugte Personen Zugriff auf unsere IT-Systeme haben.
- | Passwortschutz: Wir setzen angemessene Passwortrichtlinien um und überprüfen regelmäßig die Passwortsicherheit.
- | Datensicherung: Wir erstellen regelmäßig Backups unserer Daten und gewährleisten, dass diese gesichert und wiederherstellbar sind.
- | Aktualität: Wir halten unsere IT-Systeme auf dem neuesten Stand und stellen sicher, dass Patches und Sicherheitsupdates zeitnah eingespielt werden.

Protection against cybercrime

We are aware that the threat of cybercrime is constantly increasing. We take all necessary measures to protect ourselves and our IT systems from cyberattacks. In doing so, we particularly observe the following principles:

- | Awareness: We sensitise our employees to the threats posed by cybercrime and train them in the secure use of IT systems.
- | Technical measures: We use appropriate technical measures to protect our IT systems and data.
- | Incident-Response: We have a contingency plan in place to deal with cyberattacks, which we regularly review and update as necessary.

Protection of intellectual property and trade secrets

Our employees are obliged to protect the intellectual property and trade secrets of KMLZ and its partners. This includes, in particular, patents, copyright and trademark rights and trade secrets. Employees must not disclose this information to third parties unless expressly authorised to do so. Even after termination of the employment relationship, employees are still required to maintain confidentiality.

Avoidance of conflicts of interest

Employees are prohibited from engaging in conflicts of interest involving KMLZ or its partners. In particular, employees must not enter into any business or other relationship that could affect their loyalty and independence in terms of the company. If employees become aware of a potential conflict of interest, they are required to report it immediately to their supervisor or the Human Resources Department.

Internal reporting system

Employees are required to report any violations of internal regulations or legal regulations without delay. An appropriate reporting system is available for this purpose, which offers employees the opportunity to submit information to the company, anonymously or confidentially. Employees who report violations of regulations are protected from reprisals and do not suffer any disadvantages as a result of making their report. KMLZ treats all such reports confidentially and only passes them on to those persons entrusted with investigating the matter.

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These measures are designed to ensure that KMLZ and its employees always behave ethically and legally and demonstrate a high level of integrity.

