



The Retail Innovators

GK Software Group

GK Code of Conduct

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Preamble

In this GK Code of Conduct, the GK Software Group (hereinafter also referred to as “GK” and/or “we”) documents its values and ethical principles that guide its decisions and actions towards its business partners, investors, the general public and the environment.

This is a voluntary commitment to ethical and moral standards. Our Code of Conduct describes the principles that form the basis for our decisions and actions. The GK Code of Conduct is intended to help all GK employees, managers and Board members alike to understand these principles, act in accordance with them and uphold them for the future.

This GK Code of Conduct applies to the entire GK Software Group worldwide. Foreign subsidiaries may supplement country-specific regulations, provided they comply with this GK Code of Conduct as a reference code.

All executives, persons employed by the GK Software Group and those who act on behalf of and as representatives of a GK company are therefore bound by this GK Code of Conduct and the regulations based on it.

The following provisions are intended to create the best possible framework for a business and working environment characterised by integrity, respect and fairness in compliance with ethical and legal standards. In so doing, we are committed to international agreements on the protection of human rights, the fight against corruption, free competition and sustainability.

The legally authoritative version of this GK Code of Conduct is the version in the respective official language. Any translations into other languages merely serve to convey the regulations and principles originally formulated in German.

1. Principles

With this GK Code of Conduct, we do not claim to prescribe the correct conduct for every situation. However, it contains essential rules and principles that must always be observed and implemented by all employees in the performance of their work for GK and in their dealings with one another.

Our ten principles serve as guidelines for the following provisions:

The 10 GK principles

- 1. We respect the protection of international human rights.**
- 2. In our business activities, we observe the national and international laws and regulations applicable in the respective country.**
- 3. We reject all forms of forced labour, slave labour and child labour as well as discrimination in respect of employment and occupation.**
- 4. We treat our own business secrets and those entrusted to us as well as personal data confidentially and take appropriate protective measures to this end.**
- 5. We support sustainable business practices and environmental awareness throughout the company. With this in mind, we focus on issues such as environmentally friendly technologies and ensure the economical and sustainable use of natural resources.**
- 6. We act with integrity and treat all people with whom we come into contact in our daily work fairly and respectfully.**
- 7. We support open and fair competition and reject money laundering and all forms of corruption, including extortion and bribery.**
- 8. We create conditions for a safe and healthy working environment.**
- 9. We uphold the right to freedom of association and collective bargaining.**
- 10. We encourage our business contacts and employees to report violations of legal provisions, contracts or internal regulations to us.**

2. Provisions

2.1. Respect for human rights

GK universally respects the dignity of every human being and recognises that everyone, without exception, is entitled to the rights and freedoms proclaimed in the United Nations Universal Declaration of Human Rights. Tolerance towards those who think differently and a commitment to the principles of the rule of law are the foundation on which our work is based – at all times and in all cases.

2.2. Compliance with national and international laws and regulations

All GK employees must comply with the national and international laws and regulations applicable in their respective countries.

2.3. Rejection of forced and slave labour

GK rejects all forms of forced and slave labour. No person may be forced, either directly or indirectly by means of coercion, intimidation or other exploitation of plight, to perform work. Employees are only to be employed if they have made themselves available voluntarily. In order to prevent exploitation, GK complies with applicable labour law regulations with regard to the remuneration, social benefits, working hours and other working conditions of our employees.

2.4. Rejection of child labour

We recognise our responsibility for future generations and do not employ minors in contravention of the law. Where employment is permitted, we ensure that such employment is not detrimental to their physical and mental development. In accordance with the principles of the International Labour Organization (ILO), GK does not tolerate child labour or any exploitation of children and young people.

2.5. Equal opportunities; prohibition of discrimination and sexualised assaults

GK employs staff with different backgrounds and experience. Our business contacts extend to numerous countries. Any form of discrimination against employees and business contacts is inadmissible. This also applies to any kind of unequal treatment, unless it is justified by objective requirements. In particular, we do not tolerate discrimination on the basis of, for example, gender, race, caste, national, ethnic or social origin, skin colour, disability, health status, political conviction, origin, ideology, religion, age, pregnancy or sexual orientation. The personal dignity, privacy and personal rights of each individual are respected and must be protected.

Sexual assault or sexual harassment will not be tolerated. This also applies to conduct that is perceived as unacceptable. In particular, the respective cultural customs must be taken into account.

In order to avoid situations of conflict, GK management encourages all employees to openly communicate their relationships in the workplace to their line manager or the relevant HR department, particularly where these relationships may lead to conflicts of interest. This is particularly the case where one party reports to the other either hierarchically or professionally and/or the relationship constitutes a risk of improper preferential treatment, granting of advantages, or disadvantage.

All employees are urged to create an atmosphere of mutual respect and to actively counter harassment and discrimination.

GK's anti-harassment and anti-discrimination regulations may specify further details in this respect.

2.6. Handling of internal knowledge and confidentiality

Unpublished information of commercial value to GK may constitute trade secrets. Business and trade secrets must be marked as such, protected and treated confidentially. This also applies to information entrusted to GK by third parties, in particular by business contacts. Unauthorised disclosure of such information to third parties is prohibited and may result in disciplinary action and even criminal prosecution for employees.

Strict confidentiality must be maintained in particular with regard to GK's development departments, their structures, technology, tasks and results. All employees must ensure that GK's source codes, internal documentation and software tools, in particular, are not accessible to third parties without authorisation.

In any case requiring the disclosure of confidential information, the confidentiality of that information must be ensured, for example by means of a non-disclosure agreement.

Confidential information belonging to third parties may only be disclosed within the framework of the agreed provisions.

All employees and authorised representatives must comply with these confidentiality provisions even after their work for GK has ended.

Only the management, official spokespersons or expressly authorised representatives may respond to media enquiries.

GK's security of information regulations may specify further details in this respect.

2.7. Data protection

All employees must comply with the principles applicable at GK for the protection and security of the data of employees, business contacts, consumers and other stakeholders. The necessary care must be taken to protect personal data within the scope of the assigned task. Any deficiencies or errors identified must be reported immediately and in full to the manager or the person responsible for data protection. More detailed information can be found in the GK data protection regulations (Privacy Policy) drawn up for this purpose.

2.8. Protection of company property

All employees have a duty to handle GK's tangible and intangible business assets appropriately, economically and responsibly in every respect. None of our employees may make unauthorised private use of GK's work equipment, company facilities, business documents, material or intellectual property or services.

Securing GK's tangible business assets is the responsibility of the local management or the entity that owns the asset in question.

2.9. Environmental protection

All employees must prevent the occurrence of harmful environmental impacts in the fulfilment of their tasks by taking preventive and mitigating measures in the interests of sustainable business practices and must use natural resources carefully and sustainably.

GK supports sustainable business practices and encourages the use of more environmentally friendly technologies.

Sustainability regulations may specify further details in this respect.

2.10. Transparent communication and documentation

GK advocates a timely, appropriate, fair and transparent information and communication policy. Company data and facts are documented and reported promptly, truthfully and in full. The accuracy of the financial reporting is ensured by the relevant management. All parties involved in this reporting are jointly responsible for the accuracy, completeness and timeliness of the reporting.

2.11. Integrity; dealing with business partners, customers and employees

GK expects a high degree of integrity from all employees. Business contacts and other GK employees must be treated fairly and respectfully at all times.

All employees at GK, especially our managers, have a duty not to use their position, role or company information in any way that conflicts with company obligations and regulations in order to gain advantages for themselves, their relatives, acquaintances or third parties.

Business assets such as company software, hardware or other equipment, resources, or property or capital may not be used by GK employees for purposes other than initiating or conducting our business.

GK's integrity and competition regulations may specify further details in this respect.

2.12. Compliance with competition law regulations

GK supports fair and open competition on the world's markets. Against this background, the applicable competition laws and regulations must be observed, particularly with regard to prohibited agreements between competing parties and the abuse of a dominant market position. In this context, our employees are not permitted to engage in unlawful business practices.

GK's integrity and competition regulations may specify further details in this respect.

2.13. Money laundering

Anti-money laundering refers to laws, regulations and procedures designed to prevent criminals and terrorists from disguising illegally acquired funds as legitimate income.

All applicable regulations and laws to combat money laundering and the financing of terrorism must be complied with. GK does not tolerate any actions by employees or business contacts that knowingly, or in disregard of circumstantial evidence, support financial crime, including money laundering. All GK employees are urged to be alert to unusual or suspicious activities that may indicate money laundering, such as large cash payments, false invoices and other activities that deviate from normal business practice.

In the event of any anomalies, please contact the GK Software SE Corporate Accounting department immediately:

- **Email:** corporateaccounting@gk-software.com

Alternatively, you can use the reporting channel stated in Section 5 of this GK Code of Conduct.

GK's integrity and competition regulations may specify further details in this respect.

2.14. Conflicts of interest and benefits from third parties (corruption)

GK employees must avoid conflicts of interest of any kind and always behave loyally and with integrity towards our Group. In particular, it is prohibited to acquire an interest in competitors' or customers' companies or to enter into business relationships with them in a private capacity if this could lead to a conflict of interest. A conflict of this sort always exists where the type and scope of a shareholding are capable of influencing actions in the performance of activities at GK in any way.

This prohibition on accepting benefits from third parties applies not only to direct financial benefits, but also to other favours of a nature or scope that could call into question professional independence.

When accepting benefits, gifts or invitations, the limits of customary practice and appropriateness, tax regulations and relevant authorisation requirements must always be observed.

GK's integrity and competition regulations may specify further details in this respect.

2.15. Benefits to third parties (bribery)

In connection with business activities of any kind, our employees may not procure or attempt to procure any unauthorised advantages for any business contact, their employees or other third parties. This is to be assumed in particular if the type and scope of the benefit granted are capable of improperly influencing the actions and decisions of the recipient. This rule also applies to dealings with public officials and employees of public institutions.

GK's integrity and competition regulations may specify further details in this respect.

2.16. Safety, health, and occupational safety obligations

GK and its employees must ensure a safe and healthy working environment and comply with the applicable occupational health and safety regulations. Employees are prepared to take responsibility for the health and safety of all employees and our business contacts.

2.17. Right to organise and collective bargaining

The right of employees to form, join, leave or work for associations or organisations of their own choice for the purpose of promoting and protecting the interests of the workforce is respected.

2.18. Responsibility

The ethical principles and provisions of this GK Code of Conduct form an essential core component of our corporate culture. The implementation and monitoring of these principles are the responsibility of the Corporate Affairs department, while their establishment and the responsibility for their enforcement lie with the respective management.

Company-wide compliance with these principles is essential; all employees are responsible for this. Managers bear a particular responsibility in this regard. They are required to communicate the meaning and content of our GK Code of Conduct to their employees, to act as role models for them, and to support them in implementing this Code of Conduct. This should not restrict employees in taking responsibility for their own actions to the extent permitted.

3. Legal classification

If customs, legal provisions or other rules in a country in which GK operates differ from the provisions of our GK Code of Conduct, the stricter provisions must always be observed.

In the event that any individual provisions of this Code of Conduct are legally invalid, all other provisions shall remain unaffected.

4. Guidelines and internal regulations

In addition to this GK Code of Conduct, GK's regulations define our actions in more concrete terms. These must therefore always be observed in addition and must not contradict the purpose of the GK Code of Conduct. Our employees are responsible for keeping themselves regularly informed about all relevant regulations and for staying up to date on these.

This GK Code of Conduct is made available to all GK employees and is published on the website.

5. Reporting actual and potential violations; sanctions; questions

We would like to be informed immediately of any unlawful conduct at GK so that we can promptly clarify and stop such conduct. We therefore encourage everyone – whether employees, former employees, business contacts or other third parties – to report any indications of violations of GK regulations or applicable laws to us immediately. We assure all whistleblowers that strict confidentiality will be maintained when processing these reports.

GK employees should first contact their manager and the GK departments responsible for compliance issues (Corporate Affairs, IT Compliance).

- **Email:** compliance@gk-software.com

However, if this does not seem appropriate in the specific case or if a suspicion is of a relatively serious or sensitive nature, the internal whistleblower reporting centre can also be contacted directly. In order to guarantee the protection of every whistleblower, we enable their anonymity by means of a GK Integrity Line platform set up for this purpose by a service provider:

- **GK reporting centre:** <https://gkgroup.integrityline.com>

A GK Whistleblower Code may provide further details in this respect.

Please always bear in mind that the ethical principles and provisions of this GK Code of Conduct do not claim to be exhaustive. This means that we cannot provide answers to all eventualities in our business transactions. Violations of the principles set out above can have serious consequences not only for employees personally, but also for GK. These will therefore not be tolerated and will be investigated internally. If employment contract obligations have been breached, this will have consequences under labour law, which could even lead to termination of the employment relationship.

If you have **any questions or are uncertain** about how to interpret or work with this GK Code of Conduct, please contact:

- **Email:** compliance@gk-software.com

6. Right to modify

GK reserves the right to amend its Code of Conduct at any time without giving reasons. Minor editorial or linguistic changes that do not affect the content or purpose of the regulations may be made at any time without special notice.

Schönebeck, 01/22/2024

A handwritten signature in blue ink, appearing to read 'M. Scheibner', written over a horizontal line.

Michael Scheibner
Management Board Chairman|
CEO
GK Software SE

A handwritten signature in blue ink, appearing to read 'André Hergert', written over a horizontal line.

André Hergert
Management Board Mem-
ber| CFO
GK Software SE

A handwritten signature in blue ink, appearing to read 'M. Jaszczyk', written over a horizontal line.

Michael Jaszczyk
Management Board Mem-
ber| CDxO
GK Software SE