



The Retail Innovators

# GK Code of Conduct

Version 3 | September 7, 2022

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# Preamble

In this GK Code of Conduct, we set out our values and ethical principles that guide our decisions and actions towards our business partners, investors, the general public, and the environment.

Subsidiaries of GK Software SE are free to use their own Code of Conduct. However, any such Code must meet the conditions formulated here at a minimum.

All executives, persons employed by the GK Software Group (hereinafter referred to as "GK"), and those who act in the name of and as representatives of a GK company are therefore bound by the minimum standards established by this Code of Conduct and the sets of rules based on it.

The following provisions are intended to create the best possible conditions for a business and working environment characterized by integrity, respect, and fair conduct, while complying with ethical and legal standards. In doing so, we are committed to international agreements on the protection of human rights, anti-corruption, free competition, and sustainability.

To improve readability, the male form is generally used for groups of persons that include members of all sexes in this Code of Conduct and the associated sets of rules (guidelines) at GK. This designation has been chosen for reasons of linguistic simplicity and clarity. This is not intended to discriminate against persons of other sexualities.

The German version of this Code of Conduct is the legally relevant version. Any translations into other languages are only intended to communicate the provisions and principles originally formulated in the German language.

## 1 Basic principles

This Code of Conduct does not claim to prescribe the correct conduct for every situation. However, it sets out essential rules and principles that all employees must observe and apply at all times when performing their work for GK and when interacting with each other.

These ten principles serve as guidelines for the following provisions:

## The ten principles of GK

1. We observe the national and international laws and regulations applicable in the respective country in our business activities.
2. We respect the protection of international human rights.
3. We reject all forms of forced labor, slave labor, and child labor, as well as discrimination in recruitment and employment.
4. We treat our own trade secrets and those that have been entrusted to us, as well as personal data, confidentially and take appropriate protective measures to this end.
5. We act with integrity and treat customers, investors, business partners, and employees with fairness and respect.
6. We support sustainable management and environmental awareness in every area of the company. The steps we take in response to this include focusing on more environmentally friendly technologies and encouraging our employees to make careful and sustainable use of natural resources.
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 urge our business partners and employees to report violations of legal regulations, contracts, or GK guidelines.

## 2 Provisions

### 2.1 Compliance with national and international laws and regulations

All GK employees must observe the national and international laws and regulations applicable in the respective country.

### 2.2 Respect for human dignity

GK respects human dignity and promotes the observance and protection of human rights. Each employee is required to ensure that these universal fundamental rights are respected.

### 2.3 Rejecting forced and slave labor

GK rejects all forms of forced and slave labor. No person may be forced to perform work directly or indirectly by means of violence, intimidation, or other exploitation of a plight. Employees are only to be employed if they have voluntarily made themselves available to do so.

### 2.4 Rejecting child labor

In accordance with the ILO Conventions, neither child labor nor any exploitation of children or young people will be tolerated by GK.

### 2.5 Equal opportunities and non-discrimination

GK recruits employees with different backgrounds and levels of experience. Any form of discrimination or unequal treatment of employees is inadmissible insofar as it is not based on the requirements of employment. In particular, we do not tolerate any discrimination on the basis of, for example, gender, race, caste, national, ethnic, or social origin, skin color, disability, health status, political opinion, origin, beliefs, religion, age, pregnancy, or sexual orientation. The personal dignity, privacy, and personal rights of each individual are respected.

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

### 2.6 Dealing with internal knowledge and confidentiality

Unpublished information of commercial value to GK may constitute trade secrets. Business and trade secrets must be protected and treated confidentially. This also applies to such information that has been entrusted to GK by third parties, in particular by customers or suppliers. Unauthorized disclosure of such information to third parties is prohibited.

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

A non-disclosure agreement must be concluded in every case requiring the disclosure of confidential information.

Confidential information belonging to third parties may not be disclosed within GK, except to employees who need to be familiar with it in order to perform their duties.

All employees and contractors must comply with these confidentiality provisions even after they have stopped working for GK.

Only management, official spokespersons, or representatives expressly authorized to do so may respond to inquiries from the media.

## 2.7 Data protection

Every employee must comply with the principles applicable at GK for the protection and security of the data pertaining to employees, business partners, investors, and consumers. The necessary care must be taken within the scope of the assigned task in order to protect personal data. Any identified defects or errors must be reported to the supervisor or responsible data protection officer immediately and in full. More detailed information can be found in GK's data protection regulation.

## 2.8 Protecting company property

All employees have a duty to use GK's material and immaterial business assets expediently, sparingly, and responsibly in all respects. No employee shall use any work equipment, operating facilities, business records, material or immaterial property, or services of GK in any unauthorized way for private purposes.

Securing GK's material assets is the responsibility of local management or the entity owning the asset in question.

## 2.9 Transparent communication and documentation

GK is committed to a timely, appropriate, fair, and transparent information and communication policy. Company data and facts are documented and reported in a timely, complete, and truthful manner. The accuracy of financial reporting is ensured by the Management Board. All parties involved in this reporting are jointly responsible for the accuracy, completeness, and timeliness of the reporting.

In order to comply with GK's ad hoc notification obligation under capital market law, all employees are obliged to immediately inform the Management Board via their superiors of any developments that could significantly affect the company's stock exchange price.

## 2.10 Treatment of business partners, customers, and employees

GK expects a high level of integrity from all employees. Business partners, customers, and other GK employees must be treated fairly and respectfully at all times.

## 2.11 Complying with competition regulations

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

## 2.12 Insider rules

GK is a listed company and is therefore subject to the relevant national and international laws regarding insider trading. This includes, in particular, the prohibition of insider dealing, the enticement or incitement of a third party to engage in insider dealing, and the unlawful disclosure of insider information. An

insider is thus an individual who has information relevant to the price of shares before this information has become public knowledge.

GK keeps lists of employees who work with particularly sensitive information. If you are on one of these lists, you should be aware of your special obligation to keep such information confidential.

Insider trading rules are complex. A violation may constitute a criminal offense and be punishable by fines and/or imprisonment.

For more information, please contact the Investor Relations Department at GK Software SE:

**Email:** [ir@gk-software.com](mailto:ir@gk-software.com)

**Phone:** +49 800 0005697

## 2.13 Protecting the environment

All employees must prevent harmful environmental effects from occurring when carrying out their duties by taking preventive and mitigating measures that support sustainable management and must make careful and sustainable use of natural resources.

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

## 2.14 Money laundering

The fight against money laundering is understood to mean laws, regulations, and procedures designed to prevent criminals from disguising illegally acquired funds as legitimate income.

All applicable regulations and laws enacted to fight money laundering and the funding of terrorism must be complied with. GK will not tolerate any activities of employees or business partners that knowingly support financial crime, including money laundering. All employees of GK are encouraged to pay attention to unusual or suspicious activities that may indicate money laundering, such as large cash payments, falsified invoices, and other activities that deviate from normal business practices.

If any anomalies are noted, please contact the Corporate Accounting department at GK Software SE:

**Email:** [corporateaccounting@gk-software.com](mailto:corporateaccounting@gk-software.com)

Alternatively, you can use the reporting channel described in section 5 of this Code of Conduct.

## 2.15 Conflicts of interest and contributions from third parties (corruption)

GK employees must avoid conflicts of interest of any kind and always behave loyally and with integrity towards the company. In particular, it is prohibited to acquire holdings in companies of competitors or customers or to enter into business relationships with them in a personal environment if this can lead to a conflict of interest. A conflict of this type exists whenever the nature and extent of a holding is likely to influence activities involved in carrying out an individual's job at GK in any way.

The prohibition on accepting contributions from third parties concerns not only direct financial donations but also other benefits that could jeopardize professional independence.

The limits of custom and appropriateness, tax regulations, and relevant approval obligations must always be observed when accepting donations, gifts, or invitations.

## 2.16 Contributions to third parties (bribery)

No employee may provide or attempt to provide improper advantages to business partners, their employees, or other third parties in connection with business activities of any kind. This is to be assumed in particular if the nature and extent of this provided advantage are such as to unduly influence the

actions and decisions of the recipient. For further information, please see GK's anti-corruption guidelines.

## 2.17 Health and safety obligations

GK and its employees must ensure a safe and healthy working environment and comply with the applicable regulations on occupational health and safety.

## 2.18 Right to freedom of association and collective bargaining

The right of employees to form associations or organizations of their own choice for the purpose of promoting and protecting the interests of employees, to join or leave such, and to act on behalf of such, shall be respected. This must not hinder employees from carrying out their work in accordance with the employment contract.

## 2.19 Responsibility

The ethical principles and provisions of this Code of Conduct are an essential core element of our corporate culture. The implementation and monitoring of these principles are the responsibility of the compliance officers, whereas their establishment and enforcement are the responsibility of the respective manager.

It is imperative that these principles are complied with throughout GK – every employee is responsible for this. Managers have special responsibility in this context. They are obliged to convey to their employees the meaning and content of this Code of Conduct, to act as role models, and to support staff in its implementation. This is not intended to restrict employees in taking responsible action themselves to the extent permitted.

# 3 Legal classification

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

National and regional directives may provide for supplementary provisions to this Code of Conduct in order to regulate particularities. This code must not conflict with these standards.

# 4 Policies and internal rules

In addition to this Code of Conduct, the GK guidelines and other internal rules and instructions set out our actions in specific terms. For this reason, these must always be considered in addition. Employees are responsible for keeping themselves regularly informed about all relevant guidelines and other internal rules and for staying up to date on these. This Code of Conduct is made available to GK in Confluence.



## 5 Reporting of actual and potential violations, sanctions, and questions

We would like to be informed immediately about unlawful conduct in our company so we can promptly clarify and remedy such conduct. For this reason, we encourage everyone – whether employees, former colleagues, customers, suppliers, or third parties – to report any violations of GK guidelines or applicable laws to us immediately. We assure all whistleblowers that strict confidentiality will be maintained when processing these reports.

We ask that GK employees first contact their supervisor. If this does not seem appropriate in the specific case, the internal reporting office can also be contacted directly. To ensure that every whistleblower is protected, we provide for their anonymity by means of a GK reporting office platform set up for this purpose by a service provider:

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

The ethical principles and provisions of this Code of Conduct do not claim to be exhaustive. They cannot, therefore, offer a response to all eventualities in our business dealings. Violations of our above principles can have serious consequences, not only for the employee personally but also for GK. These violations will therefore not be tolerated and will be investigated internally. If contractual obligations have been violated, these have consequences under employment law, which can also lead to the termination of the employment relationship, among other things.

**If you have any questions or uncertainties** concerning the interpretation of this Code of Conduct or working with it, please contact us at:

**Email:** [compliance@gk-software.com](mailto:compliance@gk-software.com)