



Group Rulebook 2022

Guidelines for standardized behavior
of all employees



Introduction

As the parent company of the HIRSCH Servo Group, HIRSCH Servo AG defines its group wide corporate policy in group wide applicable guidelines and instructions, including this Group Rulebook.

By establishing generally applicable rules and regulations, the Group-wide guidelines are to be presented transparently, thus ensuring that all employees within the Group act in a uniform manner.

The local company management must therefore actively promote the broad communication of this Group Rulebook and ensure its sustainable implementation.

This is done, on the one hand, for new employees by handing over the Group Rulebook when an employee joins the Group and, on the other hand, by regularly checking that it is up to date and, if necessary, rolling out the adapted sets of rules anew.

In addition, the Group Rulebook is made available to all employees electronically at any time.

Therefore, the local company management ensures that the Group Rulebook is translated into the respective local language, handed over to new employees, rolled out if necessary, and electronically retrieved at any time.

All employees are obliged to act in accordance with the principles laid down in this Group Rulebook and to follow the guidelines stipulated herein. In addition, all employees are expected to show conscious commitment and active cooperation in the implementation of these guidelines.

Compliance with laws and internal guidelines must be monitored regularly in all Group companies. If necessary, the guidelines contained in this Group Rulebook must therefore be adapted by the local Group company to the applicable local legal regulations, with the involvement of the HIRSCH Servo AG employees responsible for the respective matters.

General Notice: The term "employee" used in this Group Rulebook is always gender-neutral and refers to both female and male persons.

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Ethics-Codex

1. General Conduct Requirements

Our values – respect, responsibility and compliance with the law – determine our actions and the way we conduct our business.

Having responsibility means that each individual assumes responsibility for his or her actions.

In this context, respect means that wherever we operate we respect the people's basic rights and our employees', customers' and suppliers' cultural differences.

When competing with others, we rely on the merits of our products and services, and ensure that our sales materials and other publications describe our products and services correctly and fairly. We are open and honest and are committed to our responsibility. We are reliable partners and only make promises that we can keep.

1.1 Law-Abiding Conduct

Compliance with the law is top priority for our company. You must therefore abide by the statutory provisions of the legal system to which you are subject. Contravention of the law must be avoided under any circumstances.

If you fail to abide by the law, you will face disciplinary action for breaching your duties agreed in the employment contract, irrespective of the penalty under the law.

1.2 Responsibility for the HIRSCH Servo Group's Reputation

The HIRSCH Servo Group's reputation is primarily characterised by each individual's manner, actions and conduct. Inappropriate conduct, even on the part of just one employee, can therefore cause considerable damage to the company.

Consequently, you must pay particular attention to the HIRSCH Servo Group's reputation in public. When carrying out your duties, you must always take this into account.

1.3 Mutual Respect, Honesty and Integrity

We respect each individual's personal dignity, privacy, and personal rights. We work together with men and women of different nationalities, cultures, religion, and skin color. We do not tolerate any discrimination or any sexual or other personal harassment or insult.

These principles apply both to working internally with colleagues and to conduct towards external partners.

1.4 Staff Development

We live an appreciative corporate culture internally and externally and focus on the contentment of our employees. We pay attention to a working environment in which all employees experience meaning and joy in their work.

Our employees act on their own responsibility and are quality-conscious. We offer them an attractive workplace and challenging prospects. We invest in their training and promote a work-life balance.

1.5 Leadership, Responsibility and Supervision

Our managers are responsible for their employees. They have to earn employees' respect with exemplary personal behavior, a high standard of work, openness, and social skills. We expect them to set clear and realistic targets, manage employees on the basis of trust, and give them as much personal responsibility and scope as possible.

Managers have both supervisory and administrative duties.

They are responsible for ensuring no offences are committed within their area of responsibility that could have been prevented or made more difficult with proper supervision. They are also responsible in case of delegating individual tasks.

The following applies in detail:

The manager must select employees carefully on the basis of personal and professional suitability. They have a duty to take due care which increases the more important the tasks are that the employee has to carry out (selection duty).

The manager must set employees tasks precisely, completely and reliably, particularly with regard to meeting the legal requirements (duty to issue instructions).

The manager must ensure that compliance with the legal requirements is constantly monitored (supervisory duty).

The manager must make it clear to employees that violations of the law are frowned upon and will take disciplinary action under employment law.

2. Interaction with Business Partners and Third Parties

2.1 Compliance with Competition Legislation and Anti-Corruption Policy

Only fair competition gives us the right to make full use of our abilities. The dictates of integrity also apply to the fight for market shares.

You are therefore required to observe the rules of fair competition.

Assessment under anti-trust legislation may be difficult in individual cases. There are still actions however that regularly constitute a violation of anti-trust law:

You may not hold any talks with competitors in which prices or capacities are fixed. Also inadmissible are agreements with competitors regarding a waiver of competition, submitting sham offers for tenders or allocating clients, territories or product groups.

The following therefore applies:

We collect market information using legitimate means and make independent decisions regarding our economic strategy.

If competitors buy products, the information shared in the process is strictly limited to what is required for the relevant transaction.

The consequences of violating anti-trust laws include high civil and criminal penalties, possibly including personal fines and sentences for the violator, the risk of being sued by customers or other injured parties for damages, an unfavorable public image and as a result the HIRSCH Servo Group's reputation being damaged in the long term.

For these reasons, we do not tolerate infringements of anti-trust regulations.

2.2 Offering, Promising and Granting Advantages

Offering and accepting gifts and hospitality can promote mutual understanding and improve relations in everyday business life, but they can also create a conflict between personal interests and professional duty. Gifts and hospitality over and above a normal level intended to bring about actions in breach of duties in the course of business may not only weaken trust in our company and make us appear unfair, but they can also lead to consequences for the company and the individual under criminal law.

We therefore fight for orders with the quality and price of our innovative products and services.

You may not offer, promise or grant third parties unjustified benefits in connection with business activities and with the intention of influencing their decision making – directly or indirectly – either as monetary payments or in the form of other services.

Promotional gifts and invitations extended to business partners' employees must be carefully selected so that the recipient does not gain any impression of dishonesty or impropriety. This

impression may in particular be created if such offerings exceed the value of €100. If in doubt, request the recipient to have acceptance approved beforehand by his or her superior. If the recipient is reluctant to ask, it will show that he or she believes accepting would be improper. You must record any expenses in connection with invitations properly, truthfully and in detail.

Gifts – also including invitations to meals – for domestic and foreign civil servants, other government officials (incl. board members and employees of companies where domestic or foreign regional authorities hold over 50%), representatives (Congressmen) and arbitrators are strictly forbidden.

This applies both to cases where legitimate action in connection with a specific official transaction is intended to be “induced” and – without any connection to a specific official transaction – where the official or arbitrator is intended to be influenced in his or her work itself (securing favor by bribery).

It is understood that any offering, promising or granting of advantages both to private individuals and officials for actions (or waivers) in breach of their duties is strictly forbidden.

If you sign contracts with consultants, brokers, agents or similar third parties, you must ensure that these third parties also do not offer or grant any unjustified advantages.

2.3 Requesting, Allowing to be Promised and Accepting Advantages

You may not use your position in the company to request, accept, gain or allow yourself to be promised advantages from third parties for the purpose of conduct in breach of your duties.

Furthermore you must not request, accept, gain or allow yourself to be promised advantages from third parties that exceed the normal scope of occasional or promotional gifts of minor value or hospitality to an appropriate extent.

If you are in any doubt concerning the correct procedure, you must involve your superior and ultimately the managing director before making your decision.

2.4 Special Rules for Awarding Contracts

Whoever submits a quotation for a contract must be able to expect us to review it fairly and objectively. If you deal with awarding contracts, you must therefore observe the following rules in particular:

- Notify your superior of any personal interests that could exist in connection with carrying out your duties.
- Do not unfairly favor or hinder any suppliers competing for contracts.
- You may only accept invitations from business partners if the occasion and extent of the invitation are appropriate, and refusing the invitation would be against the dictates of politeness.
- You may not contract companies with which you have business dealings to work for you personally if they could derive advantages as a result.

2.5 Donations

Countless clubs, societies and organizations approach our company for donations of various kinds. The following rules apply to donations:

- Requests for donations from individuals must be refused.
- Payments to personal accounts are not permissible.
- No donations may be made in any case to people or organizations that could damage our reputation.
- The donation must be transparent. Both the recipient of the donation and the intended use by the recipient must be known to us.
- Donations should be tax deductible.

We do not donate to political organizations. Payments similar to donations violate transparency legislation and are not permitted.

3. Avoiding Conflicts of Interests

The HIRSCH Servo Group believes it is important for you not to be subject to conflicts of interests or loyalty in your work. Such conflicts may arise if you also work for another company or hold an interest in one. The following rules therefore apply here:

3.1 Restraint on Competition

Operating a company or acquiring an interest in a company that competes fully or partially with a company belonging to the HIRSCH Servo Group is not permitted.

Should you find out that a close relative holds an interest in a competitor, you must notify the human resources department in writing and the interest must be documented in your personnel file.

3.2 Secondary Employment/Additional Business

The management must be notified in writing beforehand of the commencement of any sideline activity for remuneration.

Secondary employment may be prohibited if it leads to a deterioration in your work performance, is inconsistent with your duties in the company or there is a risk of a conflict of interests.

Additionally, you must obtain prior written permission for the participation in companies that are business partners of a company belonging to the HIRSCH Servo Group .

Permission is granted by the respective management board and documented in the personnel file.

Permission is not granted or can be withdrawn again if the employee is involved with the respective company on official business. The same applies if you are in a position to influence the HIRSCH Servo Group's business policies in relation to this company.

Should you find out that a close relative holds an interest in a business partners company described above, you must notify the human resources department in writing and the interest must be documented in your personnel file.

There is definitely a conflict of interests if you can answer one of the following questions with "yes" or "perhaps":

- Could other employees or outsiders be led to believe that the situation has an effect on how you carry out your work or what decisions you make?
- Do you or your family benefit in any way from your relations with the third party that does business with the HIRSCH Servo Group?
- Do you feel obliged to do something on the grounds of your relations with the third party that does business with the HIRSCH Servo Group?
- Would you feel uncomfortable if anyone from the HIRSCH Group knew about the situation?

4. Using Company Property

Company property may only be used for legitimate company purposes.

You may not use company property for personal gain or for conducting private business and you may not allow other people who do not work for the HIRSCH Servo Group to use it.

The e-charging stations provided by the company for e-vehicles may only be used for charging company cars. Charging of private vehicles is therefore not permitted.

4.1 Copier and Telephone

You may occasionally use company resources such as copiers or telephones for personal reasons as long as you do not incur any measurable additional costs as a result, do not distract or disturb other employees by using them, and you observe the Group's other rules.

Under no circumstances may you retrieve or forward information that could incite racial hatred, glorification of violence or other criminal acts or that has a content which is sexually offensive against the relevant cultural background.

You are not permitted to keep records, create files, image and sound documents or make copies without your superior's permission unless your work necessitates it. Passwords must be kept confidential.

For security reasons you must comply with the corporate **IT Policy** without exception.

4.2 Company Cars

Certain employees may be entitled to a company car for their work. The use of this vehicle is subject to express authorization which can be revoked at any time.

Details regarding the use of company cars are to be found in the **Car Policy**. The rules given must always be followed.

5. Handling Information

5.1 Records and Reports

To ensure working together openly and effectively, reporting must be correct and truthful. This also applies to relations with investors, other employees, customers, business partners, the public and all government agencies.

All records and reports that are prepared in-house or issued for external use must be correct and truthful. In accordance with generally accepted accounting principles, data entries and other records must always be complete, correct, timely and appropriate for the system.

5.2 Confidentiality

All employees must protect the company's and other companies' (e.g. customers, suppliers or other business partners) business and trade secrets. Therefore, confidentiality shall be maintained with respect to internal matters of the Company that have not been publicly

disclosed. This includes but is not limited to details that relate to the company organization and its facilities, business, fabrication, research and development processes and internal reporting figures (“Confidential Information”).

Confidential Information may not be disclosed or otherwise made available to third parties without authorisation, unless such authorisation has been granted to the employee.

The obligation to maintain confidentiality also applies after termination of your employment contract.

5.3 Data Protection and Security

Access to the intranet and internet, worldwide electronic data interchange and dialog, and electronic business transactions are decisive for the effectiveness of each individual employee and the success of the business as a whole.

However, the advantages of electronic communication also involve risks in the protection of privacy and data security. Taking effective precautions against these risks is an important part of IT management, leadership responsibility and also your tasks, which is why the **IT Policy** guidelines must be strictly adhered to .

Personal data may only be collected, processed or used in accordance with the applicable legal provisions to the extent necessary for specified, explicit and legitimate purposes. High standards must be guaranteed for the data quality and technical protection against unauthorized access. The use of data must be transparent to those affected, and their rights to information and correction, and if need be to protest, block and delete the data must be protected.

6. Health, Safety and Environment

6.1 Environment and Technical Safety

Protecting the environment and conserving resources are high priority corporate goals.

When we develop our products, eco-friendly design, technical safety and health protection must be firm targets. In your day-to-day work, you must therefore ensure that you use material resources effectively, minimize power consumption and waste creation, and dispose of unavoidable waste in an environmentally friendly manner.

You must report any violations of environmentally relevant regulations. This also includes, for example, reporting any liquids spilt, unpleasant odors, excessive noise, inappropriate waste management or waste of energy so that we can subsequently take action to put a stop to it.

6.2 Occupational Health and Safety

Our responsibility towards employees and colleagues demands taking the best possible precautions against the risk of accidents. This not only applies to the technical planning of workplaces, facilities and processes, but also to safety management and personal behavior in day-to-day work.

You must give safety your constant attention and undertake to report violations of safety regulations and any safety devices requiring maintenance to your immediate superior.

7. Applying Human Rights Standards

Our relationships with our employees and stakeholders, including interest groups and people in our sphere of influence, such as neighbors, authorities, etc. are based on respect for each individual's dignity and treating everyone equally.

When recruiting, paying and promoting employees, we do not discriminate on the grounds of race, religion, national origin, color, gender, age, marital status or sexual orientation.

In the HIRSCH Servo Group companies, we do not tolerate any physical, mental or sexual harassment of employees. We expect all employees to treat each other respectfully and politely. We do not tolerate mobbing or derogatory treatment. We expect managers to set a good example.

We protect your rights to privacy. Data and other information on you is treated confidentially and will not be used without your consent unless permitted or required by law.

As a whole, but especially regarding the ban on child labor and forced labor, we strictly comply with the International Bill of Human Rights.

8. Complaints and Notices

You can submit a personal complaint to your superior, the human resources department or other person appointed for this purpose, or draw their attention to circumstances indicating that the Ethics Code is being violated. The matter will be reviewed and, if necessary, appropriate action will be taken. All complaints will be treated confidentially.

(1st June 2021)

Annex

Treaties and Recommendations by International Organizations

In addition to the laws and regulations in the individual countries, various treaties and recommendations by international organizations also apply. They primarily address member states, not individual companies directly. However, they are very important guidelines on how an international corporation and its employees should act. We therefore attach great importance to compliance with these guidelines worldwide. The HIRSCH Servo Group also expects its suppliers and business partners to comply with them.

Below is a list of the most important treaties of this kind:

Universal Declaration of Human Rights (UN) adopted in 1948, and the European Convention for the Protection of Human Rights and Fundamental Freedoms, 1950 (ECHR);

Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy by the International Labour Organisation (ILO), 1977 and the ILO Declaration on Fundamental Principles and Rights at Work, 1998 (especially on the following subjects: abolition of child labor, elimination of forced or compulsory labor, elimination of discrimination, freedom of association, and right to collective bargaining);

Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, 2011;

Agenda 21 on sustainable development (final document at the major United Nations Conference on Environment and Development, Rio de Janeiro, 1992).

Travel-Policy

1. General/Definitions

A “business trip” is when you temporarily leave your place of work in order to carry out tasks for your employer in one or more other places.

Your “place of employment” is the municipal area of the city where your regular workplace is located. If you mainly work in the field, your place of employment is your permanent place of residence.

A business trip starts when you leave your place of work or home. The same applies by analogy to the end of the business trip.

A “business appointment” is when you work for business reasons within your regular place of employment, but outside your regular business premises. In the event of a business appointment, we will only reimburse travel expenses if you provide receipts.

A “domestic business trip” is when you work for business reasons outside your regular place of employment, but within Austria.

A “foreign business trip” is when you temporarily travel abroad in the performance of your duties.

The provisions regarding business travel apply to services performed at trade shows or exhibitions outside your regular place of employment.

2. Authorization

You may only go on business trips if business reasons make them absolutely necessary and the purpose cannot be achieved in any other way. They must be limited to the time and basic costs required for the business purpose.

Every business trip must be applied for via the DPW system prior to departure and approved by the direct superior (incl. travel and accommodation costs). Air travel and travel abroad must also be approved in advance by the CEO (“Vorstand”).

Regarding business trip approval, the management may make anytime revocable exceptions for field staff who have to travel on a regular basis.

Combining business travel where the costs are defined in this Policy with a holiday or other trip for pleasure is only permitted if approved by the management in particular. We will only reimburse the costs incurred on the business trip.

3. Ticket Reservations/Means of Travel

All bookings required must be made through our appointed travel agents.

Indicate the means of travel you have selected on the travel form. When selecting the means of travel from the options available, you have to choose the cheapest.

- a) Public transport (train, bus, plane)
- b) Company car
- c) Rental car
- d) Private car (subject to approval by supervisor)

When renting a car, taking the kilometers to be driven and the number of people into account, you should generally select a lower mid-size vehicle. When booking the rental vehicle, the car rental company with which Hirsch has an agreement must be selected and the rate agreed between Hirsch and the car rental company must be applied. Bookings which are not carried out in this way are not permitted. The booking of rented vehicle has to take place at the earliest possible time before travel start.

If a signature is required on a rental agreement during the collection of the rental vehicle, the rental agreement must be carefully checked by the lessee and any supplements, insurances or fees not agreed must be claimed immediately.

When accepting a rental vehicle, it must be checked for damage and, if necessary, a complaint must be made immediately.

Every business trip with a rented vehicle must be planned in such a way that the rented vehicle is returned with a full tank of fuel without exception.

4. Business Travel with Your Own Car

The use of a private car for business trips is to be approved by the direct superior. The compensation shall be paid in accordance with local legislation.

5. Travel Allowances

The additional personal expenses associated with the business trip shall be balanced in accordance with local legislation.

6. Air Travel

With regard to the approval of air trips please see clause 2.

Economy class flights may be booked solely. Booking of any higher class such as business class is not admitted. The nearest airports have to be preferred. Always use the most cost-effective tariff. It is the flight price to be paid after deducting all discounts and reductions, and taking the purpose of travel into consideration. Costs and options for changing flights must be weighed up, taking the purpose and duration of travel into consideration.

It is important to ensure that air travel is booked as early as possible before the start of the journey and that changes to bookings may only be made in justified cases.

Costs and possibilities of the rebooking are to be considered considering the travel purpose and the travel duration.

If you fly regularly, you have to join a frequent flyer program. Use the air miles earned for free flights on business trips only. Using air miles for upgrades must be approved by the CEO or Board.

7. Training, Courses, Seminars

Such events are not regarded as business travel under this Policy with the exception of the provisions relating to travel by private car. We assume that all meals are generally provided. If no food is provided, we will reimburse costs on the basis of receipts. The basic working hours for the relevant working day apply. Travel time will not be reimbursed.

We will not credit time for any training courses held outside working hours.

8. Travel Expense Claims

The travel expense statement has to be prepared immediately after the travel is completed.

In addition a report on every trip documenting all the important details has to be attached to each travel expense claim.

For travel expense statements that are not prepared on time, the expiration periods provided for in the locally applicable regulations (law, collective agreement, etc.) shall apply.

Payroll accounting is responsible for calculating the part of your travel allowance subject to tax and statutory contributions.

You must provide receipts to prove any other necessary expenses in connection with business travel, such as telephone costs, train tickets, toll charges, etc.

(1st June, 2022)

Car-Policy

1. Entitled groups of persons

Entitled groups of persons (hereinafter referred to as Employees):

- A) Management Board (“Vorstand”)
- B) Managing Director (“Geschäftsführer”)
- C) Other employees

2. Purpose, Validity, Use

- a) These provisions apply to all new company cars purchased or leased after 01.06.2021.
- b) The following sections define standard rules governing the use of company cars. It was also defined that the fleet should exist uniformly according to type matrix clause 2.
- c) A company car is only available to those employees who, either under their employment contract or under another agreement with the company, are entitled to it.
- d) The Company reserves the right to amend, replace or cancel this policy at any time.
- e) The Company provides you with a (leased) vehicle for use under the terms of your employment contract or other respective agreement and the following provisions.
- f) The Company reserves the right to replace the company car with another equivalent one and in particularly urgent cases to use it elsewhere temporarily.
- g) If the Company provides you with another company car, this policy shall apply accordingly.

3. Company Car Model and Features

- a) A car can be chosen from the table below depending on your employee category and taking all the provisions of this agreement into consideration. What is meant by the purchase costs is the list price minus all discount and any special terms granted by the leasing company or dealer and including all taxes. In the case of vehicles eligible for input tax deduction, the purchase price is to be understood without value added tax.
- b) The choice of car model is the responsibility of the fleet management. The costs must not exceed the figures indicated below (including sales tax where applicable). It must be ensured that from the respective category A) to C) a vehicle is preferably selected which is entitled to input tax deduction. In justified cases, the Management Board may approve deviations in acquisition costs and mark-ups/types.

Matrix vehicle acquisition costs

	acquisition costs
A)	€ 75,000
B)	€ 50,000
C)	€ 40,000

- c) The colors to be chosen are black and silver.
- d) You are not permitted to select a vehicle of a higher category, even if you are willing to pay the difference. You may select optional extras. This is however provided that the maximum price shown under Category A) through C) is not exceeded, or you assume the costs of such extras in full and pay for them in full in advance. You are not entitled to demand reimbursement of the costs or removal of the optional extras – neither at the time of returning the vehicle nor on termination of your employment contract.
- e) Such extras must not increase the running costs of the vehicle. You are not entitled to make any alterations to the vehicle that would reduce its value.

- f) The following applies to all company cars:

No exotic models, off-road vehicles, convertibles, coupes or other two seaters. The fleet Management and if applicable the Management Board will decide as required whether a model is permissible. The use of optional equipment and extras has to be restricted.

4. Duration of Use

- a) Company car use is based on the optimal running time. The Company will purchase a replacement when it is most cost effective, at the latest after the company car has been used for five years or the maximum mileage for the category has been reached.
- b) If after returning the company car, you are entitled to another one, the rules for use applicable at this point in time will apply to the next vehicle.
- c) Should your authorization change during the term of the lease to the effect that you are entitled to a company car of a different category, the vehicle will generally not be replaced until after the agreement has expired.
- d) If your authorization is canceled, the Company reserves the right to demand the company car's return.

5. Your Duties

- a) You must prove that you are in possession of a driver's license required to use the company car without any restrictions. If any restrictions apply or your driver's license is suspended – including temporary suspension, imposing of a driving ban or other official compulsory measures affecting your driver's license, you must notify the Company immediately. You must keep the vehicle and/or insurance documents entrusted to you for the duration of use in a safe place, carry them when driving, and hand them over to the Company when returning the car.
- b) You are responsible for complying with the regulations of the road traffic act (StVO), and other legal requirements relating to the vehicle. In addition, you also have to ensure in particular that
- the company car is treated properly and with due care
 - the company car is always maintained in a safe and roadworthy state (tires, steering, brakes, lights, car safety test to Art. 57 (a) StVO)

- the maintenance and lubrication services prescribed and recommended by the manufacturer are carried out punctually at an authorized repair center which has been approved by the fleet management
 - the vehicle is kept clean
 - the smoking ban within the car is observed
 - all the provisions for traffic safety (breakdown triangle, safety vest, first aid kit) are complied with
 - the vehicle is returned in a condition cleaned inside and outside.
- c) You or the driver must pay fines and tickets yourselves. If sent to the Company, they will be forwarded to you for payment.
- d) You are not permitted to change the company car and/or terminate the company car lease prematurely for personal reasons.
- e) In addition, you are prohibited from selling, renting out, pledging or raising a loan on the company car.
- f) Using the company car for races, performance tests, practice drives as part of the driving licence training, tuition purposes, agility tests, etc. is prohibited.

6. Accident Damage

- a) The employee must report any damage to the company car in writing to the fleet management without delay, at the latest on the next working day.
- b) In case of an accident, regardless of who is at fault, you must notify the police. This is not required if damage is minor, nobody has sustained injury and/or a European Accident Report has been completed and signed by the parties involved in the accident. In all cases, you must note the identity and addresses of everyone involved and witnesses, the vehicle and insurance details, and if vehicles have foreign license plates, the number and validity of the green card. Accidents abroad must always be reported to the police.
- c) Make suitable sketches and – if possible – take photographs to show local conditions and any skid marks. You must contact the Company immediately and report the accident details. If you have an accident, use one of the accident report forms to be kept in the company car (see driver's folder). You are not permitted to admit that you are at fault.
- d) Following the accident and if the company car is otherwise damaged, you must complete an insurance report within three days for third party liability claims and within ten days for

comprehensive insurance claims, and send it to the fleet management for forwarding it to the leasing company. In addition, the leasing company's terms enclosed in the driver's manual apply to accident or damage reports and repairs.

7. Costs

- a) The Company shall make the monthly lease payments to the leasing company for the company car.
- b) The costs of running, maintenance, upkeep and insurance for the company car during business and personal use shall also be borne by the Company. All vehicle-related expenses should be paid for by cashless means using the fuel and service cards issued by the leasing company where possible. After refueling or E-charging, you must record the mileage reading. The receipts received for service, fuel and electricity must be submitted unsolicited and in full to the accounting department by the end of the month at the latest. You are liable for appropriate use of the cards for your company car only.
- c) If you have paid expenses yourself (e.g. for fuel, E-charging, maintenance, car care, etc.) and produce the receipts, the Company will reimburse these costs by bank transfer to an account specified by you. In the interests of making payments efficiently and by cashless means where possible, this procedure should however be restricted to unavoidable individual cases.

8. Personal and Third Party Use

- a) You are also permitted to use the company car for non-business purposes under the terms of your employment contract or respective other agreement. Such use also includes during a vacation as long as your employment contract is still valid afterwards and you actually continue to work for the Company.
- b) Your employer may revoke authorization for personal use at any time.
- c) Giving third parties use of the company car is not permitted. An exception here is giving the car
 - to Company employees if instructed to do so
 - to spouse / partner with joint residence (provided this person is in possession of a valid driver's license)
 - to others in emergencies (if the person has a valid driver's license).

9. Tax Treatment of Personal Use

- a) The cash value benefit of personal use of the company car is subject to income tax under the applicable statutory provisions. It is calculated on the basis of the taxable purchase costs, the CO2 limits, and the leasing company's financing offer, and taken into account by adding the sum (payment in kind) to your monthly salary liable to tax and national insurance.
- b) If you use the car personally for less than 6,000 km in the calendar year – this figure also includes trips between home and place of work – and document the trips in a log without omissions, another value of the payment in kind under (a) can be deducted.
- c) You are responsible for ensuring that these details are correct – especially for keeping a log as required under tax law.
- d) For an exact determination of the privately incurred driving kilometres, the company reserves the right to install a digital logbook in combination with vehicle location and vehicle tracking in the company vehicle.

10. Liability

- a) Company cars are covered by third party and some by comprehensive insurance. You are liable for all damage not covered by the insurance (except the deductible), especially in the event of gross negligence or intent (e.g. driving under the influence of alcohol, drugs or medication).
- b) You are personally responsible for the vehicle's safety and general condition.
- c) When taking delivery of the vehicle, you assume the legal duty to maintain its safety under the keeper's liability.
 - d) You are liable for handing over the vehicle to unauthorized people. Passing the vehicle on to unauthorised persons may also have consequences under labour law.
- e) Driver license suspension must be reported immediately to the human resources department and your superior.

11. Company Car Breakdown

- a) Repairs to the company vehicle must be approved by the fleet management prior to execution.
- b) If your car requires brief repairs or maintenance work, you are not entitled to a replacement car.
- c) Contact the fleet management if your car is unavailable for more than two days.
- d) Appointments for inspections and minor repairs must be arranged for days where no business trips are scheduled.

12. Returning the Company Car

- a) On termination of your employment contract, you must return your company car cleaned inside and outside no later than at the end of the last day you actually work, taking any requirements stated in separate agreements into consideration. In addition, on termination of your employment contract you must also surrender the vehicle log together with the keys and documents and confirmations of tolls to the person responsible for the fleet.
- b) If you are on temporary leave of absence, ill for a longer time or released from work or taking remaining leave on termination of your employment contract, the Company shall decide at its discretion whether you may retain the company car during this period.
- c) You must return the company car in person at a place specified by the Company that is also reasonable for you and at a time specified by the Company.
- d) If the company car is not returned on time and you are responsible, the Company is entitled to recover the company car and have it moved to the place arranged for return at your expense.

13. Final Provisions

- a) Any amendments and supplements or cancelation of individual provisions in this policy are not effective unless in writing.

- b) If any provision of this policy is or becomes invalid, the validity of the remaining policy will not be affected in any way. In such cases, the Company undertakes to replace any invalid provision with a valid provision which most closely approximates the intent and economic effect of the invalid provision.
- c) Any disputes arising out of or in connection with the use of the company car are subject to the applicable law and jurisdiction under the provisions of the employment contract.

(1st June, 2022)

IT Policy

1. Preamble

1.1 Objectives

For the HIRSCH Group (hereinafter referred to as “HIRSCH”) the computer systems, networks, IT infrastructure and IT applications (hereinafter collectively referred to as "IT systems") form an important basis for supporting HIRSCH business processes.

At HIRSCH we therefore strive to protect

- Our IT systems against loss, destruction, damage, interruption, corruption, malfunctioning, unauthorized access, and unauthorized use.
- Confidential information that leaves the company via IT systems (e.g. networks, portable computers) against loss, corruption, unauthorized access, and unauthorized use.

This policy applies to all IT system components, including computer systems, servers, PCs and workstations, mobile devices, local and wide area networks, data transmission by telephone, communication systems and other means of sending or storing data, and to all IT applications that are the property of HIRSCH.

This policy is aimed at supporting you in using the company’s IT systems efficiently.

HIRSCH’s IT department has to meet the requirements for ensuring that the guidelines described here are followed.

- Password guidelines

- Cloud storage guidelines
- E-mail guidelines
- Internet guidelines
- Laptop guidelines
- Mobile device guidelines (smartphones, tablets)
- Hardware guidelines
- Software guidelines

1.2 Ownership of Information

As the IT systems play a significant role in the company's economic success, we monitor them using various aids (e.g. firewall, virus scanner, content scanner, etc.) to protect them against financial or legal damage. You may therefore only use the IT systems for business purposes.

All information that is stored in an IT system is the property of HIRSCH. It must be free of fraudulent, unethical or any other content that breaches company rules or the applicable legislation (e.g. copyright).

1.3 Users and Responsibilities

All HIRSCH employees, temporary staff, working students and external service providers who use a PC, tablet, smartphone, workstation or mobile computer, irrespective of the type of connection to the central HIRSCH IT systems, must comply with the IT policy. This applies to the entire HIRSCH Group.

You have to ensure information security by acting responsibly and complying with the regulations, guidelines, instructions and contractual obligations relevant to information security. Please handle all IT systems, data and information you use correctly and with due care.

Under current legislation, you may be required to pay compensation for conduct that puts the security of data, information, IT systems or the network at risk, and causes damage to the HIRSCH Group or a third party.

1.4 Compliance

Security is the result of cooperation between all the employees involved and partners who have anything to do with corporate information and the company's IT systems.

You as a computer user are responsible for knowing and understanding the content of this policy and complying with it. If you require additional information to help you gain a better understanding of the content, you can contact the HIRSCH IT department or your direct superior who will explain it in more detail.

Any breach of this policy will be subject to disciplinary action, which may range from a warning to dismissal, depending on the seriousness of the violation. Serious violations can also lead to consequences under civil or criminal law as applicable.

You are encouraged to report any weaknesses or abuse regarding the security of HIRSCH IT systems to your superior or the HIRSCH IT department immediately. Such reports will be treated confidentially on request.

The following in particular may be deemed criminal offenses:

- Unauthorized procurement of other people's data that is not intended for you and is specially protected against unauthorized access
- Compromising other people's assets by designing a program incorrectly, by using incorrect or incomplete data, by unauthorized use of data or by causing an unauthorized effect on the way a program runs (primarily DPW, proAlpha, electronic banking)
- Illegally deleting, altering, suppressing, or making data unusable
- Unauthorized destroying, corrupting, rendering unusable, removing or altering of a data processing system or data medium
- Using information for illegal purposes
- Punishable violations of the Austrian Data Protection Act or Austrian Civil Code

2. Group Policy on Computer Use

2.1 Use of PCs, Terminals, Workstations, and Similar IT Equipment

The HIRSCH IT department has designed the various computer devices such as PCs, terminals, workstations and similar IT equipment for efficient use. To ensure effective service, only the HIRSCH IT department may make any modifications to the hardware and software according to the applicable standards, i.e.:

- Do not install any privately owned software, e.g. games, shareware or freeware. Should it prove necessary to install such software, you may only do so after contacting the HIRSCH IT department and obtaining their express consent in order to prevent interaction with the existing configuration.
- You are not permitted to install, own or run any security programs or tools (e.g. password crackers, network sniffers, port scanners or network monitors, etc.). Even if you have to use such tools as an essential part of your work (e.g. as a service technician in mechanical engineering), you require written permission from the HIRSCH IT department.
- Do not install any additional hardware without permission from the HIRSCH IT department.

To protect HIRSCH property, you must observe the following rules:

- Do not let third parties use any systems, including the installed software, as they are solely intended for employees.
- If you leave your workplace, you must protect all systems by logging off the system or by locking your desktop. Screen savers protected by passwords are only possible on workstations, PCs or laptops. Activating a screen saver under Citrix is not possible. Here you have to lock the screen manually by clicking “Lock this computer” in Windows Security.

- Neither internal information nor information on employees may be made accessible to outside parties using IT devices unless it is a business-related necessity. Written permission is required from the HIRSCH IT department before forwarding IT-specific information.
- You may not access or obtain access for which you do not have express permission to data or programs in IT systems that are obviously outside your normal responsibility or are not intended for you in a clearly recognizable way. The IT department must define access-specific access rights in the form of groups.
- Data should generally only be stored on the file server (central backup and access rights). You bear the responsibility for the security of data stored locally (e.g. notebook, PC or workstation).
- Mobile devices such as tablets or smartphones represent a special security risk and may only therefore be used if agreed with the IT department beforehand.

2.2 User Names and Passwords

Permission to access the HIRSCH IT systems will be granted if you require it for your work in the company. Such access is controlled by a user name and a password which are both confidential.

User names and passwords must be kept confidential. You yourself are responsible for maintaining confidentiality. You must change your password if prompted to do so by the IT systems or according to the specifications of the HIRSCH IT department. Wherever possible, you are required to comply with these password rules automatically.

Do not write down passwords in a form that would enable them to be used by unauthorized people. Saving personal passwords in automatic processes (e.g. fast booting the PC or for web access) is prohibited.

The allocation of passwords is subject to the following rules:

- The password must be at least eight characters long. Use an alphanumeric password (letters and numbers/figures with special characters). At least one letter must be capitalized.
- It should not be easy to guess, (e.g. a complex combination of letters and numbers); if possible it should not feature in a dictionary, contain first or family names or be identifiable with you (e.g. birthday, telephone number, etc.).
- You have the option of changing your password at any time.
- Depending on your classification, you must change your password at least every 30 to 60 days.
- You may only use the same password again after a year at the earliest.

2.3 Access Rights for Applications

Access rights are basically rules used to decide whether and how users may run programs or program components (functions). We generally allocate access authorization to user groups and only in exceptional cases to individual users.

A user group has a set of permissions to access program functions and is administered by the person responsible in the relevant department.

In connection with business processes or procedures, people must be appointed who are responsible in the area they have been allocated for

- Determining the business relevance of the information processed and the need to protect it
- Ensuring that responsibilities are explicitly defined and that security and monitoring measures for managing and protecting the information to be found in such areas of responsibility are implemented
- The person responsible must define the access to information and the scope and level of authorization required for the relevant process. When making these decisions, he or she must take into account
- The necessity to protect the information in relation to its business relevance

- The storage regulations and the legal requirements associated with the information
- The necessary accessibility to the information required for the relevant business situations

The required rights and applications are activated by the IT department after receiving a written request from the person responsible.

The following user groups are implemented:

- Accounting
- Controlling
- Procurement
- Management
- Human resources
- IT
- Production
- Sales

There are various levels of access permissions within the user groups:

- Clients
- Modules and submodules
- Programs
- Data records
- Fields

3. E-Mail and Internet

3.1 General Requirements

When using the internet and e-mail systems, you are always identifiable as a HIRSCH employee. We therefore expect you to refrain from activities that:

- are unnecessary and overload the network (e.g. sending hoax sites to many recipients)

- could be detrimental to HIRSCH and/or could disturb employees carrying out their work
- are illegal, insulting or offensive, for example downloading, copying or sending content that is immoral, discriminating, obscene, political, slanderous, annoying or of a similar nature
- Unless you have express permission from the company, you may only use e-mail and the internet for business purposes. Private e-mails and using the internet for personal purposes is not permissible.

3.2 Internet Use

The internet is a global information medium consisting of many interconnected private and public networks. Publicly accessible, the internet enables information to be disseminated and used worldwide. Internet use involves an array of risks and abuse could consequently lead to serious damage at HIRSCH.

You are therefore responsible for using the internet properly and with due care. HIRSCH generally gives every employee access to the internet that requires it for business-related work.

The following rules must be observed:

- You may only access the internet with authorized software and if the firewall approved by HIRSCH is implemented. Accessing the internet using personal hotspots within the HIRSCH domain is not permitted. Sales or field staff are permitted to use public or personal hotspots for the purpose of accessing a secure Citrix connection to the corporate network.
- You may only publish information on the internet using services and channels that have been approved by the HIRSCH IT department. The content must be formally approved by your direct superior.
- If you download data from the internet, you must check it for viruses and ensure that copyright and other intellectual property rights are not infringed.

- You must be aware of the fact that data collected on the internet may not be reliable, depending on its source.

3.3 E-Mail Use

E-mail systems are now commonly used to simplify communication and have greatly improved the cost effectiveness of business processes. As e-mail systems become increasingly widespread however the IT capacity required has also increased and therefore has to be used economically. In addition, e-mail systems can be attacked and need special precautions to be taken both by the IT department and individual users. At the same time they are just as binding as any other form of communication and are subject to the applicable legislation.

You are therefore required to use the e-mail systems appropriately and economically. The following rules must be observed:

Cost effectiveness

- An informative subject line makes management easier

System stability/security

- Read and delivery receipts may only be requested for important or sensitive messages.
- Wherever possible, use internal HIRSCH mailing lists to reach the intended recipients as efficiently as possible.

Customer focus

- In case of absence, use aids such as the out-of-office assistant to forward messages to colleagues automatically.
- Automatically redirecting messages to e-mail addresses outside the HIRSCH systems (e.g. GMX, GMAIL, YAHOO, etc.) or using such services (e.g. webmail) is not permitted. If it

proves necessary for the business process, such a service may only be set up by the HIRSCH IT department.

- Sending electronic chain letters is strictly prohibited.
- If you receive any mails that you suspect may contain viruses or anything else suspicious (e.g. hoaxes), contact the HIRSCH IT department immediately for help and support.
- You must remember that your e-mail address is a HIRSCH address and you therefore have to act accordingly.
- HIRSCH mails are like business cards and must reflect our corporate identity. They must comply with the currently valid standard (adapted for the respective entity):

3.4 E-Mail Monitoring

You must remember that e-mails sent over the internet are stored temporarily at various intermediate connection points. Messages can easily be intercepted or altered. In the interests of security and for operations, we may record e-mail traffic flow. The information stored in such cases contains the user ID, data, and the entire message content. Under current legislation, the HIRSCH management or authorized representatives may monitor personal use and message content for actual or suspected abuse of the e-mail systems.

HIRSCH uses the following to reduce risks to a minimum:

- E-mail attachments which are not in standard document formats or attachments exceeding a certain size are placed in quarantine to minimize the risk of spreading viruses or programs that could affect or disrupt performance. An automatically generated message will notify the user concerned that an e-mail of such kind has been received and that the attachment can be requested from the HIRSCH IT department.
- Computer programs automatically scan e-mails and attachments for discriminating, immoral or similar content to prevent the company's good reputation from being damaged.

3.5 Internet Monitoring

When using the HIRSCH internet service, you appear on the internet with your HIRSCH address and therefore have to act accordingly. We automatically record and document all internet traffic in a traceable form to ensure trouble-free operation and security.

The following data is stored:

- Websites visited, date, time and identity of the user and PC. This data is treated confidentially and archived for at least three months.
- We update these server log files regularly and evaluate them anonymously with special programs. This bears no relation to particular occasions or users. General warnings are also sent by means of automatically generated messages.
- Under Group policy, corporate guidelines and current legislation, the HIRSCH management or authorized representatives may monitor individuals' internet use.
- HIRSCH maintains a blacklist of websites that may not be visited in order to prevent the company's good reputation from being damaged. In case of doubt, contact the HIRSCH IT department.

3.6 Cloud Storage Solutions

The standard versions of common cloud storage services such as Dropbox or OneDrive that many people use in the home environment only provide inadequate audit mechanisms at file level and for user activities. It is not possible to manage user accounts centrally and report user activities. In addition, they do not have any end-to-end encryption mechanisms or the option of defining the storage location.

For this reason standard versions of Dropbox, OneDrive and similar products are not supported and may also not be used.

Please contact the IT department if you have any questions regarding cloud storage solutions.

4. External Network Access

4.1 General Requirements

If required for business operations, access to HIRSCH IT systems from outside is permitted. Such access however involves many risks. Abuse could therefore lead to serious damage at HIRSCH.

You are consequently responsible for using internet access properly and with due care. A general rule is that you must use updated virus protection and ensure that third parties cannot access the network.

All third-party computer systems that have remote access to the HIRSCH network must have a local firewall and an intrusion detection system (IDS) that sends feedback to the HIRSCH IT department.

5. Use of Mobile Computer Equipment

5.1 General Requirements

Mobile computer equipment is particularly at risk regarding theft, loss, damage and unauthorized use. The value of the information stored is far higher than the value of the device. Using mobile computer equipment therefore requires special precautions to be taken:

- Mobile computer equipment must be protected against unauthorized use by suitable means (e.g. power-on password. Power-on passwords are generally set in the laptop's system BIOS).
- Mobile computer equipment must be stored in a safe place.
- You must take precautions to prevent third parties from reading your screen.

- Report theft or loss immediately as a security incident to the HIRSCH IT department and your direct superior.
- If you are traveling, you must ensure that your equipment is operational (battery adequately charged) and you have the necessary documents (proof of ownership) for customs controls or airport security checks.
- Do not send any data to unauthorized people or store any such information in publicly accessible places.
- Sensitive and confidential data must be appropriately encrypted.
- If your equipment requires repairing or maintenance work by people who do not belong to the HIRSCH IT department, you must ensure that third parties cannot read any sensitive company data.
- Under Group policy, corporate guidelines and current legislation, the HIRSCH management or authorized representatives may monitor individuals' internet use.

5.2 Smartphones and Tablets

Mobile devices such as smartphones and tablets can also play an important role in achieving corporate goals.

However, they also pose serious security risks: if adequate precautions are not taken, unauthorized people may possibly be able to use mobile devices to gain access to the HIRSCH Group's IT infrastructure. We therefore treat smartphones and tablets as BYOD (Bring Your Own Device).

The IT department manages iOS, Android™ and Windows Phone® devices with a multi-platform MDM solution. This software combines e-mail, calendar, contacts, presence status, document access, document processing and much more. It enables efficient and secure mobility management for the Hirsch Group.

Based on end-to-end approvals, control (per user or per group) over devices, applications and data takes place. Employees' personal data remains private and in no way influences the monitoring and control of confidential company data.

We can therefore keep business and personal content and apps strictly separate. Direct access, without the EMM solution, to e-mail accounts or other resources is not permitted.

(1st June, 2022)