MATTHÄI

Declaration of Fundamental Values

GUIDELINES FOR ACTING RESPONSIBLY

www.matthaei.de

Dear employees, dear business partners,

the Matthäi Group successfully employs over 3,500 people at more than 75 locations. We offer our customers comprehensive expertise and services in infrastructure construction, civil engineering, raw materials, construction materials, logistics, waste disposal and traffic engineering – regionally, nationally and internationally.

Our success and our growth result from deep specialist expertise and the high standards we set ourselves every single day. We are seen not least as a high-performance, trustworthy, far-sighted and fair business partner. Safeguarding this and consistently developing it is an important motivation for every single person in our company.

In order to sustainably express this claim to promote the success of the company, and to document and continuously consolidate it to the benefit of all employees, business partners, government agencies and public institutions, binding fundamental Matthäi values have been set in writing on the following pages.

We will meet all our responsibilities to people, society, the environment and our company through a common commitment to comply with these values.

Yours
Andreas Höttler
Chief Executive Officer of the Matthäi Group of Companies
and Values Officer

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01

General principles

Scope

“One of us”, is our motto to describe our relationship with the people who work for the Matthäi Group. With this, we express the respect with which we treat each other and the appreciation of the individual personality and special skills that our employees bring to our Group. Though their personal actions, every single person in the company influences the reputation and success of the Matthäi Group. This is why it is essential that all employees, suppliers, subcontractors, clients, joint ventures, partners and lenders must comply with our common fundamental values as binding.

Reporting misconduct

Every person who is employed by the Matthäi Group is obliged to report, without delay and as comprehensively as possible, any possible misconduct to their closest superior and/or to the Values Officer Andreas Höttler or our Compliance Officer Stefan Twietmeyer.

In the event of misconduct there will be breaches of applicable laws, regulations or of the fundamental values defined in this Code of Conduct, as well as breaches of our internal guidelines and rules.

Our Values Officer and Compliance Officer promise that every report of misconduct will be treated in absolute confidence and will be carefully investigated. If an employee reports third-party misconduct, they will not suffer any negative consequences as a result. The company reserves the right to take appropriate disciplinary action against employees who deliberately or knowingly make false accusations.

01.1. Possible consequences

Depending on the circumstances, any breaches of applicable law and the Matthäi fundamental values may have serious consequences for the entire company and/or for individual employees. These effects may include fines, claims to compensation, exclusion from orders, the breaking off of business relationships as well as reputational damage.

01.2. Gender-neutral formulation

Gender-specific differentiation (e.g. the German term “Mitarbeiterin” for female employees) is an important issue for the Matthäi Group. This involves a linguistic and societal process that the Matthäi Group is attentively following, and in accordance with which it repeatedly adjusts its formulations as a result of developments. No differentiation will be made exclusively in cases in which the application of these would vary too greatly from common language usage. In these cases, the formulation selected will apply explicitly to all forms of genders.

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All people who are employed by the Matthäi Group mutually commit themselves to respect and comply with our fundamental values as laid out below:

Fundamental values

02.1. Purpose of the company

The fundamental Matthäi values form the code of conduct when meeting the main targets of our Group of Companies.

In services: by providing flawless, high-quality services.

In profitability: by generating optimum corporate results (including income).

In operating business: by complying with applicable laws and regulations.

How we set our other targets:

The strategic orientation of our Group with regard to healthy and solid growth.

Reaching optimum operating targets and growth in view of our income.

Promoting the common good in compliance with ethical principles.

Meeting our high demands for quality in the interests of our customers.

Optimum occupational safety conditions as well in the protection of health and environmental protection to the benefit of all stakeholders and the environment.

02.2. Compliance with the law and integrity

No business deal justifies a loss of trust in our Matthäi brand or jeopardising the good reputation of our Group of Companies. This is why the following code of conduct applies:

Compliance with applicable laws, relevant regulations as well as technical laws by and from all employees and stakeholders.

The avoidance of awarding or receiving orders to/from related parties or to/from companies/institutions at which related parties are employed in decision-making positions.

No toleration of illegal actions.

Zero tolerance of/towards illegal employment.

Absolute confidentiality when dealing with business or operating secrets.

Protecting, and carefully and economically handling the assets of all business partners.

02.3. Conduct towards business partners

The following applies to collaboration with customers, joint venture partners, suppliers, subcontractors and lenders:

Compliance with the basic rules of fair competition.

No orders are obtained or awarded that would damage our business partners or our Group of Companies.

No misleading disclosures about business circumstances or business practices.

Honesty, transparency and fairness when drawing up contracts, and for pricing and invoices.

Working in a trustworthy manner with all stakeholders.

We provide services flawlessly and punctually, and orientated on our customers and society.

Honesty and openness in all phases of construction.

Claims for defects are rectified reliably.

Third-party property is treated with care.

Clearly formulated expectations of our partner companies, which also set themselves high standards.

02

02.4. Preventing corruption and bribery

Corruption or attempted corruption in the form of gratuities, which means offering, promising or granting financial benefits to public representatives of office holders or to public servants or government agencies that are directly or indirectly related to the function or office with the aim of gaining advantages, are generally strictly prohibited without exceptions.

Bribery or attempted bribery in the form of gratuities provided to private representatives of clients or third parties (e.g. planning firms), which are made directly or indirectly related to the function or office with the aim of gaining advantages, are generally strictly prohibited without exceptions.

02.5. Presents, hospitality and donations

The principle of proportionality applies above all when accepting any forms of presents or gratuities.

Receiving or handing over gifts of money is not generally permitted at all levels of the Matthäi Group.

It is generally prohibited to accept or grant presents/gratuities if these are intended to exert influence on the actual business activity or also if only the impression of this is created.

Exchanging presents within the Matthäi Group or giving these to political parties is prohibited.

Handing over or receiving presents at public occasions or for charitable purposes or for sponsorship or any other non-profit commitment must be clarified with the closest superior and our Values Officer.

02.6. Employee commitment

The safety and health of all people employed by the Matthäi Group is our top priority.

The consumption of alcohol, drugs or any other intoxicants is strictly prohibited.

Our closest superior must be informed directly if we have to take any medicines that would influence us in properly carrying out our activities.

We do not obtain any illegal advantages for ourselves.

We comply with laws, regulations and internal instructions.

We mutually undertake to respect, appreciate and protect the personal rights of all employees – regardless of their origin, gender and position in the company.

We commit to active participation in training and further education in relevant areas.

We promote the initiative of all employees to improve operational affairs in our Group.

People who are employed by the Matthäi Group must not intentionally enter into any situation in which there is a conflict of interests, and must not be involved in any meeting, assessment or decision about issues in which they or parties related to them have a personal interest.

03

Our values management system

In order to ensure targets are comprehensibly achieved, as well as to ensure constant optimisation and prevention, our common fundamental values and the code of conduct will be defined within the scope of a value management system that will be developed in-house and stipulated in a binding manner. The constituents of value management system are comprehensible, concrete operational working documents.

Our values management system is based on four externally stipulated and obligatory pillars:

Codification

Drawing up and publishing the Matthäi Declaration of Fundamental Values.

Implementation

Setting operational and written standards of conduct. Communicating standards of conduct to all relevant groups. Instructing our managers/employees in sensitive areas. Informing our direct superior in the event of breaches.

Checks

The Management Board will check compliance with the lived fundamental values. As a member of the EMB Wertemanagement Bau e. V. we accept an external audit procedure defined in accordance with the association's requirements, which is carried out at regular intervals

Organisation

Appointing and announcing our Values Officer and Compliance Officer.

04

Self-commitment of our Management Board

The members of the Management Board of the Matthäi Group of Companies are aware that they act as role models and hereby explicitly commit themselves to create effective conditions to implement the fundamental Matthäi values as well as to monitor compliance with them.

If you have any questions about compliance

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