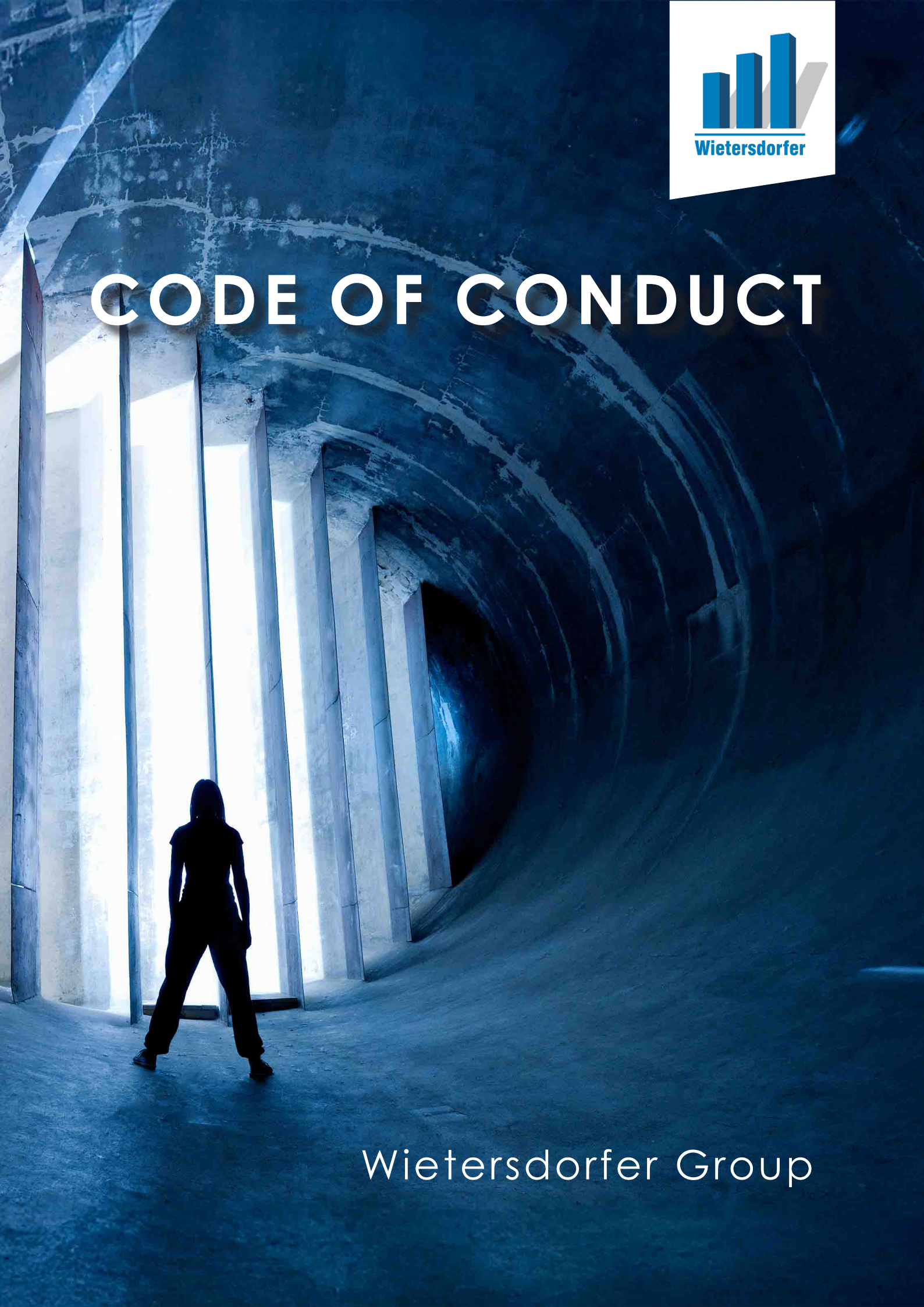

CODE OF CONDUCT

Wietersdorfer Group

INTRODUCTION

WE TRUST IN GENERATIONS. WE ACT SUSTAINABLY.
WE EMBODY ENTREPRENEURSHIP. WE BUILD ON PEOPLE.

We thrive on the trust of our customers, employees, owners and the public as well as on the performance and integrity of our group. Our activities in the segment of pipes and building materials have made us a leader in many European countries as well as on other continents.

An important pillar of our success story ist that we have always regarded responsible and lawful conduct as an indispensible part of our corporate culture. We don‘t make any compromises when it comes to morals, ethics, the environment and safety. Only if we act in accordance with rules and regulations at any time and any place we may expect social acceptance for our businesses and projects. The integrity of each individual is essential and key to the success of our business. Lawful and ethical behaviour protects against serious legal and economic risks and strengthens our reputation and trust in our business.

The Code of Conduct gives the basic principles for ethical conduct in accordance with the regulations. The Code of Conduct is put into concrete terms by guidelines that build upon it.

If you are in any doubt about how you should act in a certain situation or if you need advice, please contact the Compliance Organisation who will be happy to support you.

Let us jointly secure the reputation and economic success of Wietersdorfer Group by doing business in accordance with the regulations and behaving correctly in our daily business.

RESULT DRIVEN – CARING – LEARNING – ENTREPRENEURIAL – CUSTOMER ORIENTED – SOCIALLY RESPONSIBLE

Mag. Hannes Gailer

MMag. Dr. Michael Junghans

Wietersdorfer

2 SCOPE

Our Code of Conduct summarises binding rules for behaviour that we expect all companies of Wietersdorfer Group to follow.

This Code of Conduct is intended for anybody employed by Wietersdorfer Group under a contract of employment, but also anybody who is accountable to Wietersdorfer Group on the basis of another legal relationship, such as a consultant contract, commercial agency contract or subcontracted worker contract.

For us, it is a matter of course that anybody acting in the various different group companies follows the laws and regulations of the states where they are working and fulfils their obligations in a reliable manner. They must demonstrate sincerity and fairness in all aspects of their business activity.

We expect environmental and social responsibility towards our own business, customers, suppliers and other business partners.

> We have developed a „Code of Conduct" for EVERYONE, regardless of national borders, culture and language. The Code of Conduct establishes ethical and moral principles as well as our intra-group guidelines - sticking to them is our top priority!

INTEGRITY & COMPLIANCE WITH THE REGULATORY FRAMEWORK

The integrity of each individual is essential for gaining and keeping the trust of our customers, suppliers and owners. Moreover, this is the only way to avoid serious legal and economic risks. We are unreservedly committed to behaving with integrity and complying with the law. We would rather miss out on a deal and on achieving an internal objective than violate applicable law.

We follow existing laws, official regulations and intra-group guidelines. If the regulations of national laws are stricter than our internal regulations, national law takes precedence.

It is natural for us to protect our investments and handle them with care and to not use or appropriate them improperly or illegally to our own ends. Unlawfully taking, embezzling or abusing financial and material resources of our company harms all of us.

4 HEALTH, SAFETY & EQUAL TREATMENT

It is very important to us that our employees can work in a safe and non-discriminatory environment. We promote an environment of mutual respect, appreciation and tolerance. We do not tolerate discriminatory or disrespectful behaviour. We promote equal opportunities and prevent discrimination when appointing employees and promoting and offering training and further training measures. We treat everybody equally, regardless of age, gender, skin colour, ethnic affiliation, sexual identity, disability, religion or world view.

We fulfil our responsibility with regard to health and safety at work, because the health and safety of our employees is our top priority. Occupational safety and health protection are part of all operations and every individual is required to avoid endangering people or the environment, to minimizing environmental impacts and to careful use of resources. Legal and internal guidelines on occupational safety, fire safety, health and environmental protection must be adhered to.

We respect internationally recognised human rights and we are particularly committed to adhering to the UN Human Rights Charter and the Core Labour Standards of the International Labour Organisation. We strictly reject any form of forced or child labour. We recognise the right of all employees to appropriate remuneration. Pay and other benefits correspond at least to the legal standards nationally and locally.

SUSTAINABLE ENVIRONMENTAL & CLIMATE PROTECTION

Our environment matters to us. That's why we take protecting the environment seriously and why we are committed to adhering to all environmental laws, regulations and regulatory requirements. Over and above this minimum standard, we constantly work on improving our environmental performance. We strive to prevent or reduce the environmental impact as far as possible of the activities carried out at our production facilities by using the best available technology not entailing excessive costs.

We aim to purchase fuels and raw materials that conserve natural resources to a greater extent where their use is feasible both in terms of ecology and economy. To monitor and minimise environmental impact, especially in the area of emissions and waste treatment, we implement environmental and waste management.

We encourage our employees to be environmentally aware in their actions and involve them in measures to improve environmental standards. We also take precautions to ensure that any third parties working at our premises comply with our environmental policy.

> People and the environment are our top priority! Every individual is required to avoid endangering people and the environment, to minimizing environmental impacts and to careful use of resources.

Wietersdorfer

6 REFUSAL OF CORRUPTION & BRIBERY

In general, corruption is understood to mean the abuse of entrusted power for private gain or benefit, both in the public and private sector. Corrupt behaviour can not only have serious consequences for our business and every individual, it also ultimately harms society as a whole. We do not tolerate any kind of corrupt behaviour or white-collar crimes in connection with any kinds of business activity.

It is essential for our business activity that we are independent and unsusceptible to influence. We therefore avoid any circumstances that could influence our impartiality or even that could make it appear as if we were being influenced.

This means that we do not give, promise or accept direct or indirect advantages that are likely to unduly influence decision-making processes or business activities or even just give the appearance of such influence. Business interests and private interests are obviously kept strictly separate. Only low value gifts that are customary in business are unproblematic. Gifts of money and non-cash benefits will never be offered or accepted. We act with special caution when dealing with public officials.

We adhere to the internal anti-corruption guidelines as well as our processes for dealing with gifts and invitations. Doubts in relation to gifts that have been received or given must be cleared up with the superiors or the Compliance Organisation beforehand. We do not tolerate any activities that violate anti-money laundering regulations. Suspicious transactions or payments are immediately reported internally.

> "We thrive on the trust of our stakeholders in the performance and the integrity of all employees."

AVOIDANCE OF CONFLICTS OF INTEREST

In our daily business, situations may arise where personal interests conflict with the interests of the company. In the worst case, these situations can even have a negative impact on the performance of our duties and tasks.

We always act in the best interests of the company. We call upon all employees to avoid situations where their personal and/or financial interests come into or could come into conflict with the interests of Wietersdorfer Group. We even avoid situations that just give the impression that our business decisions could be influenced by personal interests. Nevertheless, conflicts of interest cannot always be avoided. We inform our superiors about possible conflicts of interest fully, immediately and without being asked. This enables us to ensure the appropriate transparency and to adequately resolve conflicts of interest.

DONATIONS & SPONSORSHIP

We see ourselves as an active member of society so we get involved in various different ways. Donations and sponsorship activities must only serve the interests of the business and must strictly be kept separate from private interests. In particular, such activities must not be offered or granted in return for an official performing their duty or for a decision of a representative of the business.

We do not make any financial contributions, especially donations or sponsorship, to political parties domestically or abroad, individual members of parliament or candidates for political offices. Furthermore, we do not participate in projects that violate laws, generally accepted standards or our values and principles.

8 FAIR COMPETITION

Our business activities are based on our commitment to fair competition. We also expect our employees and business partners to adhere to the applicable national, European and international competition and anti-trust regulations.

We do not get involved in any activities that limit fair competition. In particular, we do not make any arrangements with competitors concerning prices or other conditions or arrangements on sharing markets, customer segments or products. We also do not pass on any confidential information that would be likely to restrict or distort fair competition and we expressly reject any unfair competition practices.

We also behave fairly towards our suppliers, customers and other business partners and do not illegally restrict their market presence. We do not abuse our position on markets where we are dominant.

CHOICE OF BUSINESS PARTNERS

Business partners such as suppliers, customers, consultants or representatives are part of our business activity and carefully chosen by us. Our cooperation with our business partners is fair and transparent and we expect the same amount of transparency and integrity from them.

Business partners' actions can be attributed to Wietersdorfer Group. When developing new business relationships, it is therefore absolutely essential to get enough information to be able to assess the integrity and trustworthiness of the business partner. This can be done by consulting public sources or registers or by asking for references, self-declarations and assessments.

In order to guarantee that we treat all of our business partners fairly, a transparent commercial basis and appropriate payment are a matter of course for us. In particular, no disproportionate commissions or fees can therefore be agreed or paid.

> We respect fair competition and do not undertake any activities that restricts this. We know our business and trading partners and value transparency - for fair and equal dealings with each other.

10

PROTECTION OF DATA & INFORMATION

Data and information are valuable property. We only process personal data as permitted by law and we are aware of the high degree of sensitivity of the personal data entrusted to us by customers, employees, shareholders and suppliers.

The security of personal data and confidential information, as well as business and trade secrets, can have a direct influence on our business success and our public image. For that reason, we protect personal data and confidential information with careful and responsible handling and with all of the technical and organisational measures available to us against loss, unauthorised use and abuse or unintentional destruction. To this end, we adhere to the internal company IT-policies and applicable works agreements.

> **We treat confidential information with the utmost care and do not communicate it externally unless this is necessary. We deal with any external communication responsibly and strive for correct and honest communication.**

RESPONSIBLE COMMUNICATION

We are committed to responsible and proper communication. Consistent and honest communication guarantees trust in our business. We therefore value transparent and truthful reporting and communication about the company's business processes in respect of investors, employees, business partners, the public and state institutions. Each individual ensures that both internal and external reports, records and other documents of Wietersdorfer Group are in accordance with the applicable legal regulations and standards and that they are therefore always done completely and correctly.

We act and communicate responsibly on social media and in online communities. We do not pass on any confidential information or make any statements that are likely to damage the reputation of Wietersdorfer Group. Each individual should be aware that he or she can still be seen as part of Wietersdorfer even in private and is therefore asked to safeguard the reputation of the business through their behaviour and appearance in public, especially with respect to the media.

Business information for the public and official statements are only published by the departments designated for this purpose.

12 QUESTIONS & MISBEHAVIOUR

You might be unsure about what to do in certain situations. It is important to make use of advice and support for any questions or uncertainties or if you see or suspect incorrect behaviour.

In this case, you should contact your superiors or the Compliance Organisation (see below) in confidence.

Reporting Infringements

In the event of violations of our Code of Conduct, everybody is called upon to inform their superiors or the Compliance Organisation. In cases that might concern the local management itself, only the Compliance Department should be informed.

Reports can also be made anonymously via our Compliance Whistleblower System „Tell it Cody“. Every report received will be carefully examined and treated in confidence by the Compliance Organisation.

We promise special protection and support for every individual who makes an honest and justified complaint or report. Sanctions cannot be made against whistleblowers on the basis of a report alone. This is also the case if information proves to be incorrect as long as it was provided in good faith.

Consequences of Violations

Violations of these standard rules of conduct and principles cause us lasting harm and can entail all kinds of consequences and sanctions. These include financial and criminal law consequences that not only have negative impacts on the group as a whole but also on each individual.

For that reason, Wietersdorfer actively deals with any infringements of the terms of the Code of Conduct and takes appropriate measures to clarify the situation. Non-compliance can entail measures under criminal, civil and labour law.

COMPLIANCE ORGANISATION OF WIETERSDORFER GROUP

Compliance Department

compliance@wietersdorfer.com
Tel.: +43 463 566 76 8029

Ferdinand-Jergitsch-Straße 15
9020 Klagenfurt am Wörthersee

Mirna Zwitter-Tehovnik
Head of Legal, Compliance & Insurances

mirna.zwitter@wietersdorfer.com
Mobile: +43 664 6124360

Compliance Ambassadors

Holding/Cement/Concrete/ Lime Austria	**Stefanie Knabl** Legal & Compliance Department ambassador@wietersdorfer.com Mobile: +43 664 6124 024
Poloplast	**Thomas Weiß** Head of Legal & Compliance ambassador@poloplast.com Mobile: +43 664 7842 6820
Cement Italy	**Achille Antoniolli** Head of Administration ambassador.cementi@alpacem.it Mobile: +39 346 619 1434
Concrete Italy	**Sandra Lenarduzzi** Head of HR ambassador.calcestruzzi@alpacem.it Mobile: +39 340 75 46 262
Cement/Concrete Slovenia	**Polona Žnidarčič** Head of Compliance ambassador@alpacem.si Mobile: +386 31 534 936
Lime Slovenia	**Robi Kališnik** Head of Legal & HR ambassador@intercal.si Mobile: +386 (0)41 335 848
Lime Croatia	**Tomislav Žluticky-Iveković** Head of Legal & HR ambassador@intercal.hr Mobile: +385 993 464 369

Wietersdorfer

Image credits:
iStockphoto: pidjoe

© 2026 WIG Wietersdorfer Holding GmbH (Version 2026.1.1)

Our compliance documents are reviewed annually in the fourth quarter to ensure they are up to date, and changes or updates are made as necessary. Policy manager: Dr. Mirna Zwitter-Tehovnik

Version history:

previous version	2024.1.	Update formal
current version	2026.1.1	Update formal