

S IMMO AG
Code of Conduct



Document information

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1. APPLICATION OF THE CODE OF CONDUCT

S IMMO AG's ("S IMMO", also the "company") Code of Conduct embodies our commitment to conduct our business in accordance with the highest ethical standards and in compliance with all applicable laws, standards and regulations. The Code applies to all our employees, including the members of our governing bodies. It also covers all subsidiaries that are under the controlling operational influence of the parent company.

We take this Code and the obligations arising from it very seriously and take all preventive and disciplinary measures we deem necessary to sanction actual or potential violations of the Code. Employees who become aware of a possible or proven violation of this Code must immediately contact the company's compliance management. Reports can also be made anonymously via compliance@simmoag.at and the digital whistleblower system (www.simmoag.at/whistleblower-system). The company strictly prohibits retaliation against anyone who reports in good faith a possible violation of the Code, regardless of whom the report involves.

2. COMPLIANCE MANAGEMENT

The company and its employees comply with all applicable laws, standards and regulatory requirements in the markets in which the company operates. To support the company in ensuring compliance, the Management Board has recourse to the function of group-wide compliance management, whose tasks include the regular training of the company's employees in compliance issues as well as the prevention and follow-up of possible or proven violations.

3. ANTI-CORRUPTION

Corruption refers to bribery, corruptibility, the acceptance of benefits and the granting of benefits. Inadmissible benefits are always to be assumed if the type and extent of the benefit is suitable for inadmissibly influencing the actions and decisions of the recipient. In addition to financial damage, corruption contributes greatly to a loss of confidence among customers, business partners and the capital market and endangers the competitiveness of the company and ultimately jobs.

Any form of corruption or attempted corruption is expressly prohibited in the company. The Organisational Policy OP 1 Prevention of Bribery, Acceptance of Benefits and Corruption is binding for all employees. All employees are requested to ensure that the impression is not created that they can be influenced by personal benefits. This applies particularly in connection with the awarding, preparation and execution of contracts.

In all questions of principle or doubt, as well as if there is a concrete suspicion of influence through the granting of a benefit or if an attempt at bribery becomes known, the employees shall contact the respective manager or the compliance management. This also applies to related cases and anonymous tips. If the suspicion or information relates to the responsible manager, the next higher manager must be informed. All employees are jointly responsible if they are aware of corrupt behaviour and do not report it.

Furthermore, the company is and acts in a neutral manner with regard to party politics. Donations by S IMMO Group companies in the form of money, non-cash assets or services to political organisations, candidates or government offices are not permitted. The holding of political party events in the office space used by the company is prohibited.

4. ISSUER COMPLIANCE AND PROTECTION OF CONFIDENTIAL INFORMATION

As a listed company, S IMMO is subject to the provisions of the Stock Exchange Act and the provisions of the Market Abuse Regulation (EU) 596/2014 as well as the Prime Market rules and regulations of Wiener Börse AG. The relevant requirements for S IMMO and its employees are set out in detail and in a binding manner in S IMMO's Organisational Policy OP 5 Issuer Compliance. The particular importance of unconditional and strict compliance with all prohibitions and requirements of this policy is expressly emphasised at this point.

Employees are obliged to maintain confidentiality about confidential matters vis-à-vis company employees and third parties who are not involved in the matter. The duty of confidentiality also applies to the time after leaving the company.

Confidential information vis-à-vis third parties is information that has not been made publicly available or is protected in individual cases by separate confidentiality agreements, namely company and business secrets. Third parties also include family members.

Confidential information vis-à-vis other employees is in any case always information for which internal disclosure has been expressly prohibited due to overriding interests (e.g. secrecy). Appropriate care must be taken in the handling and archiving of all other information when it is passed on internally. Documents and information may only be made accessible to those persons for whom they are intended. Confidential data shall be protected against access by third parties by active security.

The use of confidential information for personal gain or to the detriment of S IMMO is prohibited. All employees are obliged to comply with data protection laws. In cases of doubt, the company's data protection officers must be consulted.

5. HUMAN RIGHTS, DIVERSITY, EQUITY AND INCLUSION

S IMMO is committed to respecting, protecting and promoting international human rights in all its activities and does not tolerate any form of discrimination.

Diversity, equity and inclusion are key competitive advantages for our business success and fundamental principles of our corporate philosophy. S IMMO is committed to creating a working environment that is characterised by mutual trust, where diversity and inclusion are valued and where everyone is treated with dignity and respect.

S IMMO complies with laws and regulations on the protection of human rights, fair working conditions and other labour law provisions, explicitly referring to

- the International Bill of Human Rights, including the Universal Declaration of Human Rights, the International Covenant on Economic, Social and Cultural Rights, and the International Covenant on Civil and Political Rights,
- the Fundamental Principles and Core Labour Standards of the International Labour Organization (ILO),
- the UN Guiding Principles on Business and Human Rights, and
- the OECD Guidelines for Multinational Enterprises

as frameworks for the definition of the organisational policy ORL 6 Human Rights, which regulates the Group-wide handling of human rights issues. This also includes the organisational and operational anchoring of human rights, the existing grievance mechanisms and the procedures for monitoring effectiveness and disclosure.

Employees and members of S IMMO's executive bodies are obliged to observe the principles of this organisational policy and the rights and principles set out therein in their daily activities. Furthermore, S IMMO expects its external service providers and suppliers, regardless of their size, to comply with the contents of this policy.

The implementation of human rights does not always fall within the company's sphere of influence, as most of the prerequisites must be created and maintained at the state level. S IMMO has therefore identified human rights issues that it considers particularly relevant to its business activities and supply chains and actively addresses them. A selection of these is listed below in accordance with S IMMO's scope of application and briefly defined from the company's perspective.

S IMMO is committed to equal treatment and prohibits any discrimination based on ethnic origin or nationality, language, social origin, age, gender, gender identity, sexual orientation, religion, political or other world view, mental or physical ability or other status. Also prohibited is any kind of sexual

harassment, hatred and war propaganda. S IMMO respects the rights of ethnic, religious and linguistic minorities and recognises the freedom of thought, conscience and religion of every person.

S IMMO also recognises the right to fair and favourable working conditions and social security and undertakes to pay all its employees fair and living wages and to fully respect the right to and the results of collective bargaining. The company is committed to freedom of association and ensures that the interests of its employees are represented by the works council, which is freely elected by the employees. A professional approach to employee representatives that does not allow for favouritism or discrimination is part of the corporate culture. The company maintains an open and trusting cooperation with the works council and conducts a constructive and cooperative dialogue in order to pursue a fair balance of interests.

The company prohibits any form of exploitation and explicitly forbids slavery, torture, forced and compulsory labour and child labour. The disregard of regulations on occupational safety or workers' rights is inadmissible. There is a right to physical and mental health and mothers enjoy special protection during a reasonable period before and after childbirth.

Everyone has the right to complain about a violation of human rights, and employees are encouraged to report complaints and allegations of actual and potential human rights violations through the established grievance mechanisms.

6. ENVIRONMENT

In its capacity as a portfolio holder and property developer, S IMMO is constantly confronted with environmental and energy concerns, while at the same time striving to act with the greatest possible sustainability and care in all areas. S IMMO is convinced that business activities and environmentally conscious behaviour are compatible.

We are clearly committed to environmental and climate protection and focus our sustainability efforts on resource efficiency, renewable energy and the use of modern technology to mitigate and minimise negative environmental impacts. In this regard, we have set a number of environmental targets as part of our ESG strategy, including significantly reducing the energy and water intensity as well as the intensity of greenhouse gas emissions from our properties.

All employees are required to take a considerate approach to the environment in their day-to-day business and to weigh up their commercial and technical decisions - also when commissioning and cooperating with external service providers - in terms of their environmental compatibility and our environmental goals.