GFA GROUP

Your purpose
Our expertise

CODE OF CONDUCT AND INTEGRITY



CODE OF CONDUCT AND INTEGRITY

MANAGEMENT MESSAGE

GFA GROUP ("GFA") looks back on more than forty years of corporate history. Today, GFA comprises a number of specialised companies that share a common commitment to delivering high-quality services and products with professional integrity and high ethical standards.

A shared understanding of our values forms the foundation for successful collaboration and sustainable development. This requires competence, commitment, and motivation from all of us.

This Code of Conduct and Integrity ("Code") is based on the principles of personal integrity, fairness, and compliance with applicable laws, guidelines, and internal rules. Our employees and business partners, who uphold these values, are key to our long-term success.

It sets out the ethical standards that guide our conduct and help protect our reputation for integrity and professionalism. Adherence to these standards is essential to earning and maintaining the trust and confidence of our clients and other stakeholders.



GFA Holding AG Management Board (from left to right): Anja Desai, Dr Ilona Schadl, Christian Dürr

1. WHO IS COVERED BY THIS CODE?

For the purposes of this Code, "GFA" or "GFA GROUP" refers collectively to the following companies:

- GFA Consulting Group GmbH
- GFA B.I.S. GmbH
- GFA CERT GmbH
- GFA SEE d.o.o.
- GFA SysCom GmbH
- GKW Consult GmbH
- Projekt-Consult GmbH
- HEAT GmbH

Unless otherwise stated, "we" and "our" refer collectively to these GFA GROUP companies.

This Code applies to all employees of GFA, including directors and management. We also expect business partners working with or on behalf of GFA to uphold the principles and standards applicable to their activities.

Compliance with this Code is a shared responsibility. All employees are expected to act with integrity, perform their duties diligently and responsibly, and comply with applicable laws and regulations as well as GFA's internal policies and guidelines.

2. OUR VALUES AND GUIDING PRINCIPLES

In line with our values, we are committed to maintaining high ethical standards and safeguarding the integrity of our business. We do not tolerate fraud, corruption, coercion, money laundering, human trafficking, financing of terrorism, unfair competition, or any related misconduct.

We are equally committed to preventing human rights violations, sexual exploitation and abuse, harassment, racism, and any other form of unethical conduct.

COOPERATION IN PARTNERSHIP – GOOD BUSINESS PRACTICES

We engage with our business partners and project beneficiaries in a fair, transparent, and reliable manner, fostering relationships based on mutual trust. We conduct our business honestly and do not engage in fraudulent, deceptive, or otherwise unethical practices.

We treat others with respect and dignity, do not tolerate bullying or other inappropriate conduct, and seek to resolve conflicts constructively and professionally.

ETHICAL STANDARDS

We provide management, consulting, certification, and engineering services to private and donor-funded projects in accordance with internationally recognised ethical standards of corporate governance and fair competition, including the FIDIC Code of Ethics and the United Nations Global Compact Principles.

LEGAL COMPLIANCE

We comply with all applicable laws and regulations in Germany and in every country in which we operate, and we honour our contractual obligations.

TAX COMPLIANCE

We comply with all applicable tax and social security laws and regulations in every country in which we operate. All employees are required to ensure compliance with the applicable local tax and social security requirements in the performance of their duties and in the implementation of our projects.

TRANSPARENCY AND ANTI-CORRUPTION

We conduct our business in a fair, transparent, and ethical manner and do not tolerate bribery, corruption, or other improper practices. We do not offer, promise, give, request, or accept any benefit intended to improperly influence a business decision or gain an unfair advantage.

We are committed to fair competition and expect our employees and business partners to act with integrity and in accordance with applicable laws, this Code, and our internal policies and guidelines.

ANTI-MONEY LAUNDERING

We do not tolerate money laundering or the financing of terrorism. We conduct our business in accordance with applicable anti-money laundering requirements and seek to ensure that funds connected with our business activities originate from legitimate and identifiable sources.

HUMAN RIGHTS

Respect for human rights is an integral part of our commitment to sustainable and inclusive development and reflects our core values.

We respect internationally recognised human rights in all our business activities and expect our employees and business partners to do the same.

EQUAL RIGHTS

We treat everyone with respect and dignity and do not tolerate discrimination, harassment, or stigmatisation on any grounds, including gender, colour, ethnic or social background, religion or belief, age, sexual orientation, disability, or nationality.

We are committed to equal rights and equal treatment in our relationships with employees, clients, business partners, project beneficiaries, and other stakeholders.

DIVERSITY AND INCLUSION

We value diversity and seek to attract, develop, and retain people with different backgrounds, experiences, skills, and perspectives.

We foster an inclusive working environment in which everyone is respected and encouraged to contribute their individual strengths, ideas, and perspectives. We believe that diversity strengthens our ability to understand the needs of our clients and stakeholders and contributes to better decision-making.

GENDER EQUALITY

We promote gender equality and work to eliminate structural inequalities, unequal treatment, and discrimination within our companies and in our project environments.

We regard equality and non-discrimination as fundamental human rights and as essential to sustainable and peaceful development.

ENVIRONMENTAL COMPLIANCE

We conduct our business in an environmentally responsible manner and comply with applicable environmental laws and regulations. We aim to use resources responsibly, minimise adverse environmental impacts, and consider environmental and climate-related aspects in our business activities.

CONTRACTING WITH THIRD PARTIES - BUSINESS PARTNER DUE DILIGENCE

We expect our business partners to conduct their activities in accordance with applicable laws and appropriate ethical and compliance standards.

We assess relevant compliance risks when engaging with third parties and take appropriate measures to ensure compliance with applicable sanctions and other legal requirements.

CONFIDENTIALITY AND DATA PROTECTION

We treat confidential information relating to our business activities, employees, clients, partners and other stakeholders with due care and protect it against unauthorised access, use, or disclosure.

We respect the privacy of individuals and protect personal data in accordance with applicable data protection laws, including the EU General Data Protection Regulation (GDPR), and GFA's Data Protection Policy. Personal data is collected and processed only for specified, legitimate purposes and to the extent necessary for those purposes.

ARTIFICIAL INTELLIGENCE (AI)

We recognise the opportunities and benefits of Artificial Intelligence (AI) and support its responsible and appropriate use in our business activities. We use AI in accordance with applicable laws and regulations and our internal policies and guidelines, while maintaining appropriate human oversight and accountability.

DUTY OF CARE FOR EMPLOYEES AND FREELANCE CONSULTANTS

We prioritise the safety and security of our employees and freelance consultants and seek to reduce risks and manage crisis situations through appropriate travel security and project-specific security measures.

Our security framework includes a travel security guide, a security card for emergency situations, the "Who is where abroad" (WIWA) application, regular project risk assessments, and tailored security and emergency plans. These measures are designed to support safe travel and enable a timely response in emergency or crisis situations.

3. BUSINESS RISKS AND COMPLIANCE

Due to the nature of our international business, key compliance risk areas include:

- competitive environments;
- public procurement;
- mandates and contracts in countries with different national customs and legal systems;
- mandates and contracts in fragile countries;
- mandates and contracts involving large financial volumes; and
- temporary implementation teams involving external experts.

To minimise the risk of non-compliance, all employees are required to:

- be aware of the laws and regulations relevant to their work;
- comply with GFA's policies, directives, and procedures;
- complete the training required by GFA; and
- promptly report suspected or actual violations of the law, this Code, or GFA's policies, directives, and procedures.

4. CONFLICTS OF INTEREST AND BUSINESS COURTESIES

We are expected to act fairly and with integrity in all dealings with clients, business partners, and other stakeholders. Employees must avoid situations in which personal interests conflict, or appear to conflict, with their responsibilities to GFA or their professional duties.

Employees working on projects with GFA business partners may also be required to comply with appropriate policies and procedures of those business partners for the duration of the project. If a business partner's policy conflicts with this Code or with an applicable GFA policy, employees must seek advice from their supervisor before taking any action.

5. REPORTING MATTERS – WHISTLEBLOWING PORTAL

We encourage employees and other stakeholders to raise concerns about suspected violations of laws, this Code, or GFA policies and procedures. We are committed to an open and responsible culture in which concerns can be raised in good faith without fear of retaliation.

We provide appropriate and confidential channels for reporting concerns and ensure that reports are handled responsibly and in accordance with applicable requirements.

6. ACCESSIBILITY AND TRAINING

This Code is available on the websites of GFA companies and on the intranet platform (GFA GROUP Portal). It may be supplemented by additional company-specific policies, guidelines, or other documents that address particular topics in greater detail..

The Code forms part of the onboarding process for new employees of GFA. Training on the topics covered by the Code is provided regularly.

This Code comes into force on 1st November 2026.