




Stärker als gestern.

# Code of Conduct



Our Code of Conduct is an expression of our values, which apply to us in the context of our activities in the field of healthcare and to which we are committed.



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# 1. Introduction and objectives

We are a leading international group of companies in the operation of healthcare facilities, with the highest level of expertise thanks to our many years of experience as a reliable partner in the public healthcare sector.

Working with our most valuable asset, health, is meaningful for the people at VITREA. Our mission statement, our values and principles of action are important factors in achieving our ambitious goals and ensure the uniqueness of our group of companies.

This VITREA Code of Conduct provides guidance on the ethical principles that shape our business activities. This code is not a complete collection of rules and instructions, but describes the principles and standards that we apply in our daily activities and aims to strengthen our corporate culture. It is an expression of our values, which apply to us in the context of our activities in the field of healthcare and to which we are committed.

Each and every one of us is responsible for upholding our values and maintaining relationships with our stakeholders and business partners that are based on integrity and trust.

We comply with the legal regulations applicable to VITREA and thereby promote and live a culture of compliance (compliance with laws, internal rules and ethical principles) within our organisation. We always act in accordance with the following principles:

➤ **Separation principle:** Private and business interests must be strictly separated. Business decisions must not be influenced by personal interests in order to avoid conflicts of interest. This means, in particular, that employees and business partners may not derive any private benefits from their professional activities (whether in the form of money, goods or services), nor may they receive benefits based on personal relationships that could influence their objectivity in decision-making. VITREA expects its business partners to actively inform it of any situations that could lead to a conflict of interest.

➤ **Principle of transparency:** All business activities and decisions within the scope of cooperation with VITREA must be open, clear and comprehensible. Upon request, business partners must disclose relevant information (such as conflicts of interest, business practices and financial and contractual agreements) to the responsible VITREA employee in a complete and truthful manner and avoid any opaque or obscuring practices.

The relevant principles (principle of equivalence, principle of documentation, principle of separation) must always be observed.

➤ **Equivalence principle:** In contractual relationships with our business partners, performance and consideration are always in reasonable proportion to each other.

➤ **Principle of documentation:** All services provided in return for payment or free of charge within the scope of our business conduct and contractual relationships are subject to written form and are documented and archived in a suitable form. The written form in the above sense includes the written form and the electronic form as a subform of the written form. If the law or a contractual clause stipulates a stricter formal requirement, this must be observed (e.g. notarial form).



## 2. Scope of application

This Code of Conduct applies to all companies within the VITREA Group, as well as to joint ventures or cooperations under company law and contractual joint ventures or cooperations controlled by VITREA.

In addition, the implementation of this Code of Conduct should also be pursued in companies and joint ventures or cooperations under company law and contractual joint ventures or cooperations in which a VITREA group company holds only a minority stake, which are not controlled by a VITREA company or for which a VITREA company performs management or executive tasks but does not hold any shares.





### 3. VITREA mission statement

We are passionately committed to the well-being and quality of life of our patients. Our services accompany people on their journey through life with sustainable rehabilitation, dignified care and professional acute medical treatment. **Our goal is to enable the people entrusted to our care to live dignified and self-determined lives. In doing so, we always focus on their individual needs, expectations and possibilities.**

- **Appreciation and respect:** We treat our patients and our employees with respect, empathy and recognition.
- **Holistic care:** Our approach is always holistic. We see the whole person and promote the sustainable health of body, mind and soul. We support this through conscious prevention and an understanding of a holistically healthy lifestyle.
- **Excellence and quality:** We are committed to the highest quality in our medical, therapeutic and nursing services. We use the latest scientific findings and state-of-the-art therapeutic methods.
- **Teamwork and interdisciplinarity:** Our medical, therapeutic and nursing services are based on the respectful cooperation of experienced professionals from various disciplines in our international facilities. We are convinced that the best results can only be achieved through close cooperation.
- **Sustainability and responsibility:** We act responsibly towards our patients, our employees and society. Conserving resources and using environmentally friendly processes are particularly important to us.
- **Sustainable management:** We exploit synergies from our international network and use efficient management systems to ensure the further expansion of our range of services for the future.





**We always treat our  
business partners  
fairly, respectfully  
and reliably.**



**We attach great importance to ensuring  
that our activities are always in line with  
social values and applicable legal systems.**



## 4. Areas covered by the code

### 4.1 Fair competition

We are aware that we can only achieve a competitive advantage through outstanding performance. Based on this self-image, we therefore embrace fair competition without restriction. We want to achieve our market position through the quality of our services.

The competition law obligations arising from antitrust and competition laws applicable in the respective country must always be observed. We ensure compliance with the prohibition of cartels and the prohibition of abuse of a dominant market position and unlawful mergers or acquisitions.

### 4.2 Prevention of corruption

#### 4.2.1 Granting and accepting invitations to meals

Invitations to meals are permissible in a business context if they are within reasonable limits customary for the location and the business reason is clearly documented (e.g. business meetings, marketing activities).

Invitations may only be extended to business partners; family members may only be included in official representative events and with approval.

Employees are also permitted to accept invitations to meals, provided that this does not give rise to a conflict of interest and there is no risk of preferential treatment. Invitations must not be demanded. All invitations must be fully documented (participants, function, occasion). Random checks by VITREA Compliance are planned.

#### 4.2.2 Granting and accepting gifts

VITREA strictly rejects any form of unfair granting or acceptance of advantages, regardless of whether this occurs in the public or private sphere. This also includes gifts, invitations, travel expenses or other material or immaterial advantages. Gifts may only be granted or accepted if they:

- are customary within the scope of business practices,
- are of low value,
- not be related to business transactions
- and do not result in any influence or breach of duty.

Cash, vouchers and other monetary benefits are strictly prohibited. The only exceptions are employees in the hotel and catering industry, provided that there are no conflicting legal or internal regulations.

**The following applies to nursing staff and doctors:** the acceptance of gifts or tips from patients is only permitted if there are no legal or contractual regulations (e.g. with insurance companies) that prevent this. The specific conditions are set out in the VITREA guideline on the prevention of corruption.

Small representative gifts (e.g. promotional gifts or guest gifts at events) are permitted provided they comply with applicable law and internal regulations. Gifts must never be demanded.





### 4.2.3 Invitations to events

Invitations to or by VITREA are only permitted if they serve a clear business or professional purpose. Cost coverage (e.g. travel, accommodation) must be reviewed and approved by VITREA Compliance on a case-by-case basis. Invitations of a predominantly private nature (e.g. sporting or cultural events) may only be accepted in exceptional cases and subject to strict conditions.

All invitations must be documented and justified in a comprehensible manner.

### 4.2.4 Public officials

Gifts to public officials, politically exposed persons (PEPs) or healthcare professionals (HCPs) are subject to particularly strict regulations.

All benefits (e.g. invitations, gifts) require prior approval by VITREA Compliance.

### 4.2.5 Sponsorship

Our sponsorship activities serve exclusively public welfare objectives such as improving healthcare and patient care, scientific research, teaching, training and further education, as well as socio-cultural and health-promoting purposes. Sponsorship is always transparent, proportionate and documented in return for services rendered. It must not be used to circumvent anti-corruption regulations or to pursue personal interests. Sponsorship on behalf of and for the account of a VITREA institution by political parties and politicians is not permitted. All sponsorship activities must be reviewed and approved by VITREA Compliance.

Any sponsorship agreements to be concluded must also be reviewed and approved by the relevant legal department. Sponsorship activities exceeding the amount of €3,000 and repeated sponsorship of the same sponsorship recipient, if this exceeds a total amount of €3,000 in the calendar year, must also be approved by VITREA Group Communications.

The acceptance of sponsorship by VITREA also requires careful review and approval by VITREA Compliance – in particular to avoid the appearance of unfair acceptance of benefits.

### 4.2.6 Donations

Donations by VITREA are made exclusively for charitable purposes and without expectation of anything in return. They must never pursue personal interests or serve to circumvent anti-corruption regulations. Donations on behalf of and for the account of a VITREA institution to political parties, public officials, employees of healthcare institutions or organisations are not permitted.

All donations must be reviewed and approved in advance by VITREA Compliance. For donations exceeding € 3,000 per year or for repeated donations to the same recipient, VITREA Group Communications must also be involved.

Donations may only be made directly to the intended recipient and not in cash.

The acceptance of donations by VITREA companies is also only permitted after legal review and approval by VITREA Compliance. In doing so, it must be ensured that neither an unfair advantage is granted nor the appearance of such an advantage arises.

## 4.3 Money laundering

We do not participate directly or indirectly in activities that serve money laundering or terrorist financing and we fully support the legal measures to combat money laundering and terrorist financing in all countries in which we operate. In doing so, we consistently comply with the applicable regulations.

This also means that, as part of our careful selection of business partners, we obtain comprehensive information about their business environment and implement appropriate controls in our processes to identify suspicious transactions and business partners at an early stage.





#### 4.4 Compliance with economic sanctions

Economic sanctions are trade or financial sanctions imposed by one or more states against a specific state, group or natural/legal persons. As an internationally active group of companies, VITREA has implemented the measures required by law to ensure that it does not conduct business with sanctioned states, groups or persons.

#### 4.5 Dealing with business partners and patients

The highest level of satisfaction among our patients and business partners is very important to us. We therefore always handle all matters and tasks brought to our attention competently, courteously and promptly.

We also attach great importance to the availability and safety of staff, technical equipment and medical facilities in our healthcare institutions, as well as to protecting our patients' right to make their own decisions.

Working in a clinical environment entails exceptional demands and responsibilities due to the specific nature of medical ethics. These are addressed for our medical staff in the VITREA Clinical Code of Conduct.

Our business partners provide us with confidential information that we are not permitted to disclose without their written permission, regardless of whether we have entered into a confidentiality agreement with the business partner or not.

We always treat our business partners fairly, respectfully and reliably.

#### 4.6 Selection of business partners

As a group of companies operating in the healthcare sector, the health and safety of people in our business environment and the protection of human rights are of great importance to us. We attach great importance to ensuring that our activities are always in line with social values and applicable legal systems. In doing so, we take particular care to comply with all applicable laws, especially those that serve to protect the health and safety of our employees.

We select our business partners with the utmost care and only enter into contracts with those who are committed to the same high standards as we are.

More detailed regulations on the values we expect from our business partners are set out in the VITREA Code of Conduct for Business Partners.

#### 4.7 Sustainability

We strive to make a significant contribution to improving the quality of life of people in the countries where we operate.

We are aware of the impact our activities have on people and the environment.

The efficient and environmentally friendly use of natural resources and the preservation of the diversity, uniqueness and beauty of nature and the landscape, as well as biodiversity, through the sustainable use of nature and its resources are of great concern to us.

In particular, we refrain from water and air pollution, noise emissions and excessive water consumption if this damages human health, significantly impairs the natural basis for food production or prevents people from accessing clean drinking water or sanitation facilities.



## 4.8 Structured work processes

An efficient and well-organised work structure is the key to success.

We document our business activities in an appropriate manner and ensure that our business can always be conducted properly, even during absences due to sick leave and holidays.

Our key internal processes (e.g. in connection with contract conclusions or invoice approvals) are subject to a dual control principle and the principle of separation of duties.

## 4.9 Handling of trade secrets

All employees must treat trade secrets with confidentiality and may not use them to gain an economic advantage for themselves or third parties. We are aware that our know-how is our most important asset, which we nurture and preserve accordingly. All employees are therefore responsible for ensuring that all documents created or made available to them in the course of their work for VITREA are not accessible to unauthorised persons.

In particular, confidential company and market information about our companies must not be disclosed – neither to competitors nor to friends, family members or other third parties. Employees are also prohibited from appropriating trade secrets from competitors without authorisation and exploiting them in the presumed interest of VITREA.

## 4.10 Conflicts of interest

Business transactions must always be conducted in the best interests of the company.

All employees and bodies are committed to the interests of the company. Situations in which the personal or financial interests of employees or bodies, or persons close to them, conflict with the interests of VITREA must be avoided. In conflict situations, the interests of VITREA must not be compromised.

No conflicts of interest may arise from shareholdings in companies or relationships with companies or business partners that operate in the same industry or offer the same services as VITREA.

VITREA is not involved in politics. Employees and bodies are expected to take this into account when expressing opinions concerning VITREA.

## 4.11 Insider information

Insider information is unpublished information that, if disclosed, could influence the market price of securities.

Insider information must be treated as strictly confidential and may not be disclosed to third parties. This applies until the information in question is no longer significant or has been published. Insider information may not be used for personal gain or for the benefit of a third party when buying or selling securities.

## 4.12 Data protection

We are committed to protecting the personal data entrusted to us.

Personal data is any information about the personal and factual circumstances of an identified or identifiable natural person (e.g. name, address, identification numbers, assessments, photos, professional position, location data). It can be derived from electronic data or from paper documents.

The relevant groups of „natural persons“ at our company primarily include patients, guests, employees, employees of suppliers and employees of business partners.

Sensitive personal data that must be protected with particular care includes, in particular, health-related data of patients.





### 4.13 Protection of company property

Our company assets and intellectual property (e.g. patents, trademark rights and know-how) must be protected against loss, damage and theft. This protection also includes the careful handling of work equipment.

Company property is intended to support employees in fulfilling their duties and achieving company goals and may only be used for work purposes. Occasional private use of work equipment (e.g. telephone, internet, computer) is permitted, provided that this does not result in significant additional costs or other disadvantages for VITREA, does not affect other employees and is in accordance with the principles of this Code of Conduct and other internal regulations.

### 4.14 Taxes

It goes without saying that we comply with the tax laws and regulations of the countries in which we operate, pay the resulting taxes on time and thus contribute to the public finances of these countries.

### 4.15 Accounting and re- porting

All documentation, accounting and data collection must be complete, proper and accurate, prepared in a timely manner and comply with legal and contractual requirements.

To ensure this, responsibilities must be defined, taking into account the necessary separation of functions, and appropriate business processes and controls must be established.

### 4.16 Communication with the public

We pursue comprehensive, timely and open communication with our business partners, investors and the interested public.

Official statements and communication with the public are made only by VITREA's management or by persons expressly appointed and authorised to do so.

VITREA cooperates with all relevant supervisory authorities and other public bodies.

### 4.17 Healthy, safe and social working environment

As a group operating in the health-care sector, the health and safety of our employees is of paramount importance to us. This includes compliance with all regulations that serve to protect the health and safety of our employees. By establishing a suitable work organisation and effective safety precautions, VITREA ensures protection against accidents at work and health impairments, especially when handling hazardous chemical, physical or biological substances. Furthermore, appropriate measures must be taken to prevent excessive physical or mental fatigue among employees and to ensure an appropriate workload. In particular, regular breaks, reasonable working hours and ergonomic workplaces must be guaranteed.



### 4.18 Respect for human rights

Respecting human rights is part of our corporate responsibility. We fulfil our responsibility by treating all employees with dignity and respect and believing in the diversity of people and workplaces.

We do not tolerate discrimination or harassment of any kind. Our basic principles regarding respect for human rights are set out in the VITREA Human Rights Declaration.



## 5. Responsibilities

### 5.1 Responsibilities of the company management

VITREA's management is committed to ensuring that our high standards of ethical conduct are met. The management teams of the individual companies within the VITREA Group oversee compliance with legal and ethical standards by the companies they manage.

To assist our employees at all levels in complying with this Code, we have implemented organisational measures to monitor the implementation of and compliance with our principles and standards of conduct.

In addition to their duties as employees, VITREA managers exemplify proper conduct and act in an exemplary manner. They ensure that their employees are made aware of this code and help them to understand and comply with it. They are available as trusted contacts for any questions. They take the necessary measures in the event of non-compliance with laws or company guidelines, as well as this code.

### 5.2 Responsibility of employees

VITREA's management is responsible for setting the tone from the top. In order to promote an ethical, transparent and compliant corporate culture, all employees are role models and must be aware of this responsibility.

Employees cannot be compelled by their superiors to violate the principles set out in this code.

Employees must be provided with the applicable guidelines and service instructions on proper conduct at all times and informed of any changes in this regard. If they have any questions, all employees can contact their superiors at or the compliance officer responsible for the company at any time.

### 5.3 Violations of the Code

Violations of the Code may constitute disciplinary offences which, regardless of any criminal and/or civil liability, may result in consequences under labour law.





## 6. Whistleblower system

VITREA attaches great importance to reporting violations or suspected violations of legal requirements, this Code of Conduct or the values and principles underlying it. To this end, VITREA has set up a whistleblower system that is accessible to the public.

The communication tool „VITREA Whistleblower System“ is available to all employees and external third parties on the VITREA website <https://www.vitrea-health.com/>, where possible violations can be reported anonymously and communicated to VITREA Compliance. The communication tool can be accessed directly via the following link: <https://vitrea.integrityline.app/>

Alternatively, reports of (possible) misconduct can also be sent to [compliance@vitrea-health.com](mailto:compliance@vitrea-health.com)

When a report is made, the confidentiality of the reporting person's identity is maintained and it is ensured that the reporting person is effectively protected from any disadvantage or sanctioning as a result of the report. VITREA's business partners inform their employees and suppliers about the existence, availability, responsibility and implementation of the whistleblower system.





# 77. Final provisions

## 7.1. Training

To ensure that the Code of Conduct is understood and effectively implemented, mandatory compliance training is provided annually for all employees in the form of an online course. VITREA Compliance ensures that all employees are included in the relevant training.

In addition, mandatory compliance training is part of the onboarding programme for all new employees so that VITREA's code of conduct and ethical standards are recognised and followed from the outset.

## 7.2 Consequences of violations

Failure to observe and comply with legal regulations and generally accepted ethical standards can cause lasting damage to VITREA. VITREA therefore consistently pursues all allegations or incidents of violations. This includes the immediate initiation of internal investigations and the taking of appropriate disciplinary measures, including legal action if necessary.

The aim is to maintain the integrity of the company and ensure that all violations are punished appropriately.

## 7.3 Contact person

VITREA Compliance is available to answer any questions relating to this Code of Conduct and to provide advice in cases of doubt.





**We ensure fair  
business practices  
and transparency  
in all business  
interactions.**



**Code of Conduct**  
**Appendix 1**



## Appendix 1

# Brief overview VITREA Code of Conduct

### Dos



#### Fair competition and transparency

- Ensure fair business practices and transparency in all business interactions.
- Comply with applicable competition and antitrust laws.



#### Avoidance of corruption

- Refuse to accept gifts or invitations, with the exception of minor gifts and invitations that are clearly justified on business grounds.
- Hospitality in a business context is only permissible if it is in line with local customs and does not give rise to a conflict of interest.



#### Duty of care and discretion

- Protect all confidential information and company secrets carefully.
- Use company property responsibly and only for business purposes.



#### Sustainability and responsibility

- Ensure that your behaviour is environmentally friendly and that you use resources sparingly.
- Promote health and safety in the workplace.



#### Reporting and compliance

- Document all business activities correctly and in a timely manner.
- Report any possible violations of the VITREA Code of Conduct (e.g. via the internal whistleblower system).

### Don'ts



#### Conflicts of interest

- Avoid situations in which private interests could conflict with business obligations.
- Do not accept gifts or benefits that could compromise your objectivity.
- Holdings in competing companies that could lead to a conflict of interest are not permitted.



#### Acceptance of gifts

- As a matter of principle, refuse monetary gifts, tips and vouchers.
- Only accept occasional, minor gifts if they are customary and appropriate.



#### Data misuse

- Do not disclose confidential information to third parties, including friends or family.
- Do not use insider information for personal gain.



#### Damage to the company's image

- Avoid unauthorised communication with the public and do not make statements that could cast the company in a bad light.



## Code of Conduct| Internal and external | Group Compliance | Version 1.1, 1 March 2026

We attach great importance to gender equality. We therefore use gender-neutral language as far as possible in this code, but for reasons of readability we may deviate from this in some places. However, where personal references are made, these always include all gender identities equally.

### Information about the document

- Type of document  
Code of Conduct
- Responsible department  
Group Compliance
- Guidelines Owner  
Group Compliance Officer
- Version  
1.1
- Status  
published

### Validity of the document

- This Code of Conduct is binding throughout the Group.
- Hierarchy of the policy:  
Code of Conduct at Group Level / Group Policy
- Scope: This Code of Conduct applies to all departments, bodies and employees within the VITREA Group.
- Valid from  
1 March 2026
- Next review planned:  
1 year after coming into force or as required