

1. Preamble

The basis of all actions in the Kohler Group is compliance with legally binding regulations on a national and international level as well as all voluntarily entered into obligations. All employees and governing bodies of the Kohler Group are obliged to inform themselves about the regulations applicable to their area of responsibility within the company and to comply with them. The first point of contact should be the respective supervisor.

This Code of Conduct applies to all employees and governing bodies of the Kohler Group worldwide. It includes binding principles of conduct that must be observed by all. In this way, we are helping to secure our long-term corporate success. Violations of the Code of Conduct will not be tolerated and will result in disciplinary action. Violations of applicable legal standards will also result in criminal and liability consequences.

Employees and business partners who draw attention to abuses such as corruption, abuse of authority or discrimination are protected from prosecution and the corresponding negative consequences.

2. Preservation of fair competition

The Kohler Group respects fair and equitable competition. Employees are required to comply with the relevant laws regulating competition.

In particular, the relevant legal regulations prohibit price fixing, market/customer sharing or bid rigging with competitors.

3. Fight against corruption

Kohler Group is confident in the quality of its services and the performance of its employees. Kohler Group strongly rejects the bribing of business partners or government officials with money, objects of value or other benefits of monetary value. Employees are prohibited from soliciting, accepting or being promised money or anything of value in exchange for the purchase of products or other services.

Giving or receiving benefits of any kind is strictly prohibited if they could create the impression of improper influence or even obligation.

This also applies to hospitality and invitations to events that go beyond customary and legally permitted practices.

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Inadmissible benefits may also not be provided indirectly via third parties.

The giving and acceptance of customary courtesy and promotional gifts of low value as well as business meals and invitations to events with a direct business connection within a framework appropriate to the business situation and the position of the parties involved are permissible.

It should be noted, however, that in many countries gifts and invitations to officials, representatives of public authorities or other public officials are prohibited by law even if the value is only very small.

The Kohler Group rejects the payment of so-called facilitation payments and follows the recommendations of the International Chamber of Commerce (ICC) in this respect.

Facilitation payments are payments of small amounts to government officials to expedite government processes to which one is entitled (e.g. customs clearance).

4. Avoidance of conflicts of interest

The Kohler Group expects its employees and officers not to engage in activities or assume responsibilities that are contrary to the interests of Kohler Group. Secondary employment for a competitor's, customer's, partner's or supplier's company, as well as financial interests in such companies in excess of the one percent threshold, is permitted only with the express written approval of management. Financial interests (greater than one percent) of close family members must be reported to management. Preferential treatment of certain business partners for private interests, in particular preferential treatment of family members, is prohibited. The appearance of favoritism for private interests must also be avoided.

Kohler also respects the intellectual property of third parties and protects the relevant information from unauthorized access.

All conflicts of interest internally and with business partners are to be avoided. If conflicts of interest nevertheless arise, they must be disclosed and made transparent.

5. Compliance with the principles for national and international trade

The Kohler Group complies with all national, multinational and supranational foreign trade regulations. In particular, employees are required to comply with applicable export control

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regulations, export and import prohibitions, governmental approval requirements, and applicable customs and tax regulations. Business from customers that conflicts with these regulations must be refused. Kohler Group services must not be provided if there is any suspicion that they could support such illegal transactions. In this context, particular emphasis must be placed on compliance with regulations designed to prevent terrorist activities. Kohler Group attaches particular importance to compliance with national and international regulations to prevent money laundering and terrorist financing (directly and indirectly). In this context, the identity of customers must be ensured and the permissible forms of payment must be observed. Transactions that may give rise to a suspicion of money laundering, such as significant or unusual inconsistent payment instructions, transaction structures to avoid reporting requirements or to circumvent proper record keeping, must be recorded.

Kohler processes personal information confidentially and responsibly. Respect the privacy of each individual and ensure that personal data is effectively protected and used only for legitimate purposes.

6. Creation and maintenance of safe and fair working conditions

The Kohler Group assumes responsibility for its employees and strives to create and maintain an attractive working environment for its employees. In doing so, Kohler Group ensures fair compensation and reasonable working hours for its employees and condemns all forms of slavery, servitude, forced and child labor, and human trafficking. Kohler does not employ workers under the age of 15 (except for student internships and vacation jobs) or workers under the age of 18 for hazardous work (ILO Conventions 138; 182).

The applicable legal requirements regarding working hours and remuneration are complied with accordingly (also for employees abroad or for cross-border employees).

The Kohler Group wants to maintain and promote the health of its employees. Therefore, it is the company's goal to ensure a high level of occupational safety at all Kohler Group locations. The Kohler Group expects its employees, especially its managers, to be committed to occupational safety at all times. The applicable legal regulations and international standards regarding occupational safety represent only the minimum requirements. All employees of Kohler are regularly informed and sensitized with regard to occupational safety within the scope of training / instruction.

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A corresponding occupational safety management system has been established at Kohler. Kohler employees are free to form a trade union or works council or to join existing trade unions (Kohler employees are not disadvantaged by this, nor are employees favored who are not part of the trade union).

7. Protection of business assets

All employees must ensure that trade and business secrets of the Kohler Group, but also of its business partners, do not become known outside the company. It is prohibited to disclose trade or business secrets without authorization, to pass them on to third parties or to use them for own purposes without authorization.

Kohler Group expects its employees to handle the company's assets responsibly and to make business decisions based on commercially reasonable risk-and-benefit analyses. This includes carefully reviewing the integrity and solvency of Kohler Group's business partners.

Kohler Group places great emphasis on the integrity of its employees. Depending on the nature of the business or location and the employee's job, it may be necessary to verify the financial condition as well as the personal integrity of employees.

All Kohler Group records-including, in particular, financial reports (external use) and accounting records and invoices (internal use)-must accurately and transparently reflect the relevant facts.

Employees are not authorized to use company resources for personal purposes unless their use for personal purposes has been expressly permitted to employees by their employment contract, separate agreement or by their supervisor. In particular, employees are prohibited from using Kohler Group IT systems to view, save or send pages or messages with legally prohibited or offensive content.

8. Environmental protection

The Kohler Group is committed to using nature's resources sparingly. It is therefore a matter of course to comply with applicable legal regulations for the protection of the environment as well as to minimize the environmental impact and continuously improve the environmental performance.

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9. Avoidance of discrimination

In its dealings with employees and in its cooperation with business partners, Kohler Group is guided by objective and comprehensible criteria. The Kohler Group ensures its employees a working environment in which discrimination as well as any kind of harassment and disadvantages based on skin color, race, nationality or ethnic origin, gender, marital status, religion or political belief, disability, age, social origin or sexual identity are not tolerated.

Kohler Group expects its employees to respect different views of life in their interactions with other employees, which includes temporary or training employees, applicants and former employees, and with business partners.

Kohler does not tolerate individuals/employees who use psychological cruelty, sexual harassment or discrimination, including gestures, language and physical contact, that is sexual, coercive, threatening, abusive or exploitative.

Kohler Group also expects its managers, in particular, to promote equality between men and women in their professional lives.

10. Dealing with media

Providing transparent and consistent information to the public strengthens the Kohler Group's image. Official statements, especially to the media, may therefore only be made after consultation with authorized employees.

11. Conflict Minerals

Kohler makes reasonable efforts to avoid the use of raw materials that originate in conflict-affected and high-risk areas and contribute to human rights abuses and corruption, the financing of armed groups or similar negative impacts.

12. Implementation and organization

All Kohler Group employees are required to conduct themselves in accordance with this Code of Conduct. Managers have a special role to play in this regard. They serve as role models, are available as contacts for all questions regarding the Code of Conduct, and

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ensure that employees in their area of responsibility are adequately informed about these principles.

All Kohler Group employees receive training as needed that is specifically tailored to their area of activity and requirements.

The Code of Conduct is regularly reviewed and adapted to current requirements (e.g. changes in legislation).

If necessary, guidelines are drawn up on individual principles of this Code of Conduct, which contain detailed instructions for action and, if necessary, country-specific regulations and are considered binding.

Kohler endeavors to ensure that its suppliers also take into account and implement the requirements set forth in this Code of Conduct. Compliance with these requirements is taken into account in the supplier selection/approval process.

Neckarsulm, 26th of July 2022



Michael Hulm
Managing Director

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