alseda CONSULTING



Our Copliance-Guidlines

Valid for alseda Consulting and its affiliated companies

1 PREAMBLE

Integrity guides our conduct. This applies to our dealings with customers and suppliers, employees, shareholders and the public.

We consistently apply high ethical and legal standards to our strategic decisions and day-to-day business. Through their personal conduct and actions, everyone at alseda shapes the company's culture and image, both internally and externally.

Inappropriate conduct can cause substantial harm to alseda. We act responsibly and protect the company's reputation. This does not restrict lawful criticism or reports and disclosures protected by law.

Honesty, sincerity and fairness are the standards for our dealings with one another, our partners and the public.

Because sustainable growth is our objective, we at alseda are concerned not only with results but also with how they are achieved. We tolerate neither unlawful or unfair means of achieving our objectives nor discriminatory conduct.

This Compliance Policy sets out internal rules of conduct for alseda management, managers and employees. It must be observed within the framework of applicable law and valid employment contract provisions. Mandatory law and legally protected rights remain unaffected. It applies to affiliated companies once they have adopted it.

alseda GmbH

References to persons in this Policy apply equally to everyone, regardless of gender.

2 GENERAL PRINCIPLES

2.1 LAWFUL CONDUCT

We comply with applicable laws and the internal rules duly introduced by alseda. If we have doubts about the lawfulness of an instruction or action, we seek expert advice before carrying it out. Unlawful instructions must not be followed.

Breaches of employment contract obligations may have consequences under employment law following an assessment of the individual case. Any measures must meet the statutory requirements and be proportionate. Legally protected reports and the exercise of legitimate rights must not result in sanctions.

2.2 MUTUAL RESPECT, HONESTY AND INTEGRITY

We respect everyone's dignity, privacy and personal rights. We do not tolerate discrimination, particularly on racist grounds or on grounds of ethnic origin, sex, religion or belief, disability, age or sexual identity. Sexual and other harassment, exclusion and insults are prohibited. We act openly, honestly and responsibly and make only commitments we can fulfil.

These principles apply both to internal cooperation and to dealings with external persons.

3 BASIC RULES FOR WORKING TOGETHER AT ALSEDA

3.1 LEADERSHIP, RESPONSIBILITY AND SUPERVISION

Managers are responsible for the employees entrusted to them. They lead by example, with openness and interpersonal competence, set clear and achievable objectives, and enable employees to work independently. The management principles duly introduced at alseda must be observed.

Managers fulfil their organisational and supervisory duties and communicate this Compliance Policy within their areas of responsibility. They establish appropriate compliance arrangements and follow up on apparent breaches.

Within their areas of responsibility, managers take appropriate steps to prevent, detect and remedy breaches of laws and internal rules.

3.2 FREEDOM OF ASSOCIATION AND ASSEMBLY

alseda respects employees' right to organise, form or join trade unions and represent their interests lawfully. Employees may contact any existing employee representative bodies. Disadvantaging employees for exercising these rights is prohibited.

3.3 CHILD LABOUR AND PROTECTION OF YOUNG PEOPLE

Child labour and the exploitation of children and young people are prohibited. Suppliers are required to comply through appropriate agreements. Applicable requirements on minimum age, compulsory schooling and the protection of young workers are observed. Under this Policy, persons under 18 are not assigned to night work or hazardous work.

3.4 EMPLOYMENT CONTRACTS, REMUNERATION AND WORKING HOURS

Employment at alseda is voluntary and based on an employment contract. Employees may end their employment in accordance with the applicable statutory, collectively agreed and valid contractual notice requirements. Forced labour and coercive measures intended to prevent a lawful departure are prohibited.

We pay at least the applicable statutory minimum wage and any binding higher sectoral or collectively agreed wages. Remuneration is paid in full each month on the agreed due date. Before starting work, employees receive understandable information about their remuneration and, with each payroll statement, a clear breakdown of its components.

Unlawful wage deductions and wage deductions as a disciplinary measure are prohibited. Overtime is worked and paid in accordance with applicable law and valid contractual or collective agreement provisions. Valid works agreements must be observed. Additional, stricter requirements of the Code of Conduct remain binding where they have been duly introduced.

Working hours, breaks and rest periods comply with the German Working Time Act and other applicable requirements. Contractual working hours are specified in the employment contract. Additional work is voluntary and complies with statutory maximum limits and valid contractual, collectively agreed and, where applicable, workplace arrangements. Annual leave is granted in accordance with the German Federal Leave Act and other applicable rules.

3.5 OCCUPATIONAL HEALTH AND SAFETY

alseda provides safe and healthy working conditions. Work-related hazards are assessed and appropriate protective measures are implemented. This covers workplaces, work equipment, processes and the organisation of work. Employees receive instruction relevant to their duties; instruction is adapted and repeated as necessary.

Employees follow safety instructions and use work equipment and protective devices as intended. Imminent serious hazards and defects in protective systems are reported immediately to the employer or responsible manager. The responsible

functions review reports and arrange the necessary protective measures. The employer's responsibility remains unaffected.

3.6 USE OF COMPANY PROPERTY

We handle alseda facilities and equipment entrusted or made available to us with care.

alseda facilities and equipment are used only for business purposes unless private use has been expressly permitted. Unlawful, discriminatory, violence-glorifying or sexually harassing content must not be obtained or distributed. Lawful documentation and reporting of breaches remain permitted.

Private devices and other privately owned equipment may be used for business purposes only within expressly authorised exceptions. This applies in particular to private computers, cameras and recording devices. Authorised exceptions, including the use of private vehicles, and the applicable safeguards must be observed.

4 DEALINGS WITH BUSINESS PARTNERS AND THIRD PARTIES

4.1 FAIR COMPETITION

alseda is committed to fair competition and complies with applicable competition law. Employees avoid anti-competitive conduct and clarify legal doubts with the responsible specialist function before taking action.

Employees comply with the rules of fair competition. Indications of breaches of competition law are reported to the Compliance Officer or responsible legal function. Permitted external reporting channels remain available.

Agreements that restrict competition, particularly those concerning prices, bids or the allocation of customers or markets, are prohibited. The exchange of competitively sensitive information with competitors is not permitted without prior legal review. Cooperation permitted by law remains possible.

Additional competition law requirements relate in particular to:

- Exchanges of information or agreements with competitors
- Market information systems and market statistics
- Conduct in dealings with suppliers and customers

The competition law requirements applicable to each person's duties and the work instructions duly introduced for purchasing and sales must be observed. Confidential information is additionally protected in accordance with the applicable information security rules.

4.2 CORRUPTION PREVENTION

4.2.1 GENERAL PROVISIONS

Corruption is prohibited. For the purposes of this Policy, it includes the misuse of a work-related position to obtain an improper benefit for oneself or others. Neither giving nor accepting bribes is permitted, whether directly or through third parties.

Reports of corruption are reviewed; confirmed breaches are pursued in accordance with applicable law. alseda takes appropriate organisational measures to prevent corruption.

Awareness of the risks of corruption is necessary in all areas of work.

Particular attention is paid to transactions of high economic value, especially contract awards, the conclusion of contracts and the verification of performance.

Employees report indications of corruption through an appropriate reporting channel as soon as they have reasonable grounds to believe that a breach has occurred. Proof of the breach is not required. Reports may be made directly to the internal reporting office or, where established, to the Compliance Officer or appointed ombudsperson. Following the management hierarchy first is not required. The statutory right to choose between internal and external reporting remains unaffected.

4.2.2 OFFERING AND GRANTING BENEFITS

Employees must not directly or indirectly offer, promise or grant improper benefits in connection with business activities. This applies to monetary payments and other benefits.

When engaging consultants, intermediaries, agents or comparable third parties, appropriate precautions are taken to prevent improper benefits. These third parties are required to comply with applicable anti-corruption rules. Any irregularities are reported to the responsible compliance function.

Sales promotion activities must not include gifts or other benefits to business partners or their employees that are prohibited under the Code of Conduct.

Promotional items are not given to customers, business partners or guests as personal gifts in connection with business activities.

Invitations to business meals at alseda's expense are not issued.

4.2.3 REQUESTING AND ACCEPTING BENEFITS, GIFTS AND OTHER ADVANTAGES

Employees must not use their position to request or accept benefits for themselves or others or allow such benefits to be promised to them. Accepting business gifts and other benefits is prohibited.

Low-value promotional items are not accepted as personal gifts either.

Unsolicited gifts that cannot be returned immediately are reported without delay to the responsible manager and must not be used personally. Management decides on their return or another legally permissible course of action. Subsequent approval does not make an unlawful benefit legitimate.

Invitations to business meals at business partners' expense are not accepted.

4.3 AVOIDING CONFLICTS OF INTEREST

Business decisions are made on the basis of objective criteria in alseda's interests. Actual or potential conflicts of interest are disclosed and addressed through appropriate measures. The following rules apply:

1. Personal or family interests that may influence a business decision are disclosed to the responsible manager before the decision is made. If that manager is personally affected, the Compliance Officer is involved.
2. Suppliers must not be favoured or disadvantaged in competition for contracts for personal or other irrelevant reasons.
3. Private business relationships with alseda suppliers or service providers are disclosed where they may affect the employee's professional dealings with them. In the event of a conflict of interest, responsibility for the relationship or decision is transferred to an impartial person.
4. Secondary employment is notified to Human Resources before it begins where this has been validly agreed or where alseda's legitimate interests may be affected. Any required consent may be withheld only on objective, legally permissible grounds. Unlawful competing activities, specific conflicts of interest and breaches of working time requirements must be avoided. Working hours for multiple employers are added together.
5. Employees proactively inform the responsible manager of actual or potential conflicts of interest. They do not participate in the affected decision until the matter has been clarified.

5 CONFIDENTIALITY AND DATA PROTECTION

5.1 PROTECTION OF CONFIDENTIAL INFORMATION

We protect alseda's and our business partners' confidential information, know-how and trade secrets against unauthorised access, unlawful use and disclosure.

We observe the applicable rules for protecting confidential information. Information is shared only with authorised recipients and only to the extent necessary and legally permissible. Statutory disclosure obligations and protected reports remain unaffected.

Non-public information is treated confidentially where a legitimate interest in secrecy exists. After employment ends, statutory confidentiality obligations and valid agreements limited to information deserving protection continue to apply. General professional knowledge and experience may continue to be used. Lawful reports and disclosures, particularly under the German Act for the Better Protection of Whistleblowers and the German Act on the Protection of Trade Secrets, are not restricted.

5.2 ACCURATE DOCUMENTATION AND REPORTING

Internal and external records and reports must be accurate and complete. Business transactions are recorded in a traceable manner in accordance with applicable accounting and documentation requirements. Inaccurate statements, manipulation and the unlawful destruction of documents are prohibited.

5.3 DATA PROTECTION AND DATA SECURITY

We comply with the General Data Protection Regulation of the European Union, the German Federal Data Protection Act and other data protection requirements applicable to the processing concerned. Personal data are processed lawfully and transparently, for specified purposes and only to the extent necessary. Established deletion periods are observed.

Personal data are processed only on a lawful basis and for specified legitimate purposes. alseda implements technical and organisational safeguards appropriate to the risks. Unauthorised access or possible personal data breaches are reported without delay through the designated internal reporting channel.

alseda has designated a Data Protection Officer. Their contact details are available on the website under "Datenschutz" (Data Protection).

6 SUSTAINABILITY AND SOCIAL RESPONSIBILITY

6.1 ENVIRONMENT AND TECHNICAL SAFETY

alseda complies with applicable environmental and safety requirements and uses resources efficiently. Managers and employees observe the requirements applicable to their duties and report apparent environmental or safety risks to the responsible function.

6.2 QUALITY MANAGEMENT

alseda develops software and provides services in accordance with agreed quality requirements and applicable law. Procedure and work instructions duly introduced for the relevant task must be observed. Quality and safety defects are reported to the responsible function.

The prescribed quality and security checks are carried out before software is released. Identified defects are assessed and addressed according to their risks. Appropriate resource-efficient methods are used in development and delivery.

Any sustainability requirements duly introduced by alseda must also be observed.

6.3 SOCIAL RESPONSIBILITY

alseda fulfils its social and regional responsibilities and communicates openly and objectively. We expect suppliers to act responsibly towards people, animals and the environment. The relevant requirements of the Code of Conduct are incorporated into our cooperation through appropriate agreements.

7 REPORTING BREACHES

7.1 COMPLIANCE OFFICER

The Compliance Officer advises management on compliance matters, supports the implementation of this Policy and monitors compliance within the scope of their duties. They are a contact for employees, business partners, customers and other third parties. They perform the duties of the internal reporting office under the German Act for the Better Protection of Whistleblowers only where expressly appointed and in accordance with statutory requirements.

The Compliance Officer performs their duties independently and has direct access to management. Confidential information is made available only to authorised persons and on a lawful basis. Management receives only the information necessary for the measures required. Reports under the German Act for the Better Protection of Whistleblowers are subject, in particular, to sections 8 and 9 of that Act. A suspicion of corruption does not permit indiscriminate disclosure of identities.

Records of reports are processed separately from general personnel files with restricted access.

The Compliance Officer's contact details and the designated reporting channels are available on alseda's website under "Compliance".

7.2 OTHER CONTACTS FOR REPORTING BREACHES

Employees may raise compliance or quality concerns with their responsible manager, the relevant Human Resources, Legal or Quality Management functions, or an existing employee representative body. Reports under the German Act for the Better Protection of Whistleblowers may be made directly to the competent internal or external reporting office. Following the management hierarchy is not mandatory.

Employees may submit complaints of discrimination to the responsible workplace complaints body under section 13 of the German General Act on Equal Treatment. Complaints are reviewed and the complainant is informed of the outcome. Contact details are communicated internally.

Reports and complaints are reviewed carefully and impartially by the responsible functions. Necessary action is taken. Information is handled confidentially and only to the extent necessary and legally permissible. Statutory disclosure obligations and exceptions remain unaffected. No person may suffer a detriment because of a report that meets the statutory conditions for protection.

7.3 REPORTING CHANNELS AND INDEPENDENT HANDLING

Where alseda is required to operate an internal reporting office under the German Act for the Better Protection of Whistleblowers, reports may be submitted in text form and orally. On request, a personal meeting is offered within a reasonable period. Access is restricted to authorised persons. Reports are handled independently by competent persons without conflicts of interest. Anonymous reports are handled where possible.

7.4 TIME LIMITS FOR REPORTS UNDER THE GERMAN ACT FOR THE BETTER PROTECTION OF WHISTLEBLOWERS

For reports under the German Act for the Better Protection of Whistleblowers, the internal reporting office acknowledges receipt within seven days at the latest. It reviews the report and takes appropriate follow-up action. Feedback is provided within three months of acknowledgement of receipt; if receipt is not acknowledged, feedback is provided no later than three months and seven days after the report is received. Feedback respects the rights of persons concerned and must not prejudice investigations.

7.5 DOCUMENTATION AND DELETION

Reports under the German Act for the Better Protection of Whistleblowers are documented while maintaining confidentiality. Audio recordings or verbatim records are made only with the required consent. As a rule, the documentation is deleted three years after the procedure has concluded. Longer retention is permitted only where there is a necessary and proportionate statutory justification.

7.6 PROTECTION AGAINST RETALIATION

Retaliation, threats of retaliation and attempted retaliation in response to a legally protected report are prohibited. Protection does not require conclusive proof where, at the time of reporting, the reporting person had reasonable grounds to believe that the information was true and fell within the law's scope. Protected assistance with a report must not lead to a detriment either. Knowingly or grossly negligently false reports may have legal consequences.

alseda GmbH

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