

Code of Ethics

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1. Introduction

At Reutib Group we know we must put our values into practice to achieve our mission of sustainable acting partner aiming to perform excellently in all that we do.

Acting with respect, honesty and integrity and being governed by following the laws and regulations of the countries in which we operate is an essential part of our culture. The Reutib family Code of Ethics is the basis of our corporate and the foundation of our policies, procedures, and guidelines.

Updating this Code allows us to strengthen trust in our directors, employees, investors, customers, suppliers, and authorities. This Code is formalizing in a single document our ethical principles, unifies the criteria and creates a common frame of reference that leads us to always act comprehensively. It is a useful working tool that helps us to make the right decisions in accordance with our values.

We invite everyone who is a part of the Reutib family to read and constantly consult according to this Code. It is also very important to report any irregularities observed. We know that we can count on your support and commitment to continue creating success and strengthen the reputation of the Reutib family.

Andreas Winkler

2. Principles

Compliance with the law and honest behavior

Our employees comply with the applicable legislation. They exercise common sense and base their activities on the principles of honesty and integrity. Employees shall not abuse their business position for personal gain or encourage activities which are contrary to this Code.

Our Code applies to employees and all persons acting on behalf of the Reutib and its subsidiaries. The Code should not be exhaustive. Therefore, unpredicted situations will be resolved according to the criteria and moral practices of the company's management.

Other issues arising from the different situations of our business and environmental dynamics will be incorporated as necessary.

3. Our Culture

We have established a Mission, Vision and Values that guide our journey and set the guidelines for planning success-oriented strategies and projects to attract and meet customer demand, consistently generate economic value, and create greater social development for our shareholders.

4. Our Values

We fulfill our commitment with a sense of belonging and responsibility in our actions and through our Values, which are a relevant part of the organization and provide the basis for the development of standards on which our decisions and actions are based.

Every employee of the Reutib creates great influence, always tries to go beyond boundaries, puts the greater good of the organization above his or her own professional goals, and stands out for:

- Integrity and respect
- Sense of responsibility
- Passion for learning

The way our employees work strengthens/develops Reutib's distinctive capabilities and enables our strategy.

- Safe and healthy working environment
- Sustainable environment
- Focus on employees
- Fair treatment
- Communication
- Operational efficiency and availability
- Quality and customer satisfaction

5. Our People

Human Rights

We acknowledge that human rights are a set of principles based on human dignity. We treat every employee with mutual respect and fairness.

Equal employment opportunities

We value the differences of diverse individuals from around the world. Every applicant and employee are treated in a fair and non-discriminatory manner, regardless of age, disability, marital status, race or color, national origin, religion, sexual orientation, or any other legally protected status. Employment decisions are based on business reasons and are governed by the laws and regulations of the local jurisdiction.

Harassment

Every employee has the right to respectful treatment in the workplace. Respect means that they are treated honestly and professionally. A respectful workplace is more than just keeping the law. Our work environment is free from any inappropriate behavior of all kinds of harassment based on personal characteristics or status. Threats or acts of harassment are prohibited and we do not tolerate them.

Safety in the workplace

Employee safety in the workplace is extremely important to us. It is therefore essential to comply with all international and local specific health and safety regulations based on the legislation of the country concerned, as well as on its national legislation governing working hours. We promote constant further development aimed at improving the working world.

Working hours

The weekly working time laid down governed by the relevant labor law of the country concerned, considering, in the establishment of working time, the necessary time required for the employee's rest period.

Wages

We provide monetary benefits to the employee for work in accordance with the legislation of the country in question, without any discrimination according to sex, considering the degree of difficulty of the work.

Women and men have the right to equal pay for equal work or for work of equal value. Equal work or work of equal value shall be work of equal or comparable complexity, responsibility, and strenuousness carried out under the same or comparable working conditions and in achieving the same or comparable performance and results of work in the employment relationship.

Workplace without alcohol and drugs

It is prohibited the consumption on our premises of substances prohibited by law as drugs and alcohol. Employees are prohibited from being under the influence of such substances at their workplace. In this context, employees are obliged to comply with company agreements and regulations that are valid at your location.

Employee representation

Everyone has the right to express themselves and to associate. National legislation and existing agreements must be observed. We cooperate constructively with employees and employees

representatives. The aim is to find a fair balance between the economic interests of the company and the interests of employees. In the event of any disputes, the aim remains the same:

to ensure sustainable and constructive collaboration in the long term.

The employee has an email address with which they can report any concerns.

whistleblower@reutter-group.com

Investigation and response

All reports we receive from the whistleblower email will be immediately investigated in full confidentiality. If it is determined that there has been a violation of this Code, we will take immediate action to avoid future violations. When necessary, we will take appropriate disciplinary measures against the offending party, which may include counseling, warning, transfer, suspension and/or termination of employment.

We will communicate with all parties involved in the investigation, however, to respect the privacy of the employees involved, specific details of the discipline or action taken may be kept confidential.

6. Our environment

Quality and protection of the environment

Excellence in quality and continuous improvement are essential for the growth and success of our company. Employees are required to meet the expectations of both internal and external customers and to strive for continuous improvement in the quality of Reutib processes, products, and services.

We understand, deal with, and mitigate the risks associated with the environmental impact caused by using energy, water, and waste management throughout our value chain of all our operations.

In the Reutib Group, we take the necessary steps to ensure:

The leading staffs and employees ensure compliance with the law and our own high standards. Technical safety and health are the main factors already at the development stage of our products.

All employees must contribute sustainably through their own behavior to achieve these objectives. To put in place effective procedures in response to potential emergencies to minimize the impact of unpredictable incidents.

Significant changes in our locations and processes are evaluated in advance to avoid negative(adverse) environmental impacts.

The generation of discharges and emissions into the air is reduced to ensure that they do not adversely affect the environment. We promote the use of clean energy sources, use energy efficiently and monitor consumption.

We are taking the necessary measures to prevent environmental accidents that could be caused by our operations.

We oppose the efficient use of water, as well as activities that promote its care and protection.

We ensure operational growth aimed at reducing environmental impact through the implementation of waste reduction, reuse, and recycling programs, as well as waste related to our products and services.

7. Truthfulness of the information provided and protection of internal information

We provide objective and truthful information to all interested parties, but at the same time we protect the information against its misuse.

We present clear, unbiased, and unquestionable information.

We do not use misleading informational announcements and tactics.

We protect internal information and prevent it from being leaked and misused to obtain unauthorized benefits.

Privileged and confidential information

Through management-authorized systems, we generate, collect, treat, protect, and store information as property of our responsibly, ethically and in accordance with applicable law in each country in which we operate.

Accounting and financial records

We record accounting and financial information in a comprehensive, proper, and timely manner, in accordance with applicable accounting regulations and in accordance with applicable laws and securities regulators, ensuring the truthfulness of the indicators for which we are responsible.

Intellectual property

We do not disclose any type of confidential information, including those relating to trade secrets, processes, methods, strategies, plans, projects, technical or market data, or any other type of information. We maintain the confidentiality of such information even when our working relationship with the Reutib has concluded, and we do as well with the confidential information of the companies with whom we have previously worked.

Personal data

We collect and process personal data responsibly, ethically and in accordance with applicable laws in each country in which we operate.

Information technology security

We are aware of the responsibility shared by all in the protection and preservation of the security of the information that is administered through the Reutib technological resources.

We responsibly use and protect access to accounts and passwords assigned to technological resources.

8. Our Relationship with third parties

Customers

At Reutib, we strive to improve the value offer and experience of our clients.

We serve our clients by providing them with fair and honest treatment in every transaction, adhering to the policies and values of the Reutib, providing products and services with the highest quality and punctuality.

We understand the needs of our customers and we are committed to innovate our processes and products to meet them.

We publish our Code of Ethics through our value chain.

website:

<https://www.reutter-group.com>

<https://www.itib.com>

Suppliers

We contribute to the improvement of the labor, social and environmental performance of our suppliers and we look for those who work based on policies, principles, and responsible business practices.

Our portfolio of suppliers only includes those who share our ethics and values in accordance with this Code.

Those of us who are negotiating the acquisition of the goods and services that Reutib requires offer and demand professional treatment from our suppliers in every transaction, always seeking the best interests of the company.

We ensure the equal participation of suppliers based on quality, profitability, and service criteria. We consider it illegal to request or receive any kind of incentive from suppliers to select them, which does not benefit the company.

Competition

We do business fairly, based on our ethical principles and in compliance with competition laws in the countries in which we operate.

We do not participate in any agreement with customers, suppliers, or competitors that aims to limit the market forces in the locations where we operate.

Those of us who are in contact with competitor representatives display a professional attitude, following the principles and values of the company we represent, protecting our personal image and the Reutib image.

When interacting with competitors, either individually or in forums and in business or professional associations, we do not comment on issues that could create Reutib risk or potential liabilities for Reutib in terms of compliance with competition laws.

Government and authorities

We are at the basis of our relationships with the government and the authorities of the countries where we operate, and we provide them with an open and respectful treatment.

We comply with the laws, regulations and other applicable guidelines established by the governments of the countries in which we operate.

We always cooperate with the government and relevant authorities so that they can fully exercise their powers, and we act in accordance with the law to defend the legitimate interests of the Reutib.

We respect the government and the authorities to whom we offer polite treatment, and we seek an atmosphere of openness and trust that facilitates the discussion of issues and the conclusion of agreements.

We attend to the requests and observations of governments and authorities, seeking to cooperate effectively and politely in fulfilling their mission within the limits of the powers granted by laws or regulations.

Relations between the Reutib and government agencies or officials are conducted in compliance with applicable laws and this Code of the Reutib.

Before contacting the government and/or authorities on behalf of the Reutib, we verify with the Institutional Relations areas of our Business Unit, that the interaction is indicated within our jurisdiction.

Marketing

We lead to potential business through advertising and marketing of the Reutib which is legal, decent, honest, truthful, and in accordance with the principles of fair competition and good business practices.

We are prepared to lead the communication with a sense of social responsibility and based on the principles of honesty and good faith.

We use only sources that are verifiable and free from elements that could lead to misinterpretation of the characteristics of the products and services offered.

We communicate with respect to moral values and avoid unethical circumstances that violate integrity and human dignity or use culturally offensive symbols.

In the case of using a trademark of a third party, we follow the legal rules and conditions stated by the third party.

9. Culture of legality

Regular compliance

Legality is part of our culture, and we work to ensure that our employees practice this concept. We firmly believe that our world requires organizations and individuals committed to our society. We comply with the laws, regulations, and Codes of the countries in which we operate, as well as this Code and the policies, rules and procedures established by the Reutib.

Child labor and slavery

We respect everyone's right to fundamental human rights. We do not tolerate any forms of modern slavery, forced labor and child labor.

It is the duty of the head/responsible employee to ensure that employees perform work freely and are allowed to terminate the employment relationship in accordance with the law.

We do not employ adolescents for difficult and risky jobs, considering their age and mental state. Our domestic and foreign suppliers respect the prohibition of modern slavery, forced and child labor.

Fight against corruption

We conduct business practices in accordance with the law, honestly and ethically, with zero tolerance for bribery, rejecting and fight against any act of corruption.

Therefore, in our activities inside and outside the Reutib or on behalf of it, either, whether directly or through a third party, we do not participate in acts of corruption.

We do not order, authorize, or promise to engage in corrupt practices.

We do not induce any person to engage in corrupt practices.

We comply with anti-corruption laws in the countries in which we operate.

Fight against bribery

We do not tolerate any form of bribery or bribery, receiving or providing benefits.

Anti-money laundering

We comply with applicable laws on the prevention of money laundering, and we promote their knowledge and compliance among our employees.

We develop processes and mechanisms to comply with applicable money laundering prevention laws that contribute to building security and trust in the sectors of the economy and in the countries in which we operate.

Political contributions

Those of us who participate in political activities in any jurisdiction do not include the Reutib. When performing, they act in person and not on behalf of the company.

We comply with the requirements established by local laws for political contributions in the countries in which we operate.

Conflict of interest

We carry out all our activities with integrity and professional ethics, always prioritizing the interest of the Reutib.

We do not participate in or directly or indirectly influence the requests, negotiations, recruitment, and decision-making processes, with respect to the customer, supplier, or business partner with whom we have or in which we have: family relationship, or family member as partner, investor, or representative, or a relationship in a contract (including friendship) likely to create a conflict with the interests of the Reutib or any personal benefits (including if such relationship is with a partner, investor or representative of such customer, supplier, or business partner).

We avoid having family members reporting to us, except in cases authorized as permitted in accordance with our policies.

Those of us who perform monitoring, supervision, auditing, or control over an area under the responsibility of a relative must report the situation to a superior so that this duty can be replaced.

We do not intervene or satisfy the requirements of superiors, subordinates, co-workers, family, or friends if this could harm the Reutib.

Gifts, travel, and hospitality

On behalf of the Reutib or on a personal basis, we do not accept, provide, pay, offer, promise, or permit, directly or indirectly, money, gifts, favorable terms, salaries, travel costs, commissions, or anything else of value to obtain benefit of any kind.

We accept, give, or offer only gifts of a promotional nature and symbolic value.

We do not give or offer gifts to government officials.

If a client or a supplier offers an invitation to any event or other entertainment, we adhere to this Code, and we must obtain prior approval from the immediate level of senior management to participate in such an invitation.

10. Compliance with the REUTIB Code of Ethics

It is obligatory for all employees to comply with the Reutib Code and other applicable regulations. Failure to do so will not be tolerated by the company and may result in legal action!

Every leading staff is responsible for ensuring that the Reutib workplace and employees of the Reutib practice high integrity and ethics, that ethical misconduct and non-compliance are promptly investigated, and that thorough investigations are resolved effectively. With the assistance of Legal and Human Resources, management must make their direct subordinates aware of the Code and the internal policies and procedures that apply to it. It is the responsibility of each leading staff to report integrity issues and ethical misconduct to Legal, Human Resources, or any other relevant functions specified in this policy.

Regular verification

Every leading staff around the world is required to regularly declare that they have read and complied with the requirements of this Code.

11. Questions

In case of uncertainties about correct behavior, employees should talk to their superior, human resources, work council or elected representatives. If this does not result in clarification of the matter, the employee should contact Whistleblower email. We will treat this matter in strictest confidence.

Date	Reason of change	Index
30/04/2019	Completely revised new edition in coherence with transition to BOS (ppt form)	01
11/11/2019	Added data protection (ppt form)	02
25/02/2020	Added compliance procedures	03
21/07/2022	Complete rewriting of the document	04

Prepared: Martina Gregorova	Approved: Andreas Winkler – CEO	Date: 19/10/2022
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