

# ATOSS

## Code of Conduct

for corporate bodies, managers and  
all employees of the ATOSS Group

### **MANAGEMENT BOARD**

ATOSS Software AG | Rosenheimer Str. 141 h | 81671 Munich | Germany

# Content

## Foreword Management Board

### 01 Basics of our Code of Conduct \_\_\_\_\_ 4

Objective and scope of our Code of Conduct  
Our Compliance Committee

### 02 Credibility in the context of our business relationships \_\_\_\_\_ 6

We comply with the applicable laws without exception!  
Compliance with antitrust and competition law is a matter of course for us!  
We reject corruption!  
Within the scope of permitted benefits and gifts, we follow clear guidelines!  
We comply with the applicable anti-money laundering laws!

### 03 Credibility in behaviour with each other \_\_\_\_\_ 12

We proactively prevent conflicts of interest through transparent communication!  
We treat each other with respect and do not discriminate or harass anyone!  
We promote occupational health safety and occupational safety!

### 04 Credibility as a company \_\_\_\_\_ 16

The observance of social values such as human rights in particular is the basis of our economic activity!  
Sustainability is of particular importance for us!  
We live social responsibility for society!

### 05 Credibility in handling information and digitalisation \_\_\_\_\_ 20

We protect trade and company secrets!  
Insider trading is prohibited!  
We ensure proper accounting!  
We are committed to data protection!

### 06 Credibility in communication \_\_\_\_\_ 25

We promote transparency and openness in dealing with and reporting infringements!

### 07 The Compliance Committee is available to answer any questions! \_\_\_\_\_ 27



Andreas F. J. Obereder  
CEO ATOSS Software AG

## Foreword management board

Dear ATOSS Community,

Together, we are shaping the transformation of the world of work for the benefit of companies, employees and society. We enable our customers to work more creatively, intelligently and humanely, thus revolutionising the interaction of profitability and humanity. We all consistently live our vision of sustainably improving the world of work for all our stakeholders. This vision has no shelf life. It is permanently valid and helps us to align our actions in the long term. Long-term and sustainable success is more important to us than the short-term quest for profit. This long-term approach requires more than just a good product. A clear culture of values and consistent compliance with law and order – in other words, conduct with integrity – play an equally decisive role.

Credibility is a central value of our entrepreneurial activities: “Why credibility? Is this value still up to date at all?”. Precisely because this value is often forgotten nowadays and at the same time is so important for creating sustainable added value for all of us, credible action is not only in keeping with the times, but revolutionary. For us, credibility ultimately means behaving with integrity towards our shareholders, employees, business partners and, not least, in our role within society. Credibility is therefore also the leitmotif of our Code of Conduct.

It is a matter of great concern to us that the principles laid down in this Code of Conduct are actively lived and implemented by all of us in our daily actions at all times.

Your Management Board

Andreas F. J. Obereder

Dirk Häußermann

Pritim Kumar Krishnamoorthy

Christof Leiber



**01**

**Basics of  
our Code  
of Conduct**



## Objective and scope of our Code of Conduct

This Code of Conduct is a pillar of our Compliance Management System. It provides an overview of our understanding of values and our principles that shape our daily dealings with business partners, shareholders, employees and society. It is a binding orientation framework that helps us to realise our vision in the long term.

This Code of Conduct contains standards of conduct that apply with equal binding force to all employees<sup>1</sup> of ATOSS<sup>2</sup>. In the event of any discrepancy between local laws and the provisions of this Code of Conduct, the stricter of the two shall prevail.

The entire management team of ATOSS is also acting as a role model in this respect. The corporate bodies, the Management Board and all managers of ATOSS comply in full with these standards of conduct. Each manager is also responsible for ensuring that his or her employees comply with the standards of conduct set out in this Code of Conduct.

## Our Compliance Committee

Responsibility for the design and monitoring of our compliance structures lies with the Compliance Committee, that reports directly to the Management Board of ATOSS Software AG. Our Compliance Committee also supports all managers in conveying and anchoring the values, standards of conduct and legal requirements in the corporate structure (“tone from the top”). The Compliance Committee ensures that compliance requirements are implemented and complied with throughout the group. With the assistance of the Legal Department, the Compliance Committee performs the following tasks:

- Raising awareness and training of all employees of ATOSS on the subject of compliance
- Implementation of the set of rules of compliance
- Informing the Supervisory Board and Management Board about compliance issues
- Advice to managers and employees, also on questions relating to the Code of Conduct
- Regular updating of the Code of Conducts and all other set of rules of compliance in order to align them with the applicable legal situation
- Regular reporting to the Management Board and the Supervisory Board as part of the semi-annual risk and compliance management surveys.

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<sup>1</sup> For linguistic simplification, we have used only the masculine form, “employee”, for natural persons, although in terms of content this refers to persons of all gender identities. The term “employee” also includes managers and corporate bodies of ATOSS.

<sup>2</sup> The term “ATOSS” refers to all locations of the ATOSS Software AG and its affiliated group companies within the meaning of Sections 15 et seq. AktG (Aktengesetz, German Stock Corporation Act).





**02**

**Credibility in the  
context of our  
business relationships**



# We comply with the **applicable laws** without exception!

## What are the laws that apply to us?

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In all our business activities, we must live up to our social responsibility. This requires, in particular, full compliance with the legal provisions applicable to our activities and any other relevant provisions in the countries where we are active. This includes, for example, laws relating to antitrust and competition law or money laundering, but also compliance with the generally applicable principles of business policy, such as the fair treatment of our business partners or the observance of contracts.

This obligation applies to the provisions applicable to us in all countries and jurisdictions where we are active.

## Why is compliance with applicable laws important for us?

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In order to convince our customers in the long term, we focus on performance, quality and reliability. Compliance with legal regulations forms the essential basis for economically responsible action and is mandatory. In addition to financial damage through fines or claims for damages, infringements of applicable laws can also call into question our core values, our credibility and ultimately our corporate success. Infringements explicitly endanger not only our reputation, but also infringe our self-image and the principle of compliance with the law. Therefore, we comply with the legal regulations applicable to us at all times.

## Our expectations!

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Lawful conduct is expected of all employees at all times, without exception. Employees must not engage in any actions that infringe the laws applicable to us, including but not limited to, under time pressure, cost pressure or sales pressure. Since there may be different legal regulations depending on location and individual circumstances, we cannot list them all specifically and expect our employees to proactively contact their supervisor or the Compliance Committee promptly in the event of any ambiguities or questions.



# Compliance with antitrust and competition law is a matter of course for us!

## What does antitrust and competition law mean?

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Anti-competitive measures, such as in particular agreements and other activities with competitors, customers and suppliers, that lead to an influence on prices or conditions, divide sales territories or customers among such competitors, customers and suppliers or hinder free competition in an unlawful manner, constitute unfair means of influencing the market vis-à-vis consumers. In particular, agreements that lead to a restriction of the freedom to determine prices constitute unfair means of influencing competition. In order to prevent this, antitrust and competition laws are in place to ensure fair competition. We consider it a matter of course to protect and promote fair competition by complying with the applicable laws, in particular the applicable antitrust laws and other laws regulating competition.

## Why is fair competition important for us?

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We are proud that ATOSS products are competitive and can hold their own against any competitor under fair conditions. Within the framework of our values, we are committed to fair competition. The use of unfair means, irrespective of legal regulations, does not correspond to our culture of values, but also does not correspond to the performance challenge we set ourselves. Agreements restricting competition, in particular with regard to prices, terms of sale, scope of production or market sharing, are therefore prohibited at ATOSS, and corresponding infringements will not be tolerated. We are convinced that fair competition for the benefit of customers, business partners, shareholders and employees is not only useful, but mandatory.

## Our expectations!

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We expect all employees to actively avoid conduct that restricts competition in their area of responsibility. To that end, employees must not collude with competitors, business partners or third parties to restrict competition, for example, by coordinating prices. In addition, contacts with competitors, business partners or third parties should be terminated if they infringe or propose to infringe antitrust or competition laws. Since antitrust and competition laws are extensive, we expect our employees not to hesitate to contact their supervisor or the Compliance Committee in the event of ambiguities or cases of doubt.



# We reject corruption!

## What does corruption mean?

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Corruption is the abuse of a position of trust for personal gain. Corruption arises in dealings with business partners (especially suppliers and customers or customer representatives, but also civil servants or public officials) due to a lack of separation between the private interests of employees and the interests of the Company. Strict compliance with the prohibitions of the applicable criminal law on corruption is mandatory. On the one hand, this means that in particular no advantages may be offered, promised, granted or approved to any business partner in order to influence its business decisions in favour of ATOSS. On the other hand, this also means that such advantages may neither be demanded nor accepted. Examples of such personal advantages are benefits, in particular of a monetary nature, the granting of gifts with the aim of improperly influencing a business relationship in order to obtain advantages for companies, oneself or third parties. Corruption does not include smaller gifts or invitations that fall within the bounds of normal business practice with regard to hospitality, convention and courtesy and are not granted for the purpose of the aforementioned influence.

## Why do we always reject corruption?

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ATOSS attaches great importance to credibility in the context of relationships with business partners. Bribery and corruption are contrary to our commitment to credibility and violate the trust of our customers and partners. We want to achieve honest success from continuous and qualitative performance. Furthermore, in the case of corruption, there are serious consequences that can lead to fines and even imprisonment for the persons involved. Corruption therefore does not fit in with our culture of values and is not toler-

ated at ATOSS under any circumstances. Decisions may therefore never be influenced in ATOSS's favour by unauthorised payments or other unlawful favours.

## Our expectations!

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All employees of ATOSS are obliged neither to actively promote nor passively tolerate corruption. No bribes may be attempted or accepted. Any business activity on behalf of ATOSS must be conducted without unlawful influence of corruptions. To that end, employees must recognise when a bribe is being attempted. In the event of ambiguities in this regard, we expect all employees to contact their supervisor or the Compliance Committee at an early stage in order to take the right steps to prevent cases of corruption from occurring. Should any cases of corruption occur, such cases must be reported immediately to the Compliance Committee.



# Within the scope of permitted benefits and gifts, we follow **clear guidelines!**

## What do we mean by benefits?

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Benefits are in particular gifts, payments, invitations or services. These may not be offered, promised, demanded, granted or accepted in order to influence a business relationship in an inadmissible manner or with whom there is the risk of jeopardising the professional independence of the business partner. This generally does not apply to smaller gifts and invitations that fall within the bounds of normal business practice with regard to hospitality, convention and courtesy and are not granted for the purpose of the aforementioned influence.

## Why is increased caution required in connection with benefits and gifts?

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Smaller gifts can strengthen relationships but should never be used to influence or appear to influence decisions in business relationships. In order to avoid conflicts of interest, it is therefore never appropriate to offer or accept benefits if something is expected in return.

In particular, it should be noted that when dealing with public officials, any type of benefits is severely restricted by law. Companies and individuals face heavy penalties in the event of infringements.

## Our expectations!

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We expect our employees to comply with the local legal system at all times. Gifts or invitations that do not fall within the bounds of normal business practice with regard to hospitality, convention and courtesy must not be accepted. In order to assess the proportionality of smaller gifts or invitations, employees should ask themselves whether the value of the gift is intended to influence decisions and therefore does not fall within a legitimate business purpose. In the case of current negotiations or when the recipient or provider is a public official, employees are advised to exercise special caution. Another criterion to be considered in assessing proportionality is the transparency of acceptance through the approval of such benefits by the superior.

In unclear or critical situations involving gifts or benefits, we expect all employees to contact their supervisor without undue delay for appropriate approval or the Compliance Committee.



# We **comply with** the applicable anti-money laundering laws!

## What does money laundering mean?

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Money laundering means all procedures for smuggling illegally generated money or illegally acquired assets into the legal financial and economic cycle. The conversion of money of illicit origin into officially registered means of payment is not only carried out on a large scale by organised crime and international criminals. On the contrary, all companies may be affected. Large corporations in particular are sometimes abused to launder money. In order to avoid this, compliance with anti-money laundering laws is of great importance.

## Why do we always reject money laundering?

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Economic actors operating in Germany are legally obliged to actively participate in the prevention of money laundering. Failure to prevent money laundering can have serious consequences. In order to avoid risks, it is very important for us to do business only with reputable business partners who are engaged in legitimate business activities and not to do business or maintain relationships with persons or companies that are of a criminal or terrorist background. In addition, we want to identify questionable or dubious transactions and payments in advance in order to be able to check them accordingly and thus comply with our obligations arising from national anti-money laundering laws.

## Our expectations!

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We expect our employees to comply with the respective local anti-money laundering laws. Employees must not engage in any activity that infringes the regulations on anti-money laundering applicable to us. Our employees should contact the Compliance Committee of ATOSS if they become aware that competitors, business partners or third parties are engaged in non-legitimate business activities or if questionable or dubious transactions and payments occur. In particular, if payments are made by third parties and not by customers themselves, employees should contact the Compliance Committee. In the event of any other ambiguities or questions regarding the permissibility of transactions involving, in particular, a transfer of cash, we expect employees to contact their supervisor or the Finance Department immediately.





**03**

Credibility in  
behaviour  
with each other →

# We proactively prevent conflicts of interest through **transparent communication!**

## What does conflicts of interest mean?

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A conflict of interest is the clash of conflicting interests in one person. Such a conflict exists if the personal interests of an employee conflict with, impair or take precedence over the interests of ATOSS. If employees maintain personal or business relationships with business partners of ATOSS, conflicts of interest may arise, for example. They arise in particular in connection with activities involving direct or indirect competitors. In order to avoid conflicts of interest, no employee must exploit its position at ATOSS for personal gain.

## Why do we strive to avoid conflicts of interest?

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We respect the personal interests of our employees insofar as they do not conflict with ATOSS or have a negative impact on the corporate image of ATOSS. However, it is also necessary vice versa that employees act in the best interests of ATOSS. We must therefore avoid potential conflicts between the personal interests of employees and the interests of ATOSS in advance. Because only without conflicts of interest can we convince our business partners in the long term through performance, quality and reliability. Even the appearance of a conflict of interest can be harmful in this regard.

## Our expectations!

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Sideline activities require the prior written consent of ATOSS. Therefore, sideline activities, in whatever form, must be reported to the Human Resources Department. If such sideline activities conflict with the justified interests of ATOSS, they may be prohibited. For example, gainful employment during the holiday that contradicts the purpose of the holiday and a sideline activity that exceeds the statutory maximum working hours are not permitted.

Furthermore, for the duration of the employment relationship, employees are obliged neither to work for competitor companies of ATOSS nor to participate directly or indirectly in the establishment or operation of such a company or to participate in such a company to a not merely insignificant extent or to compete with ATOSS by operating a self-employed activity.

With regard to possible conflicts of interest, we expect our employees to communicate transparently and in advance with their supervisor and the Human Resources Department.



# We treat each other **with respect** and do not discriminate or harass anyone!

## What do harassment and discrimination mean?

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Discrimination refers in particular to discrimination against employees on the grounds of gender, gender identity, gender expression, nationality, disability, ethnic or cultural origin, religion or belief, political orientation, age or sexual orientation.

Harassment means a verbal or physical conduct that degrades a person or expresses disrespect for a person. Examples include insults, verbal abuse, including through electronic means of communication, and sexual harassment.

We strongly oppose any form of discrimination or harassment within the framework of the respective applicable rights and laws and under no circumstances do we tolerate any form of discrimination or harassment.

## Why do we strive for employee diversity and respectful treatment?

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A culture of equal opportunity, mutual trust and respect is of great importance to us. Only if people with different identities, backgrounds and perspectives contribute to this every day can we successfully continue to consistently advance our vision of sustainably improving the world of work for all stakeholders. All employees have the right to work in a safe, fair and respectful environment.

Therefore, we are committed to promoting equal opportunities and combating all forms of discrimination by treating employees, business partners and third parties with mutual

respect, dignity and integrity. Examples include our commitment to the Diversity Charter, an employer initiative to promote diversity in companies and institutions and to the UN Standards of Conduct for Business on Tackling Discrimination against LGBTI People. In doing so, we want to send a clear signal for acceptance and equal opportunities at ATOSS. Because for us, our employees are the most important asset.

## Our expectations!

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We expect all employees of ATOSS to behave fairly and respectfully towards each other and towards any contacts outside the ATOSS organisation. Every employee should actively work towards a trusting and respectful working atmosphere. Ultimately, the maxim is: Treat others as you want to be treated! In the event of concerns, uncertainties or infringements, we expect our employees to contact their supervisor or the Compliance Committee. The Compliance Committee also welcomes suggestions in this regard.



# We promote occupational health safety and occupational safety!

## What do occupational health safety and occupational safety mean?

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In our daily work, we comply with all applicable laws on health and safety for all employees. For us, occupational health safety and occupational safety mean that we as a company guarantee protection of workers in the workplace and workplace health protection within the scope of the applicable provisions and support continuous advancement of this process towards improvement of the world of work.

## Why is occupational health safety and occupational safety important for us?

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The health and safety of our employees is very important for us. We aim to conduct our business in a sustainable, healthy and safe manner and strive to make continuous progress in the areas of health and safety for our employees. We feel committed to create a positive and healthy work environment for our employees. That is why we do not only create the technical prerequisites, such as fire protection, but have also introduced a feel-good management, for example. We simply want our employees to feel good at ATOSS.

## Our expectations!

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We are all collectively responsible for maintaining safe and healthy working conditions in the workplace. We therefore expect our employees in particular to attend our compulsory training courses on occupational health safety and occupational safety and to comply with the occupational health and safety regulations taught there.

Employees should contact their supervisor or the Human Resources Department with any issues on occupational health safety and occupational safety so that hazards can be averted and damage limited as quickly as possible.





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**04**

Credibility as  
a company



# The observance of social values such as human rights in particular is the basis of our economic activity!

## What does compliance with social values such as human rights mean?

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We are committed to respecting and promoting social values such as the internationally recognised human rights. Our respect for human, children's and labour rights is definitive, unconditional and includes, in particular, the observance of the regulations of the United Nations on human and children's rights and the recognised standards of the International Labour Organisation (ILO). The principles of the UN Global Compact and the rules of the UN Conventions on the Rights of the Child also guide our actions. Within this framework, we strictly reject all forms of forced or child labour in particular and are committed to fair wages and paid holidays. In addition, we support the right of our employees to freedom of association and fair representation of their interests.

## Why are social values such as human rights important for us?

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Compliance with internationally recognised human, children's and labour rights is of particular concern to us. Both as a company and as individuals, we see this as our responsibility. We share the belief that by respecting human rights, fair labour practices and respectful behaviour, we can strengthen our performance and cohesion and consolidate our relationships with business partners. Therefore, we want to behave in a fair, respectful and lawful manner at all times, especially towards colleagues and business partners,

and not only respect human rights, but also promote them. We comply with all applicable local legal requirements and make no exceptions to them.

## Our expectations!

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All employees, at every location, are committed to respecting human rights, both internally and externally, without exception. This applies to colleagues and employees to the same extent as it does to business partners and suppliers or their employees. Every employee should in addition work towards a trusting and safe working atmosphere. If employees need assistance in this regard or have questions, we expect them to contact their supervisor or the Compliance Committee.



# Sustainability is of particular importance for us!

## What does sustainability mean to us?

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We understand sustainability in particular as a promise to always realise our growth targets in harmony with our values and the environment for the benefit of the Company, employees and society. We observe the applicable laws that have been enacted for the protection of the environment. At the same time, as a technology company, we need natural resources to create value to a comparatively small extent. Our particular focus in the area of sustainability is therefore on the most efficient possible consumption of energy and fuels as well as the environmentally friendly handling of waste. In addition, the highest level of energy efficiency is a particular concern for us when leasing office space. One example of this is the relocation of the headquarters of the ATOSS Group to Highrise One, that has been awarded gold certification by the German Sustainable Building Council (Deutsche Gesellschaft für Nachhaltiges Bauen, DGNB).

## Why do we, as a technology company, also bear responsibility in the area of environmental protection?

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We expressly strive not only for economic success in the present, but also pursue a long-term and sustainable approach for the future. For us, these two factors are not mutually exclusive, but form a basis for creating a sustainable value chain. In order to combine economic success and sustainability, our business model is compatible with a positive development of ecological and social systems. As a credible economic player, we also see it as our responsibility to be as ecologically efficient as possible. To that end, we comply with all the standards and rules of conduct that concern us in the field of environ-

mental protection. In addition, we try to identify environmental risks at an early stage and to continuously improve our internal ecological balance sheet. We are convinced that responsible ecological action and social acceptance – in other words, sustainable action – are basic prerequisites to remain economically successful on the market.

## Our expectations!

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We expect our employees to be aware of the impact of their actions on the environment, to minimise unnecessary burdens on the environment in a business context and to always make decisions with sustainability in mind. Compliance with environmental protection standards that are binding for us is mandatory for all employees. If you have any questions or suggestions regarding environmental protection, please contact your supervisor or our facility manager directly.



# We live **social responsibility** for society!

## What do we mean by social responsibility?

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We see responsible corporate practices as the basis for our actions. In this context, we all bear responsibility for the impact of our activities on society. We have defined health, social issues, exercise, art and culture and ecology as areas that we as a Company would particularly like to promote.

## Why do we care about social responsibility?

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Our vision is to help companies achieve greater flexibility in the world of work. In addition to a performance-oriented perspective to provide maximum support to our customers, we also want to convey social values to our employees. In this context, value orientation is an important guiding principle of the corporate philosophy of ATOSS. Therefore, we see it as our duty to provide a stable orientation through our role model function:

Every year, we support social and cultural projects and institutions such as the "Freunde der Pinakothek der Moderne e.V.", the "Sternstunden" charity campaign of the Bavarian Broadcasting Corporation, or the "I make Children's Eyes Shine" campaign, in which we surprise children and adolescents who are seriously and chronically ill or cancer-stricken with gifts. In this way, we would like to honour the extraordinary commitment of these institutions.

## Our expectations!

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We welcome the private commitment of our employees to social causes, provided this pursues recognised legally permissible objectives and the commitment does not jeopardise the fulfilment of duties under the terms of the employment contract. We expect every employee to behave in accordance with our values and would like to encourage all employees to support our social commitment. If you have any questions or suggestions in this regard, please do not hesitate to contact your supervisor.





**05**

**Credibility in  
handling information  
and digitalisation**



# We protect trade and company secrets!

## What does trade and company secrets mean?

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Trade and company secrets are facts, circumstances and processes which are not in the public domain but are only accessible to a limited circle of persons. It is confidential information that is created or received in the course of business. This includes internal documents, files, records, as well as data from third parties, as long as these are not publicly accessible. Such data may not be disclosed to third parties without authorisation or be made accessible in any other way, unless explicit and documented authorisation has been granted to do so.

## Why do we care about social responsibility?

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Confidential treatment of such information is essential to maintain the competitiveness and market position of our Company. Confidential treatment of sensitive information is also imperative with regard to our perception in business dealings, but also on the capital market. In addition, we can only meet contractual obligations to third parties if we treat confidential information in accordance with the agreements and protect it from misuse. In this respect, we are bound to absolute secrecy. In doing so, we live up to our role model function – after all, we also want contractual partners and third parties to treat information received from us confidentially.

## Our expectations!

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All employees are bound by their employment contracts to maintain absolute secrecy with respect to third parties and to treat confidentially all confidential internal processes and matters and all confidential information received or acquired in the course of their work. The obligation to maintain confidentiality must also be taken into account through conduct in public (especially when travelling); in particular, confidentiality must be observed when handling documents, laptops and mobile devices, telephone calls and conversations, and when using Internet services.

Should any uncertainties arise in this regard, we expect our employees to contact their supervisor or the Compliance Committee at an early stage.



# Insider trading is prohibited!

## What does insider trading mean?

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Insider trading is the purchase or sale of shares on the basis of internal and previously unpublished precise information of a company that could have a significant influence on the stock exchange or market price of the company's share if it were to become public knowledge. Accordingly, insider information exists if the knowledge of a secret circumstance gives the owner a knowledge advantage over the other market participants. Therefore, laws on insider trading prohibit employees who have inside knowledge from exploiting such information or disclosing it to third parties. Infringements of the laws on insider trading can result in heavy fines or imprisonment.

## Why is the avoidance of insider trading important for ATOSS?

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As a listed company, ATOSS is subject to special regulations and obligations under capital market law. Infringements of these regulations can have significant criminal penalties for the Company or individual employees and equally significant effects on the share price. As the basis for maintaining credibility on the capital market, compliance with our Insider guideline is mandatory for all employees at ATOSS. Our Insider guideline explicitly goes beyond the applicable laws in order to manifest our clear commitment to credibility in this area as well. We thus proactively avoid insider trading in order to guarantee the trust of shareholders and business partners.

## Our expectations!

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Insider trading is not accepted at ATOSS. Should employees come into contact with insider knowledge, they must adhere to the Insider guideline accessible to them on the intranet. In the event of any ambiguity in this regard, we expect our employees to contact their supervisor, the Compliance Committee or the Legal Department at an early stage.



# We ensure proper accounting!

## What does proper accounting mean?

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Almost every compilation of information we make in the course of our work is a record of ATOSS. This includes emails containing financial or sales data as well as formal documents and reports such as accounting data and notifications required by supervisory law. In accordance with legal regulations and in compliance with internationally accepted accounting principles, all data collections and records must be complete, proper, timely and systematically recorded at all times and must properly reflect the assets, financial position and results of operations. This obligation includes, in particular, compilations of financial or sales data, forecasts, presentations and accounting data, as well as communications required by law.

## Why is proper accounting important for us?

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Credibility and transparency form the essential basis for the trust of our business partners and customers, but also of our investors. Therefore, proper accounting and financial reporting is mandatory. If records are not complete and proper, this could jeopardise our business, damage our reputation and, not least, give rise to infringements of the law. In addition, we need proper records in order to be able to comply with our reporting obligations under capital market law, for example.

## Our expectations!

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We expect all employees to keep their records completely, accurately and truthfully and to record all relevant and necessary information in a timely manner so that the respective records are complete and proper. Information must not be intentionally changed or omitted. Documents must also be retained in accordance with the Company's procedures, guidelines and accounting rules. In the event of any ambiguities, we expect our employees to contact their supervisor or the Finance Department.



# We are committed to data protection!

## What does data protection mean?

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We understand data protection as the protection and responsible handling of the personal data of our employees, customers, partners and suppliers and as the compliance with the respective applicable legal regulations on data protection and agreements on data protection. For us, data protection also means compliance with our internal data protection guideline that goes beyond the legal requirements. This data protection guideline forms the basis for the implementation of the obligations arising from the agreements with the customers of ATOSS on carrying out data processing on behalf. Regular training courses as well as a guide on data protection are essential parts of data protection at our company.

## Why is data protection important for us?

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A high level of data protection is becoming increasingly important and is particularly important for us as a technology company. The trust of our customers is a necessary basis for our business model. Credibility in the protection of the personal data entrusted to us is therefore essential. Therefore, in addition to the protection of our employees' data and the protection of trade and company secrets of the customers of ATOSS, we feel particularly committed to the protection of personal data of our customers' employees and place the highest demands on this.

## Our expectations!

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We expect all employees to keep their records completely, accurately and truthfully and to record all relevant and necessary information in a timely manner so that the respective records are complete and proper. Information must not be intentionally changed or omitted. Documents must also be retained in accordance with the company's procedures, guidelines and accounting rules. In the event of any ambiguities, we expect our employees to contact their supervisor or the Finance Department.

In the event of any ambiguities on the subject of data protection, we expect our employees to contact us at the address provided for this purpose [datenschutz@atoss.com](mailto:datenschutz@atoss.com).





**06**

**Credibility in  
communication**



# We promote **transparency and openness** in dealing with and reporting infringements!

ATOSS offers employees throughout the Group the opportunity to report infringements of the Code of Conduct or the guidelines implemented in the Company anonymously and without repression.

Any indications are consistently followed up in the interests of the Company and all stakeholders, whereby confidentiality and discretion are granted top priority. All matters reported through the **anonymous whistle blower system** (<https://atoss.integrityline.com/frontpage>) to the Compliance Committee are investigated and fully addressed by the Compliance Committee. If necessary, the competent authorities are involved. Proven misconduct will be sanctioned. Additional measures to prevent compliance risks in the long term are derived from the results of the semi-annual risk and compliance management surveys conducted by the Compliance Committee. The insights gained from infringements reported are also used to continuously improve and refine the Compliance Management System as well as to guarantee its integrity and sustainability.





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## **The Compliance Committee is available to answer any questions**

If any employee has questions about the details of the Code of Conduct, he may contact his supervisor or the Compliance Committee via the **anonymous whistle blower system** (<https://atoss.integrityline.com/frontpage>).