SYSDATA Program and System Engineering

Business Conduct Guidelines

Our behavioral principles

Our behavioral principles guide our decisions and overall conduct as employees of Sysdata Program and System Engineering:

We behave correctly
We comply with the applicable laws of the countries in which we operate and ensure the implementation of all company guidelines, processes, and controls.

We respect each other
We respect the personal dignity, privacy, and rights of each individual. We believe diversity enriches our workplace. We work together without regard to ethnic origin, culture, religion, age, disability, skin color, gender, sexual identity and orientation, or worldview. We do not tolerate discrimination, sexual or any other form of harassment, or inappropriate behavior toward individuals or groups. We apply these principles of respect to each other and third-parties with whom we interact, including our suppliers, customers, and business partners.

We create trust
We are open and honest. We take our responsibility seriously, we are reliable, and we only make promises we can keep. We are sincere. We help clarify and eliminate potential deficiencies, problems, and misunderstandings. We do everything to fulfill the trust placed in us by our customers and the users of our products, services, and industry solutions.

We protect our company
We protect and promote Sysdata Program and System Engineering's' reputation and values. They are essential for our business success and ensure the sustainable future of our company. If we act illegally or inappropriately, we can cause considerable damage to the company.

As managers, we have a special responsibility
As managers, we bear a special responsibility and we take seriously our duty of care for the employees entrusted to us. We create a trusting working environment and are always available to discuss with our employees uncertainties, compliance with legal requirements, questions, or professional and personal concerns with our employees. We set a good example and ensure our teams understand the importance of acting in accordance with the Business Conduct Guidelines. We take every indication of possible misconduct seriously and report it to Legal and Compliance. We protect the identity of employees who report potential misconduct and protect them from retaliation or other negative impact. We fulfill our organizational and supervisory duties.

Legal Compliance

We comply with the applicable laws of the countries in which we operate and ensure the implementation of all company guidelines, processes, and controls.

Violations of the law or failure to comply with the Business Conduct Guidelines can have serious consequences for our company and us. These consequences can be,

for each of us:
- disciplinary action
- fines and damages
- imprisonment

for our company:
- damage to Sysdata Program and System Engineering's reputation, brand, and market value
- significant fines and damages
- disgorgement of profit
- exclusion from public and private contract

Human Rights and Labor Conditions
Basic working conditions

We respect the <u>personal dignity, privacy, and rights of each individual</u>.
Sysdata PSE fosters fair cooperation among management, employees, and employee representatives, and protects the fundamental rights of its employees.
<u>No discrimination or intimidation</u>
The principles of equal opportunity and equal treatment are guaranteed without regard to skin color, ethnic or social origin, religion, age, disability, sexual identity, worldview, or gender. In accordance with the labor laws of the countries in which Sysdata PSE operates, discrimination based on these characteristics, sexual harassment, or other inappropriate behavior toward individuals or groups will not be tolerated.
<u>Free choice of employment</u>
No one should be employed or forced to work against their will. All forms of forced labor are prohibited.
<u>Prohibition of child labor</u>
Child labor is strictly prohibited.
<u>Adequate compensation</u>
Sysdata PSE pays fair wages for labor and adheres to all applicable wage and compensation laws globally. Sysdata Program and System Engineering observes "equal pay" principles and does not discriminate on the basis of gender.
<u>Working hours</u>
Sysdata PSE adheres to all applicable working-hours regulations globally.
<u>Health, occupational safety, and personal security</u>
Sysdata PSE cares about us as part of its corporate responsibility.
Our health
Sysdata PSE protects and promotes our health and well-being, guards against the risk of work-related accidents, and offers a wide-range of support to maintain and promote our physical and mental health.
Our occupational safety
Sysdata Program and System Engineering provides a safe work environment to ensure employees return home healthy and unharmed at the end of the working day.
We ourselves contribute to this:

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This is what we do:
• We observe the safety regulations at our workplace.
• We avoid risky behavior.
• When we recognize dangerous situations, we take appropriate action.
Our personal security
Sysdata Program and System Engineering is active worldwide, including in areas and situations where the security situation is critical. To protect our employees, the company, and our business, in the best possible way, Sysdata PSE identifies and analyzes global security risks and assesses their potential impact.
This is what we do:
• We educate ourselves in advance about the security risks in the countries to which we will be traveling and comply with prescribed security procedures and requirements.
• We do not expose ourselves or our colleagues to unnecessary hazards through reckless behavior or by ignoring security regulations.
• We react quickly in a critical situation, contact the emergency hotline on our website and follow the relevant security instructions.
• We report security incidents promptly to our security officer.

Our responsibility to society and the environment

Sysdata PSE serves society wherever we operate. Sysdata PSE shares responsibility for sustainable development and makes a variety of contributions to it. In addition, Sysdata Program and System Engineering is voluntarily and purposefully committed to promoting social concerns and needs.
Human rights
Sysdata PSE proclaims human rights are a core element of responsible business conduct and advocate for human rights in its value chain. Compliance with the human rights laws and regulations is essential.
Environment - Sustainability
Environmental protection is a corporate responsibility, social responsibility, and an important success factor for Sysdata Program and System Engineering. In all units of the company and, in all countries in which we operate, it is our goal to protect the environment and conserve resources. We work on environmental protection within the company and together with our customers, for example, by continuously improving energy and resource efficiency. Sysdata PSE expects us to engage in environmentally conscious behavior every day. We should be aware of our exemplary roles when it comes to the environment.
Climate protection and reducing our carbon footprint are particularly important for our company.

This is what we do:
• Climate protection is closely linked to energy consumption. We use energy rationally and efficiently.
• We try to avoid or recycle waste.
• We design our processes to achieve the best possible environmental compatibility of products and plants and avoid unnecessary emissions and noise pollution.

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Fair Operating Practices

Fair competition: we place integrity at the heart of everything we do
We reject all forms of corruption and bribery.
We do not tolerate any form of corruption in our business dealings anywhere in the world. This includes our business dealings through our external partners.

Corruption
Corruption is dishonest or illegal behavior, especially by people in power, typically involving bribery. It can also include other acts, such as fraud, embezzlement, favoritism, and nepotism.
This is what we do:
• We do not actively or passively engage in any form of corrupt conduct.
• We report all suspected corrupt activity to our Legal and Compliance organization.
The most common form of corruption is bribery. Sysdata Program and System Engineering does not tolerate any form of bribery. Bribery is the act of offering, promising, or giving money, gifts, or other benefit to a public official or public or private employee with the aim of receiving improper advantages. Bribery is a criminal offense worldwide.
The term "public official" or "member of the public sector" covers any person employed by or commissioned by a public authority. This includes all government officials and employees of non-governmental institutions who are regarded as public officials in accordance with applicable law.
A facilitation payment is the payment of a relatively small amount of money, or the granting of any other benefit, usually to low-ranking public officials, for their personal benefit or to expedite the performance of a routine governmental action. Facilitation payments are prohibited and can be prosecuted.

Gifts and hospitality – yes, but only to a reasonable extent
In many cultures, gifts and invitations to entertainment events are important for developing and deepening business relationships. However, some gifts and invitations may unreasonably influence the recipient's decision-making or create the appearance of improper influence.
This is what we do:
• We do not provide overly generous gifts or hospitality.
• We do not provide gifts or hospitality in exchange for business or other benefits.

Gifts and hospitality must:
• be in accordance with applicable laws and regulations;

Regulations
Our business counterparts, especially government officials, often have their own internal rules that restrict their ability to accept gifts and hospitality. These rules can be very strict and we must be aware of and adhere to them:
• be transparent and correctly recorded in the company's books and records;
• be appropriate in terms of type, value, and frequency to the occasion and the position of the recipient;
• not be offered, provided, demanded, or accepted with the expectation of any type of advantage; and
• never give the appearance of dishonesty or inappropriateness.

Sponsorships, donations, charitable contributions, and memberships – yes, but only to promote corporate goals.
Sponsorships, donations, charitable contributions, and memberships are important to our social commitment and the pursuit of our corporate goals.

This is what we do:
Sponsorships, donations, charitable contributions, and memberships:
• must be carefully examined to determine whether they promote the company's legitimate objectives;
• may not be promised, offered, or made to obtain improper business advantages or for other unethical purposes;
• must be religiously and politically neutral; and
• must strengthen our brand and our social commitments. It is not enough to consider legal requirements alone.

Political engagement
Continuous dialog with political decision-makers is highly relevant for the success of a company. We are committed to political neutrality. Sysdata Program and System Engineering activities with respect to politicians, parties, and positions will be nonpartisan; and solely in support of Sysdata PSE business goals. We comply with the law and our guidelines.
Payment of travel expenses – yes, but only when reasonable and allowable
Sysdata PSE may be required to pay third-party travel expenses in certain business transactions. However, excessive reimbursement can inappropriately influence the recipient or at least create the appearance of influence.

This is what we do:
• We only pay justified and appropriate travel expenses.
• We adhere to the aforementioned regulations for gifts and hospitality.

What is confidential information that deserves special protection?
Confidential information is information that is not intended to be made public. This may include non-public information from or about Sysdata Program and System Engineering, suppliers, customers, employees, agents, consultants, or other third-parties that is protected under legal and contractual requirements.
This can include, for example:
• details of a company's organization and facilities, prices, sales, profits, markets, customers, and other business matters;
• offer documents;
• information on manufacturing, research, and development processes;
• technical information; and
• internal reporting figures.
A few examples of what we do/ not do:
• We never obtain confidential information from thirdparties without justification and use it in an unlawful manner, such as, for example, in the bidding process.
• We do not use confidential documents from previous employers or store them on Sysdata PSE networks.

This is what we do:
• For products, or services where Sysdata Program and System Engineering may have a dominant position (indicator: greater than 30 to 50 percent market share), we contact Legal and Compliance when confronted with the following types of conduct:
– exclusivity agreements or loyalty discounts;
– excessively high or low "competitive prices";
– coupled sale of a "strong market" product with other products;
– unequal treatment of business partners (except where there is an objective justification, such as, for example, different sales prices due to a volume discount); or
– refusal of delivery or license (without an objective justification).

• We have potentially anticompetitive business partnerships examined in advance by Legal and Compliance, such as:
– working/bidding partnerships, consortia;

– joint research and development;
– specialization/joint production;
– standardization and harmonization;
– joint purchasing;
– exclusive distribution/exclusive procurement;
– market information systems/benchmarking; and
– exclusivity agreements and exclusive territory allocation in distribution and licensing agreements.

• We only participate in association meetings if there is a written invitation with an agenda, representatives of the association are present, and minutes are kept. Further information can be found in the "Recommendations for action in working with associations."

We comply with <u>trade and export control regulations</u>
As a company with international operations, it is essential for Sysdata Program and System Engineering to comply with the export control and customs regulations applicable to national and international trade.
This is what we do:
• We carefully ensure that the applicable customs and foreign trade regulations, including regulations on security in the supply chain, are checked, implemented, and complied with when goods are traded or transported, services are provided, or other technical know-how or software is transferred.
• We thoroughly audit business in sanctioned countries.
• We ensure that all applicable export control regulations (such as those of the European Union and the United States) are checked and complied with in Sysdata PSE's business activities, even outside the respective territories.
• We distance ourselves from a transaction and alert Export Control when there are indications of possible infringements or unauthorized use of our products, services, or industry solutions.

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We create trust and protect what makes Sysdata Program and System Engineering valuable

<u>The Sysdata PSE brand: a promise of innovation and quality</u>

The Sysdata Program and System Engineering brand is an integral part of our business and, therefore, has significant strategic importance. It is one of our major corporate assets and competencies, generates trust, and has a positive effect on all our business activities. With the Sysdata PSE brand, we distinguish ourselves from the competition.

In addition to the Sysdata Program and System Engineering brand, intellectual property rights, patents, copyrights, and confidential know-how, and their protection, are essential for our business success.

This is what we do:

• We are innovative and constantly working on new business ideas. However, we always make decisions to protect or strengthen the Sysdata Program and System Engineering brand, not in favor of a particular business alone.

This is what we do:

• We, as inventors, support Sysdata PSE by filing for intellectual property rights in a timely manner.

• We report suspected violations of our intellectual property rights.

• We use computer software only in accordance with applicable license terms and ensure compliance with all license requirements of integrated third party software, commercial, and open source software, in our products and solutions.

• We respect the intellectual property rights of third parties.

<u>Money laundering and the funding of terrorism</u> – not with us!

Delivery and supply activities entail the risk of being abused for money laundering or terrorist financing.

Sysdata Program and System Engineering strives to maintain business relationships only with reputable customers, partners, and companies whose business activities comply with legal requirements and whose financial resources are of legitimate origin.

Money laundering is the disguising of the origin of money or other assets from criminal activities and moving them into the legitimate economy. In addition to monetary support, the funding of terrorism may include other assets such as goods or merchandise.

This is what we do:

• We use a risk-based approach to verify the identity and economic background of customers, business partners, and other third-parties, and the origin of payments to ensure they come from legitimate sources.

• We immediately inform Legal and Compliance or our manager in the event of suspicious activity. When necessary, Sysdata PSE reports suspicious activity to law enforcement authorities.

<u>Financial integrity</u> – this is how we strengthen the trust placed in us

As an international company, Sysdata Program and System Engineering is committed to accurate and truthful reporting to investors, employees, customers, business partners, the public, and all government agencies. We follow all applicable laws, regulations, standards, and practices.

This is what we do:

• We ensure our books and records are kept completely, accurately, and truthfully. They are prepared on time and in accordance with the applicable rules and standards.

• We comply with the Financial Reporting Guidelines and follow internal control processes.

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• We provide correct and complete information for financial reporting purposes.
Our accounts and records include all data, certificates, and other written materials provided for financial reporting and disclosure purposes, and materials collected for other purposes.

This is what we do:
• When applying tax laws, or in the event of conflicts between tax regulations, we ensure the tax result is consistent with the relevant economic and legal circumstances and our business models.
• We do not use artificial structures or letterbox companies whose sole purpose is to obtain unlawful tax advantages.
• We provide tax authorities with transparent information on our tax strategy and business activities in accordance with existing regulations.

Insider trading – neither for us, nor for others!
Insider information may not be used or disclosed without authorization.
What is insider information?
In our work, we often come into contact with confidential information. If it becomes known, some of this information may even be important enough to have a material effect on the share price of a company, such as, for example, one of our publicly traded customers or suppliers, one of our publicly traded subsidiaries, or a joint venture partner. This is called "insider information" as long as it has not yet been published. Insider information can also consist of many individual pieces of information that we have gained, for example, from discussions and documents inside and outside the company or received incidentally. Our individual knowledge of the situation always matters.
What is an insider and what are the consequences of being an insider?
 An insider is someone who has inside information. This person is subject to strict legal requirements. In almost all countries in which Sysdata Program and System Engineering operates, there are severe sanctions for the prohibited use of insider information. Such misuse could have considerable consequences for the company concerned, and result in personal and criminal liability.

This is what we do:
• We do not engage in transactions based on insider information, such as the purchase or sale of a share or option or the cancellation of a share purchase order, for us or for others.
• We do not induce others, such as friends or bank advisors, to engage in securities transactions on the basis of insider information, and we do not recommend such transactions to them.
• We treat insider and potential insider information with strict confidentiality and ensure that unauthorized persons cannot gain access to it.

How we responsibly protect our corporate assets
Our corporate assets are essential to our business success. For this reason, we ensure that these assets are handled responsibly and fully protected. As employees, we play a decisive role in achieving this goal.
We identify our critical corporate assets and implement protection measures to adequately protect them.
In order to adequately protect our corporate assets, we need to know and evaluate them.
We treat company information with due care. Sysdata PSE attaches great importance to ensuring that sensitive company information cannot fall into the hands of unauthorized persons or third-parties. In this way, we create the trust required for worldwide cooperation with customers and partners.

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This is what we do:
• We identify critical business assets in our respective areas of responsibility and classify them according to their potential impact in the event of a security incident.
• We develop and implement holistic protection measures based on the classification of corporate assets.
• We ensure the sustainable protection of our corporate assets by regularly reviewing the classifications and protection measures.

We treat company information with due care
Sysdata Program and System Engineering attaches great importance to ensuring that sensitive company information cannot fall into the hands of unauthorized persons or third-parties. In this way, we create the trust required for worldwide cooperation with customers and partners.

This is what we do:
• We classify information according to company specifications and treat it according to its protection class. This means we do not use information and documents marked "restricted", "confidential", or "strictly confidential" externally. This also applies to internal social media platforms, unless the terms of use permit otherwise.
• We only send confidential or critical business content in encrypted form and store it accordingly.
• We do not share personal passwords and access codes with third-parties.
• We do not disclose confidential information.
• We always adhere to the Basic Principles of Communication when dealing with company information. This also applies to business and personal use of social media.

Data protection and privacy – we are aware of our responsibilities
The protection of personal data plays an important role in our digitized world. We handle it carefully and responsibly and respect everyone's privacy. The loss or improper use of personal data can have serious consequences for the individuals concerned. It is therefore very important for Sysdata PSE to ensure that this data is effectively protected and used only for legitimate purposes.
All of us who handle the personal data of employees, customers, or third-parties bear a high level of responsibility.
Personal data is information about specific or identifiable natural persons, such as name and address, photos, personnel number, bank data, digital identifiers, or health data.

This is what we do:
• We collect and process personal data confidentially, only for legitimate, predetermined purposes, and in a transparent manner.
• We only process personal data if it is protected against loss, modification, and unauthorized use or disclosure by appropriate technical and organizational measures.
• We will immediately inform our company's local Data Protection Organization of possible data protection violations.

Our partners: we work with responsible partners

Business relationships with our customers, suppliers, and other business partners are fundamental to Sysdata Program and System Engineering.

We maintain business relationships only with reputable partners who comply with the law.

We protect the interests of our customers through the careful selection of suppliers and other business partners and through the standards we set for our own actions. That is why we cooperate with excellent partners worldwide.

This is what we do:
• We carefully select our suppliers and other business partners.
• We contractually oblige our suppliers and business partners to adhere to a uniform Code of Conduct for Sysdata PSE Supplier and Third-Party Intermediaries.
• Sustainability is a core element of our supplier management.

The Code of Conduct is based, among other things, on the UN Global Compact and the principles of the International Labor Organization, and it reflects the Siemens Business Conduct Guidelines, which apply also to Sysdata Program and System Engineering.

The following principles apply to cooperation with our partners:
• We work closely with our suppliers and business partners.
• We partner with our suppliers and help them improve.
• We constantly analyze our current business relationships and react immediately to emerging risks.
• We only work with suppliers who are prepared to eliminate problems or implement risk reduction measures.
• We conduct appropriate due diligence reviews, including compliance with export controls and anti-money laundering laws.
• We assess project risks when deciding whether to bid on a project.

Information on possible violations of the Business Conduct Guidelines can be provided confidentially and anonymously as needed. Sysdata PSE will examine all reports and take appropriate measures. Sysdata Program and System Engineering does not tolerate any retaliation against complainants or whistleblowers. Violations of this prohibition will be punished as compliance violations.

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