



Ethics and Compliance Policy

V 1.2 (March 2025)

Introduction

This Policy sets forth ATOME PLC and its subsidiary and associated companies (hereinafter referred to as "ATOME Group") approach on Integrity, Ethics and Compliance. At ATOME PLC, Compliance means observing all applicable laws, regulations, standards of good corporate governance, ethics and community expectations as a basis for the long-term success of the ATOME Group.

Integrity and Compliance matters to everyone: All entities worldwide, including joint ventures, in which ATOME Group holds or will hold a controlling interest, irrespective of whether such participation is direct or indirect (each of which individually referred to as a "ATOME Company" and together referred to as "ATOME"), are required to apply this Policy and its principles.

Any violation of this Policy and its integrated annexes may not only cause severe sanctions (including fines and imprisonment) for the individual committing such violation but also fines and severe damages to ATOME Group and its reputation. Therefore, ATOME Group does not tolerate any violations of this Policy and its integrated annexes.

This Policy provides for minimum standards that shall be complied with wherever ATOME conducts business. In addition to compliance with this Policy, there may be stricter requirements under the laws of a respective country and jurisdiction in which ATOME operates.

This Policy was adopted by ATOME Group's management board (hereinafter referred to as "Group Management Board") on 10 March 2025 and has entered into force on 10 March 2025 ("Effective Date"). From the date of its effectiveness this Policy replaces all previous Policies and shall apply, as amended from time to time, to any incidents occurring on or after the Effective Date.

Scope

Based on a compliance risk analysis, the Group Management Board has come to the conclusion that particularly persons whose accountabilities include direct or indirect involvement with external business partners on behalf of ATOME are relevant for the purposes of this Policy in light of the fact that their positions enable them to potentially expose ATOME to compliance risks. As a consequence, the Group Management Board has determined that the following persons need to adhere to this Policy, irrespective of the jurisdiction they operate in (without prejudice to stricter requirements that need to be complied with under local law), whereas such determination may be amended from time to time as deemed necessary by the Group Management Board:

(i) All relevant staff members of ATOME, meaning the members of the management, any employees or pursuant to the corresponding statutes under the applicable local law as well as any other staff members or employees who are defined as relevant by the Group Management Board based on a proposal issued by the managing directors of the respective ATOME Company (hereinafter referred to as "Local Managing Directors") from time to time because they hold positions which enable them to noticeably expose ATOME to compliance risks as covered in this Policy (hereinafter together referred to as "Relevant Staff"), and

(ii) Any persons associated with ATOME, who perform services for and on behalf of ATOME, including contractors, consultants, agency staff, and who are determined as relevant by the Group Management Board based on a proposal issued by the Local Managing Directors of the respective ATOME Company from time to time because they hold positions which enable them to noticeably expose ATOME to compliance risks as covered in this Policy (hereinafter referred to as "Relevant Associated Persons")

To implement the aforementioned, ATOME will ensure that this Policy (as well as any amendments thereto) will be brought to the attention of all of its Relevant Staff (in the form of a signed confirmation letter, see template in Attachment 1) and to the Relevant Associated Persons, insofar as the Group Management Board does not decide otherwise in individual cases. In addition, regular training of selected Relevant Staff shall safeguard the awareness and responsibility of the staff members regarding compliance with this Policy.

This Policy, as amended from time to time, may be downloaded from the ATOME Group Website (www.atomeplc.com/company/governance/) as well as the ATOME Group internal SharePoint in the category "ATOME / Administrative / Policies".

Non-compliance with this Policy will have consequences and may result in disciplinary action being taken and may even lead to termination of the employment contract, and/or the termination of a third party contract (as the case may be), with immediate effect.

Please help us to ensure adherence to this Policy: If you have sufficient reason to suspect any non-compliance with this Policy, please raise your concern to your superior who shall act in accordance with the 'Reporting violations' section below.

About this Policy

All operations and activities under ATOME's control shall be conducted in accordance with this Policy.

General Ethical Approach of ATOME

In addition to minimising the specific compliance risks dealt with in this Policy, ATOME attaches great importance to observing the rules of respectful cooperation. Honesty, integrity, respect and loyalty shall characterise the way we deal with each other both within the Company and the ATOME Group as well as in our dealings with customers and business partners. Outside the daily work routine, this also means an active solidarity with the regional community in which ATOME operates as well as a responsible handling of resources and the environment. Even when dealing with competitors, the necessary respect must always be maintained in addition to the rules of competition and applicable antitrust laws (see the guidelines for avoiding antitrust violations). Denigration of competing companies is unacceptable and will not be tolerated by ATOME.

Fundamental Ethical Principles of ATOME

1. COMPLIANCE WITH LAWS AND INTERNAL REGULATIONS

ATOME and its employees are committed to comprehensive compliance. This means the consistent adherence to all relevant external regulations (e.g. laws and decrees), but also the strict observance of internal guidelines and fundamental ethical principles.

Particular attention is paid to the prevention of corruption, fraud, conflicts of interest and the integrity of competition.

2. HONESTY, INTEGRITY AND RESPECT

ATOME attaches great importance to honest, fair and respectful conduct. This applies both within the Company and in dealings with customers and business partners. The integrity of the Company has the highest priority and is ensured by conscientious adherence to the present principles. Tolerance, respect and equal treatment are lived every day at ATOME.

A corresponding standard is also applied to the integrity of business partners. In ATOME's view, a commitment to good ethical and legal conduct is indispensable in order to be considered a contractual partner.

3. COURAGE

ATOME advocates for all of its employees to act with courage, challenging the status quo and finding new ways to grow our Company and each other. Being present, connecting with transparency, dignity and respect. Delivering our very best in all we do, holding ourselves accountable for results. Grow our business in a way that makes us proud.

4. LOYALTY

The quality of a relationship, whether internal or external to the Company with customers and business partners, depends to a large extent on the loyalty the parties offer each other. This applies in particular to the fulfilment of obligations, but also to open communication and a healthy basis for discussion.

Long-lasting business relationships and handshake quality are therefore advantages ATOME is proud of and whose maintenance is of great importance.

5. CONNECTION TO THE COMMUNITY

ATOME operates internationally and attaches great importance to being a true part of the community in the regions where the company is active. Through its activities, ATOME supports the development of regional infrastructure and in this course creates an active exchange with the community.

Respect for local authorities and regulations as well as regional customs are preconditions for an efficient togetherness. ATOME is interested in the expectations of its customers, local residents, employees and the community and strives to meet these expectations.

6. UNCONDITIONAL COMMITMENT TO HUMAN RIGHTS AND FAIR WORKING CONDITIONS

Respect for human rights must be a matter of course for everyone. ATOME clearly and unequivocally opposes any violation of these fundamental social rules.

ATOME also demands this commitment as well as compliance with the European Convention on Human Rights, other nationally and internationally applicable regulations on human rights and fair working conditions from all business partners and will not participate in projects that involve a violation of these regulations.

7. ENVIRONMENTAL PROTECTION

The environment as the habitat of humanity concerns everyone and its protection requires collective effort. ATOME recognises this responsibility, which exists not only towards the planet, but also towards future generations. ATOME's goal is to find, apply and develop sustainable business practices and to encourage business partners and suppliers to make sustainability a priority in order to reduce negative environmental impacts and work towards a cleaner environment.

Key Compliance Risks

Based on a compliance risk analysis, taking into account the size of ATOME and its structure, the nature of ATOME's business and the location of ATOME's business operations, the Group Management Board has identified the following key compliance risks to be addressed in this Policy:

1. Corruption
 - a. *Bribery & Granting or Receiving of Improper Advantages*
 - b. *Facilitation Payments*
 - c. *Charitable Donations, Patronage and Sponsorships*
2. Conflicts of interest
3. Proper use of company assets and Sustainability
 - a. *Material and Immaterial Assets*
4. Responsible Sourcing
5. Unfair competition and violation of antitrust regulations
6. Confidentiality and Data Protection
 - a. *General Data Protection Regulation (GDPR)*
7. Insider Trading
8. Sanctions list compliance
 - a. *Due Diligence Procedures*
 - b. *Training & Awareness*
 - c. *Enforcement & Reporting*
9. Anti-Fraud Measures
 - a. *Payments, Accounting and Finance*
10. Export Control
 - a. *Review Process*
11. Human Resources
 - a. *Employment and Remuneration*
12. Health and Safety
13. Business Travel
14. Social Networks
15. Respectful Interaction within the workplace (Non-Discrimination)
16. Behaviour in the Business World
17. Commitment to Human Rights, Fair Working Conditions and Environmental Protection
18. Warning Signs
19. Responsibility and Compliance
 - a. *Training*
 - b. *Sanctions and Consequences*
 - c. *Reporting Violations - Internal Procedure*
 - d. *Monitoring, review and improvement*
 - e. *Queries*

Each of these key compliance risks as well as some additional areas of particular concern to ATOME are described in more detail hereinafter, as well as in the mandatory ATOME compliance trainings.

1. Corruption

ATOME is opposed to corruption and illegal practices in all their forms and shall not offer, pay or accept bribes (however defined, irrespective of whether the person offering or demanding such advantage is working in the public or in the private sector) or apply any illegal or unfair practices in its dealings with governments, foreign public officials or in the commercial marketplace. ATOME does not engage in any form of unethical inducement or payment. ATOME does not tolerate any such activity by its staff members and Associated Persons.

Donations to third parties must generally be customary and appropriate and must not pursue any unfair purpose. Furthermore, all donations exceeding a value of £100 must be registered and are subject to approval by the local management.

A detailed outline of the rules applicable in this context can be found in the Financial Position and Prospects Procedure ("FPPP") documentation.

a. Bribery & Granting or Receiving of Improper Advantages

ATOME and its representatives will not offer, give, or receive bribes or other improper advantages of any kind for any purpose, whether directly or through a third party, regardless of whether for the execution of a task in accordance with that person's duties or contrary to that person's duties and irrespective of whether in connection with a specific transaction for the benefit of ATOME or not.

b. Facilitation Payments

Neither staff members nor Associated Persons working for ATOME shall make facilitation payments. Facilitation payments are minor amounts of money usually given to public officials in order to obtain or accelerate services of such persons to which one has a legal right (e.g. for passport control, customs clearance).

c. Charitable Donations, Patronage and Sponsorships

ATOME may support, sponsor and contribute to social and community activities that are aligned with ATOME's business objectives and values as well as international, national, and local regulations and standards. Such donations, patronages and social investments are carried out transparently and must not be made so as to create the perception of impropriety or unfair advantages in competition, in particular when dealing with public officials, politicians and others of influence. Therefore, extra care

should be taken when considering new support during a suspicious period such as in connection with the opening of an invitation to tender or electoral processes.

2. Conflicts of Interest

All staff members must ensure that their personal interests do not conflict with their duties vis- a-vis ATOME or its customers and business partners; actual or potential conflicts of interest, whether involving ATOME's employees or close relatives (spouse, civil partner, adult children or other close friends and/or relatives) and must be avoided. Any issues that may potentially conflict with the interests of ATOME must be reported to your superior.

3. Proper use of Company Assets and Sustainability

a. Material and Immaterial Assets

All of ATOME's staff members are obliged to handle Company Assets responsibly and diligently and to protect them against loss, theft, misuse and access of third parties. The term Company Assets as used herein covers both real estate and other material assets (including phones, computers, cars, machines, tools, printers etc.) as well as immaterial assets (copyrights, patents, know how, trade secrets etc.).

In general, Company Assets may only be used for professional purposes (unless explicitly stated otherwise in a valid company directive or unless approved by the Local Managing Directors in writing).

In addition to the careful use of assets, ATOME Group also focuses on sustainability and environmental protection and always complies with the relevant laws, which must be met as a minimum standard in any case. In general, the ATOME Group's and its projects will strive to comply to the highest standards such as IFC Performance Standards or the Equator Principles, such standards will be disclosed at the asset level.

Sustainability means:

- responsible use of raw materials and resources;
- striving to minimize the environmental footprint emanating from facilities, products and projects;
- reducing environmental impacts on air, water and on land, and promoting appropriate measures, especially to reduce CO2 emissions;
- use of sustainable supply chains;
- responsible use of water;

In this context, ATOME disposes of internal IT user guidelines, which, in addition to the handling of hardware, also concern basic rules for the proper operation of the

network infrastructure. This includes, for example, the assignment of a personal identifier to each employee, mandatory password protection of workstations (with corresponding password guidelines for secure passwords) and the prohibition of private shared use of company PCs. The use of cloud storage not provided by ATOME is prohibited, as is the use of special/project software that has not been approved by the IT management. Employees must familiarise themselves with the IT Policy for further information.

4. Responsible Sourcing

ATOME endeavours and professes to procuring all its raw materials from responsible sources whenever possible, taking into account social and environmental considerations. Suppliers who value and follow sustainable principles in their business activities should be prioritised for cooperation. A detailed and careful selection of suppliers ensures continuity and long-term efficiency throughout ATOME's supply chain.

Supplier selection is not only based on quality, safety and cost, but also on anti-corruption practices, responsible sourcing, human rights due diligence, which includes labour conditions and respect for human rights, conflict-affected and high-risk areas, environmental practices, safety standards and the protection of intellectual property. ATOME should only enter into business relationships with suppliers who are committed to respecting and complying with human rights.

5. Unfair Competition and Antitrust Regulations

Antitrust regulations aim at preserving fair competition. ATOME's commitment to business integrity also applies in the battle for market share. We do not enter into any prohibited arrangements, and we comply with the applicable rules of fair competition and antitrust regulations.

Violations of antitrust provisions are sanctioned severely in all jurisdictions; already the mere suspicion of a violation may have significantly negative consequences for ATOME's reputation. Therefore, ATOME is dedicated to implement a zero-tolerance approach and will apply sanctions (including disciplinary actions, termination of contracts and damages, as further defined in the Disciplinary Procedure documentation) against any staff member or business partner, who violates antitrust regulations.

6. Confidentiality And Data Protection

ATOME acts with care and diligence when receiving, processing and storing information (e.g. financial data, technical data, operational data, customer information, file notes, etc.). In this respect, we adhere to data security standards and procedures as customary in the market to prevent the unauthorized access,

amendment or destruction of such information. Any applicable data protection laws need to be complied with.

The commercial and technical know-how of ATOME is crucial for the long-term success of ATOME. Therefore, all staff members have to ensure that any of ATOME's know-how that is not publicly available must be kept strictly confidential and protected against access from unauthorized third parties. In the event the disclosure of certain confidential know-how becomes necessary in the course of a business relationship, staff members need to ensure that the third party has been bound by a standard confidentiality agreement before any confidential information is disclosed. In the event ATOME receives confidential information from its customers or business partners, employees have to apply the same standard of care as for ATOME's own know-how.

a. General Data Protection Regulation (GDPR)

The European General Data Protection Regulation (GDPR) has been in force since 25.05.2018. It regulates the processing of personal data relating to natural persons.

- **"Personal data"** refers to all information that identify or may identify a natural person ("data subject"; e.g. name, address but also physical, genetic, economic or social characteristics).
- **"Processing"** means almost any operation carried out with or without the aid of automated procedures, such as collection, organisation, storage, alteration, use or communication of data.

The GDPR establishes as a basic rule the prohibition of any processing of personal data. It is only permissible if certain conditions are met. These are:

- The existence of one of the justifications expressly mentioned in the Regulation. In particular, the following reasons may be serve as justifications:
 - Fulfilment of a contract or other legal obligations;
 - Legitimate interest of the person responsible which outweighs the data subjects' interest in maintaining confidentiality;
 - Consent of the data subject to specific processing.
- Lawfulness of processing: personal data must be processed lawfully, fairly and in a way which is comprehensible to the data subject, i.e. transparent.
- Legitimate purpose of processing: all processing must have a specific, clear and legitimate purpose. If the purpose ceases to exist, the data concerned must be deleted or anonymised immediately
- Data processing may only be carried out if and to the extent that it is strictly necessary. The scope of authorised data processing is therefore also determined by the data that is to be processed to achieve the (legitimate) purpose. Any processing of data beyond this is not permitted. The principle of data minimisation applies.

- The security of data processed in such a permissible manner must be ensured (e.g. no access by unauthorised third parties; protection against loss/damage).

The data subject is entitled to demand the following in particular from the data controller:

- Information on what data is processed
- Information on the data processed
- Correction of the processed data
- Deletion of processed data
- Opposition to the processing of own data

Failure to comply with the GDPR will be severely sanctioned (fines of up to €20 million or up to 4% of worldwide annual turnover, whichever is higher). Those affected are also entitled to claim damages.

7. Insider Trading

Insider dealings are prohibited by law (e.g. Part V of the Criminal Justice Act 1993 (the "CJA") or Chapter 2 of the Market Abuse Regulation (596/2014/EU)) and form part of the domestic law of England and Wales by virtue of the European Union (Withdrawal) Act 2018 ("MAR") (or both) and have direct consequences under criminal law as well as disciplinary consequences. Insider dealings involve the improper use of non-published price-relevant information for personal benefit or the benefit of third parties, when dealing in securities.

ATOME management and staff members may have access to insider information, especially in relation to customers or business partners (e.g. on an upcoming merger or acquisition, on unexpected financial results, important new customers, new technological developments, upcoming material litigation etc.). ATOME management and staff members will not involve in any kind of insider dealings. In particular, ATOME management and staff members who have knowledge of insider information must not

- disclose such information to third parties;
- deal with securities or connected financial derivatives of the companies concerned;
- advise third parties to deal with securities or connected financial derivatives of the companies concerned.

It is prohibited to trade or attempt to trade in securities of related companies or any other company concerned by the "inside information", whether for oneself or for another person. Insiders are strictly prohibited from trading in securities of affiliated companies (shares or securities giving access to share capital, etc.) and in particular:

- to buy such securities;
- sell such securities;
- to liquidate, in whole or in part, balances invested in such shares under any Group's incentive scheme;
- offer shares in an affiliated company to a company;

8. Sanctions List Compliance

This section details how the ATOME Group must comply with all applicable sanctions laws and regulations by preventing transactions with sanctioned individuals, entities, and countries.

Members of the ATOME Group, including Relevant Staff and any of ATOME's Associated Persons must not engage in business with any individual, entity, or country listed on any relevant sanctions lists, including but not limited to:

- U.S. Office of Foreign Assets Control (OFAC) lists
- United Nations (UN) sanctions lists
- European Union (EU) sanctions lists
- UK sanctions lists

All business transactions must undergo screening against these sanctions lists prior to signature of any contract or binding terms.

Relevant Staff and Employees must immediately report any potential sanctions violations to the Group Compliance Officer.

a. Due Diligence Procedures

The ATOME Group Management Board undertake to conduct regular screenings of ATOME customers, suppliers, and business partners against the above applicable sanctions lists. Where possible, automated compliance checking tools will be used to completed this review.

ATOME requires its vendors and partners to certify their own compliance with sanctions regulations.

b. Training & Awareness

All Relevant Staff must complete annual training relating to sanctions compliance and regular updates will be provided relating to sanctions regulations as necessary to ensure compliance across the Group.

c. Enforcement & Reporting

Any violation of this Policy may result in disciplinary action, including termination, details of which can be found in the Disciplinary Procedure documentation.

The CEO is responsible for investigating any potential breaches and reporting them to relevant authorities if required.

For further guidance, Relevant Staff should contact their direct superior.

9. Anti-Fraud Measures

The number of fraudulent actions, especially internet-based fraud, is increasing worldwide. Apart from simple forms of fraud committed by individuals, even more complex fraudulent schemes operated by organized groups of criminals can be observed. To avoid all forms of fraud and protect ATOME efficiently an Authorisation for Expenditure ("AFE") process shall apply. More details can be found in the AFE process documentation, however the basic principles are as follows:

- Prior to a new contract being signed, an AFE form must be raised by the Financial Controller or the person negotiating the contract on behalf of the Company if the contract is over USD\$5,000 in value
- Contracts under USD\$5,000 in value do not require a signed AFE, however copies of all signed contracts must be filed on the ATOME SharePoint, sent to the Executive Assistant for filing and also sent to the ATOME accountancy provider and the Financial Controller for budgeting and cashflow purposes
- All AFEs must be signed by the Country Manager, Group CEO and the Financial Controller. For a contract value more than USD\$100,000, Chairman approval is required. For a contract value more than USD\$500,000, Board approval is required
- If Board approval is required, a Board Meeting with all Directors of ATOME must be held and the Board must approve the signing of the AFE prior to it being signed. Signed Board Minutes must be kept by the Company for all Board Meetings relating to the agreement to sign any contracts over USD\$500,000 in value
- Once an AFE has been approved, the contract may be signed and sent back to the Company that is being contracted with. Copies of all fully executed contracts must be kept on the ATOME SharePoint and sent to the Executive Assistant for filing
- Copies of all signed contracts and AFEs must also be sent to the Accountants for the Company and the Financial Controller to allow them to be accrued for in cashflow forecasts and the budget
- For the avoidance of doubt, contracts should not be signed if the AFE has not been approved and signed off. No contracts should be signed whilst the AFE process is underway

The Financial Position and Prospects Procedure (“FPPP”) documentation contains detailed guidelines for all finance related risks and controls which are currently in place. General guidance for processing payments to an external party is as follows:

- Known supplier with known bank details sends new bank details by e-mail or letter
 - Telephone enquiry at the supplier's premises; bank details will only be changed if confirmed
- Known supplier with known bank details asks by telephone for transfer to a new account
 - Ask supplier to confirm this request in writing and contact the supplier by telephone to check that the new data is correct; only if confirmed will the bank details be changed
- New suppliers
 - Bank data is checked before being fed into the system (e.g. via the supplier's homepage, the order confirmation or the supplier's general terms and conditions)

a. Payments, Accounting and Finance

Employees who work in finance enter into direct contact with significant compliance risks due to their position. It is therefore particularly important that employees working in this area are always informed about the legal obligations that apply to ATOME in this regard in order to avoid violations, fines, etc.

Any payments by ATOME shall be made transparently, by way of wire, BACS or CHAPS transfer. Cash payments shall not be made under any circumstance. Any payments must be made to the respective business partner only as indicated on the underlying invoice (no payments to third parties).

In its decision-making processes ATOME relies on the accuracy and correctness of its accounting records. In this context, it is of particular importance that any accounting and financial data as well as personnel data must be treated as confidential. All business transactions must be recorded in our books completely, accurately and promptly, in accordance with specified procedures, verification principles and generally accepted principles of accounting. These records shall contain any necessary information on all of the company's respective transactions and shall be retained in accordance with applicable laws. No staff member may create any assets or funds which are not reflected in the books.

A detailed description of the basic accounting principles is contained in the FPPP for financial staff. It is continuously updated and optimised in consultation with the Head of Finance and Finance Director of the ATOME Group with the Group accountancy provider.

10. Export Control

Certain jurisdictions in which ATOME does business may have passed export control laws which govern the cross-border transfer of goods, services, technology and / or payments. Such laws may include blacklists forbidding the export (incl. re-export) of certain goods, services, technology or payments to certain countries or persons and / or the import from such blacklisted countries or persons.

Violations of export control provisions may trigger severe sanctions (incl. fines, imprisonment and the blacklisting of the company itself). Therefore, any staff members who deal with the cross-border export or import of goods, services, technologies and cross border payments have to be familiar with and strictly comply with the applicable export control provisions. In cases of doubt staff members shall contact the responsible Local Managing Directors responsible for the envisaged transaction without undue delay.

This section does not supersede the Sanctions List Compliance at section 8.

a. Review Process

In addition to the above-mentioned regulations, which must be observed in any case, the ATOME Group has a system for detecting and correctly handling problematic transactions. This process takes place in close coordination and cooperation with the ATOME Group Management, the CEO and the Chairman.

In such cases where potential problematic transactions are identified, the local Managing Director must subsequently prepare a detailed report in a timely manner, which, in addition to (i) categorising the transaction, includes a description of the parties involved and their origin (citizenship and residence of natural persons, place of incorporation and domicile of companies and their control structure) and (ii) a description of the planned transaction steps.

This report will be completed and amended in consultation with the ATOME Group management and legal advisors as necessary. In addition to the above-mentioned information, the final report must contain (iii) a verification of the other party/parties together with any shareholding structures, (iv) a verification of the currency in which the transaction is conducted, and (v) an assessment of the (in)admissibility of the transaction alongside recommendations for action, which take into account both legally binding requirements and compliance requirements.

The final report must be submitted to the Group Management Board, which may comment on it and request further adjustments before the report is forwarded to the CEO and Chairman for final decision.

11. Human Resources

When hiring new employees and managing existing employees, it is important to observe the applicable laws, but in particular the rules of fairness, respect and equal treatment that apply to interpersonal relationships.

ATOME has appropriate internal guidelines for dealing with specific issues relating to human resources management to ensure consistency and straightforwardness in this respect. Salary measures and other measures of importance are linked to internal approval processes.

A proper procedure must be followed when hiring new employees. The applicant's qualifications must, without exception, be documented. This information may not be omitted for any reason. In the interest of ATOME, the hiring criterion is always the qualification of an applicant, never a close relationship to specific persons. For this reason, applicants are encouraged to disclose any family or personal relationships that could give the impression that ATOME is not awarding a position on the basis of qualifications but on the basis of other, unfair characteristics. Such attempts by applicants to obtain employment by fraud without the necessary qualifications must be reported by the relevant persons to the local management.

a. Employment and Remuneration

ATOME attaches great importance to training and knowledge transfer. The focus is on creating an environment that offers employees personal and professional prospects and in which exceptional performance as well as exceptional results can be achieved and rewarded. Discrimination in salary, promotion, training, advancement opportunities or termination of an employee based on gender, race, national or social origin, caste, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age or other conditions is prohibited. Investment in the skills and competences of employees is to be encouraged. The aim is to promote the economic well-being of the company as well as long-term employment and personal development of all employees through training and other development measures.

The right to freedom of association and collective bargaining should be respected and a long-term, constructive dialogue with employee representatives should be sought. ATOME undertakes to respect the freedom of association and the right to collective bargaining of its employees and not to discriminate against trade unions or unionised employees.

ATOME complies with applicable national laws regarding working hours and supports its employees in achieving a healthy work-life balance. Salaries, benefits and overtime pay are in accordance with applicable national laws and the relevant collective labour agreements. The remuneration system reflects legal requirements, prevailing

industry standards and local conditions and provides for awards and bonuses for individuals or groups as a reward for particularly honourable performance.

12. Health and Safety

ATOME recognises its responsibility for the safety and health of its employees. ATOME ensures a healthy and safe working environment and has appropriate measures in place to continuously assess and reduce risks and prevent accidents. ATOME provides regular training to increase the safety awareness of its employees and to provide them with practical skills in dealing with sources of danger. The planned continuous evaluations and training courses enable ATOME to optimise safety in the workplace on an ongoing basis.

13. Business Travel

In the context of business and study trips, the appropriateness of the selected accommodation, training locations, travel class, etc. must always be considered. Expenses of any kind must be in line with local standards and must be covered by receipts in order to be reimbursed. Extravagant stays at the expense of ATOME that are not compatible with a professional appearance or are not moderate will not be financed.

This also applies to leisure activities used in the course of a business trip, provided they are carried out at ATOME's expense (e.g. dinners, use of paid leisure activities such as fitness centres or any form of supplier/customer entertainment). Such activities must always be within a reasonable financial framework.

ATOME finances business trips of its employees and managers, but not of their friends or relatives. Further guidance can be found in the ATOME Travel and Expenses Policy.

14. Social Networks

Respectful interaction is also a priority within social networks, which is why condescending and insulting comments should never be made. In addition, behaviour within social networks must never lead to damage to ATOME's reputation. When posting images, audio and/or video recordings, it is important to ensure that you have the necessary rights to these mediums. The rights of third parties must not be infringed. In case of doubt, please refrain from uploading a contribution.

These rules apply in particular within the scope of the employment relationship only to those social media platforms in which a connection with ATOME is recognizable or where ATOME has been identified as the employer. If there is no connection to ATOME, everyone is unrestricted in their postings, whereby ATOME assumes that employees will in any case treat social networks with respect and comply with the

legal provisions and ethical values. For further information, please refer to the ATOME Social Media Policy.

15. Respectful interaction within the workplace (Non-Discrimination)

ATOME does not tolerate any discriminatory behaviour or unequal treatment, be it on the grounds of ethnicity, religion, ideology, disability, age, sexual orientation, gender or other characteristics. In particular, all forms of sexist behaviour, sexual harassment, racism, bullying and other similar behaviour are strictly rejected. All managers who become aware of discriminatory behaviour or unequal treatment on the aforementioned grounds must inform the HR department immediately and take appropriate remedial action in consultation with them. This may also include dismissal from the employment relationship without notice. ATOME attaches great importance to fair and respectful interaction and has a zero- tolerance policy towards improper behaviour and sexual harassment.

The ATOME Group practises a friendly and objective approach, ensuring a safe and respectful workplace for all employees, contractors, and stakeholders.

The ATOME Group strictly prohibits any form of Sexual Exploitation, Abuse, and Harassment (SEAH), including unwelcome advances, coercion, exploitation, and abuse of power.

All employees are expected to uphold the highest ethical standards and report any misconduct such as but not limited to sexual harassment, discrimination, bullying, abuse of power, intimidation or threats and other forms of harassment to their direct line supervisor. All complaints will be investigated promptly, fairly, and with respect for confidentiality, retaliation against complainants or witnesses will not be tolerated.

Sexual harassment is any behaviour that belongs to the sexual sphere, impairs the dignity of a person or is intended to do so, is undesirable, inappropriate or offensive to the person concerned. ATOME does not tolerate sexual harassment in any way, whether through physical or other verbal behaviour (innuendos, suggestive comments, jokes, gestures, looks, obscene images, etc.) within the ATOME Group or by third parties.

16. Behaviour in the business world

ATOME attaches great importance to the integrity of its business partners and therefore enters into contractual relationships with customers and suppliers who represent values similar to those of ATOME and also live by them. Strategic business partners are evaluated before entering into a contractual relationship. Cooperation is only commenced if this evaluation process has turned out in favour of the strategic business partner. Great importance is attached to respectful and professional dealings with (potential) business partners. Therefore, ATOME also endeavours to

comply with agreements made as far as possible and stands for handshake quality. The confidentiality of the exchanged information is a matter of course and internal information will not be passed on by ATOME as well as by the contractual partner to persons outside the company. Therefore, sufficient attention must be paid to the integrity of third parties with whom business relationships are entered into or contemplated, otherwise ASTA could become more or less directly involved in actions that violate laws (competition law, human rights, etc.), which could damage reputation, have a lasting impact on business activities and result in a liability for the company. All potential business partners will be required to sign ATOME's standard for Mutual Non-Disclosure Agreement prior to any confidential business discussions containing information which is not already in the public domain.

17. Commitment to Human Rights, Fair Working Conditions and Environmental Protection

In addition to minimising the specific compliance risks addressed in this Policy, ATOME generally values adherence to the rules of respectful cooperation. Honesty, integrity, respect and loyalty should characterise interactions both within the Company and the ATOME Group, as well as with customers, suppliers and business partners. This includes the responsible use of resources and the environment, as well as always showing the necessary respect when dealing with competitors, in addition to observing the rules of competition and antitrust law. Defamation of competing companies is unacceptable and will not be tolerated by ATOME.

ATOME is committed to human rights, fair labour conditions and environmental protection and will neither directly nor indirectly get involved in any business transactions, or projects involving, or involved with

- the use of forced labour, including child labour or violations of any other applicable regulations of the International Labour Organisation (ILO);
- violations of the European Convention on Human Rights;
- political unrest or other violations of human rights;
- violations of applicable environmental protection laws or international conventions thereon;
- violations of fair working conditions as applicable in the respective country; or
- violations of the applicable regulations issued by international organizations including without limitation the corresponding UN Conventions.

18. Warning Signs

In the various areas described in this Policy, it is important to pay attention at an early stage to the presence of warning signs indicating a compliance violation. Depending on the specific area, these warning signals may appear differently. It is therefore important to deal with them preventatively in order to classify them correctly in case of application.

Particular caution is required in areas in which contact is established with other persons (e.g. suppliers, external consultants, business partners, competitors).

Examples of warning signs in the appearance or behaviour of others are:

- Surprising or sudden, inexplicable improvement in the financial situation of the other party, possibly in a generally deteriorating economic climate;
- Surprising or sudden, inexplicable deterioration in the financial situation of the other party;
- The actual performance or the value of the stipulated performance cannot be inferred from a contract or it does not appear appropriate for the remuneration;
- A competing company proposes to take illegitimate steps in the course of a bidding procedure;
- The other party obviously refuses to undergo any kind of examination or similar (e.g. selection process for suppliers, questionnaire for external consultants);
- A supplier offers at unusually high prices;
- Sudden, unjustified, substantial price increases by a supplier;
- The supplier has no other customers.

18. Responsibility, Training and Compliance

The CEO of ATOME (hereinafter referred to as "CEO") shall have ultimate responsibility for the implementation, reviewing and improving of this Policy.

The responsibility for compliance in each ATOME Group Company rests with the Local Managing Directors, who may implement additional processes as necessary to ensure that this Policy is fully implemented and that all suspected violations of this Policy are reported and investigated in accordance with the requirements detailed both in this Policy and other associated ATOME Policies. If a breach of this Policy is identified by a local manager, the CEO shall be notified.

Notwithstanding the above ATOME sees compliance as a responsibility of the entire organisation. Therefore, any superiors have to function as role models and have to ensure that all staff members under their responsibility are familiar with this Policy and apply its rules in everyday business.

The Local Managing Directors of each ATOME Company will be asked to provide a compliance report covering all of the areas mentioned in this Policy as well as to confirm compliance with this Policy annually and whenever deemed necessary to provide ad hoc compliance reports to the CEO (see template report 1 in Attachment 2 hereto).

a. Training

Training will be provided on this Policy and its implementation and will be tailored to the risks identified within the ATOME Company concerned. Training will be held to ensure proper understanding of the contents, application, reporting mechanisms and consequences of this Policy, as soon as practicable following the implementation of this Policy and thereafter at regular intervals, at least on a yearly basis. The group of Relevant Staff who will be obliged to participate in such formal training sessions will be selected by the Group Management Board based on a proposal issued by the Local Managing Directors of the respective ATOME Company and informed in due time before the respective training dates. In addition, identified risks and threats are regularly discussed at Quarterly Board Meetings with the Directors of ATOME and, if necessary, additional training is provided.

b. Sanctions and Consequences

Under the applicable laws and regulations, violations of most of the principles set forth in this Policy may lead to severe fines or even imprisonment as well as claims for damages. Please note that both the individual staff member as well as the respective ATOME Company may face sanctions. Therefore, violations of this Policy may not be tolerated.

Possible consequences may include a review and termination of the business relationship with the third party concerned, initiating legal claims or disciplinary action in accordance with ATOME's Disciplinary Procedures. Such disciplinary action may also lead to the termination of the employment contract with immediate effect. Disciplinary action and other consequences may also be applied for instances of failure to report known violations of this Policy or intentionally providing false information in reports or confirmation letters.

c. Reporting Violations - Internal Procedure

All staff members and business partners are encouraged to raise any genuine concern about suspected violations of this Policy or any other misconduct or malpractice. Known breaches of this Policy must be reported by staff members to their respective superior.

Each superior shall follow the reporting guidelines set forth below:

- 1) Report the matter directly to the Local Managing Directors of the ATOME Company where the suspected misconduct has occurred.
- 2) The Local Managing Directors shall report the matter to the ATOME CEO, however only after analysis and investigation in accordance with subparagraphs a) to g) below (please use report template 1 as enclosed in Attachment 2 hereto). It will be the responsibility of the ATOME CEO to communicate such instances further.

3) The Local Managing Directors will inform and involve any competent works council body that may have been established accordingly, if the review of the allegations should reveal reasonable suspicion and will also give the accused the opportunity to justify themselves, provided that this does not jeopardise the investigation.

ATOME will not tolerate any form of retaliation or career disadvantages against staff members raising concerns in good faith. If you report your concerns and seek advice in good faith, you will always be supported by ATOME to the extent reasonably possible.

On receipt of information on a possible violation of this Policy, the Local Managing Directors of the ATOME Group Company in question are responsible for directing the following actions:

- Verification of the accuracy of allegations and compliance with country-specific legal requirements for investigative measures:
 - Ideally, the research process should be carried out in consultation with legal advisors and an informed representative of the Owner's Group;
 - In the course of the investigation process, the persons concerned should be heard as far as possible if this would not hinder the investigation;
 - Taking of appropriate disciplinary measures and maintaining a zero tolerance policy towards infringements;
 - Ensuring confidentiality to ensure an efficient investigation and protect the reputation of ATOME;
 - Reporting the breach to the CEO as outlined above (submission of the ad hoc report in Attachment 2);
 - The Directors of ATOME decide whether the whistleblower is informed about the result of an investigation and/or the consequences drawn from it.
- Safe storage of evidence and data to enable ATOME to take legal action, if so decided by management
- Identification and elimination of weaknesses in procedures and processes to prevent further incidents
- Taking all appropriate measures to compensate for damage to company assets and securing evidence for possible criminal prosecution

It is the responsibility of the Local Managing Directors to direct such cases in a way that might achieve the recovery of lost assets.

Alternatively, it is also possible to report breaches of this Policy to our dedicated e-mail whistleblowing platform compliance@atomeplc.com

d. Monitoring, review and improvement

This Policy will be kept up-to-date through regular monitoring and review. Based on the results of such monitoring or review this Policy may be subject to amendments, as required from time to time.

e. Queries

Should you have any questions regarding this Policy or the supporting principles please contact your superior.

Attachment 1

CONFIRMATION LETTER (FOR RELEVANT ATOME STAFF)

Confirmation Letter

ATOME Compliance Policy

IMPORTANT: Do not sign this letter unless you have read and fully understood the ATOME Ethics and Compliance Policy (hereinafter referred to as the "Policy") as enclosed to this Letter (enclosure 1).

NAME:

COMPANY NAME:

JOB POSITION:

SUPERIOR:

LOCAL MANAGING DIRECTORS WITH COMPLIANCE RESPONSIBILITY:

1) By signing this letter I herewith confirm that:

- I have received, read and fully understood the Policy , which is effective as of [date] and shall apply, as amended from time to time, to any incidents occurring on or after [date];
- I will strictly comply with the Policy, make the required reports and obtain the required approval(s) as set out therein without undue delay;
- I have a duty to report any known non-compliance with the Policy to my superior (as indicated above);
- If I hold a position as a superior, I have the duty to report any known non-compliance with the Policy to the Local Managing Directors (as indicated above);
- Upon prior notification I will participate in any obligatory compliance training(s) held in my Company from time to time;
- I acknowledge that the Policy may be amended from time to time by ATOME in any possible way to ensure compliance within ATOME and the efficiency of the Policy. I will comply with the amended Policy as soon as such amendment has been brought to my attention.

2) I understand that I must immediately refer any questions of doubt concerning compliance to my superior (as indicated above) for guidance.

3) I understand that if I should fail in my duty to comply with the Policy, then:

- breach of these rules could lead to significant damages and fines to ATOME as well as criminal charges and potentially charges against ATOME, its managing directors and/or myself;
- any agreement or arrangement which infringes the rules foreseen in the Policy may be unenforceable;

- staff members who violate the Policy may be dismissed for gross misconduct

4) In case I have a managerial function as a superior, I furthermore confirm that:

- I will provide all of my designated staff members with the Policy and will take all appropriate measures that they comply with its rules.
- I will ensure that all of my designated staff members will participate in any obligatory compliance training(s).

..... Place, Date

..... Signature

Attachment 2

REPORT TEMPLATE 1: "AD HOC" COMPLIANCE REPORT

Please note that

- known breaches of the ATOME Ethics and Compliance Policy (the "Policy") must be reported,
- there is no need to have concerns if you are acting in good faith: ATOME will not tolerate any form of retaliation or career disadvantages against staff members acting in good faith to the extent reasonably possible.

Please indicate the information foreseen in the below form

- as comprehensibly and completely as possible,
- Ensure that you are acting in good faith and to the best of your knowledge:

Reporting Party: [please indicate your full name and function]

Company: [please indicate the company concerned by this report]

Date:

Subject: [please indicate the subject matter of this report by indicating the relevant key word, e.g. conflict of interest]

For the attention of: [please indicate the recipient of this report, e.g. Local Managing Director]

Full Report: [please describe the incident which is subject to this report in more detail and make sure to include the following elements:

- What is the incident about (e.g. facilitation payment)?
- Why do you believe that a violation of our Compliance Policies might have occurred?
- When did the incident occur? (please include relevant dates)
- Who are the persons involved? (please include their full names and functions)
- Please provide any evidence and/or data available to you
- If applicable, please indicate any measures taken as a consequence of such incident.

..... Place, Date

..... Signature

Please note that this report contained as an attachment to the ATOME Ethics and Compliance Policy, hereinafter together referred to as the "Policy" is an essential part of ATOME's compliance efforts. Based on the results of these reports, we are in a position to critically review and assess the effectiveness of our compliance processes; hence, these reports are also crucial for identifying required adjustments and improvements to ensure the long-term success of ATOME.

We kindly ask you to take your time to carefully fill out this report and provide the information foreseen below as comprehensibly and completely as possible:

- Reporting Party:** [please indicate full name and function]
Company: [please indicate the company concerned by this report]
Date:
For the attention of: [please indicate the recipient of this report, i.e. CEO]
Training: [Please describe whether all of the designated Relevant Staff have participated in the mandatory compliance training(s). If not, please indicate the name and function of staff members who have not participated in training measures.]

By signing this report, I confirm that the above information is true and correct and that:

- I have received, read and fully understood the Policy;
- I have strictly complied with the guidelines of the Policy, reported all incidents and obtained any required approval(s) without undue delay;
- I have demonstrably provided my Relevant Staff with the Policy and I have implemented all appropriate measures that they comply with them.
- I have received from all of my Relevant Staff a signed confirmation letter by which they confirm the receipt of and the compliance with the Policy.
- I confirm that except from incidents already reported via the respective "AD HOC" Compliance Reports, if any, no other incidents related to the Policy occurred over the year.

..... Place, Date

..... Place, Date

..... Signature