accilium

LIVING OUR VALUES

accilium CSR Policy and Code of Conduct

accilium

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1. Scope and Introduction to our CSR Policy and Code of Conduct

With this document, accilium Group (hereinafter referred to as "accilium" and “we”) commits to promote the enforcement of principles on human rights, labor law and environmental protection in all its business activities and to comply with internationally recognized standards on these matters. As a binding guideline for legally compliant and ethically responsible conduct in our company, our “CSR Policy and Code of Conduct" defines the standard for our behavior towards acc’sies, business partners and the public.

To ensure compliance with the principles of this Policy and Code, accilium also expects this from its business partners. accilium is committed to ensuring that its business partners respect this “Policy and Code of Conduct” and that their own standards reflect these principles we have established as well. accilium’s “CSR Policy and Code of Conduct" complies with national laws and regulations.

Our Policy and Code are based on fundamental principles in accordance with:

- International Bill of Human Rights
- Fundamental Conventions of the International Labor Organization (ILO; International Labour Organization)
- Relevant conventions and guidelines of the United Nations
- UN Sustainable Development Goals from the Climate Change Conference (COP27)

accilium will use all reasonable means to prevent and immediately halt the occurrence of conduct that violates our Policy and Code. Anyone who directly or indirectly performs, facilitates, condones or approves of any illegal or unethical conduct will be subject to disciplinary measures, consistent with applicable laws and regulations.

accilium GmbH

This policy applies to our company and its subsidiaries – following referred to as “accilium” (accilium Group GmbH (FN 507215 f), accilium GmbH (FN 468616 t) und accilium Germany GmbH (HRB 197880 B), accilium s.r.l. (197347). It may also refer to suppliers and partners.

Board

Peter Allan | Alexander Hotowy | Alexander Rauscher

Count of employees

100 - 200

Area of Business

Consulting services in the automotive, energy and public services sectors.

Illustration: accilium and its subsidiaries

2. Company Presentation

Illustration: Company's facts & figures

accilium is a management consultancy founded with the core idea "build to evolve". With our expertise in Automotive & Supplier, Public & Infrastructure and Energy & Environment, we solve our clients' challenges in the mobility ecosystem. No matter whether it is a traditional or a young and emerging company – we make use of the possibilities of digitalization, thus shaping the transformation of our clients and at the same time actively accelerating the mobility turnaround.

Deeply rooted in the automotive industry, accilium has gained experience in all three core areas along the value chain of an automotive manufacturer: Research & Development, Production, and Sales & Aftersales. However, for the development of innovative mobility concepts, we venture beyond the boundaries of automotive production. accilium is therefore also active in industries such as energy supply and public services, which are essential for building a mobility ecosystem of the future. An ecosystem that should be environmentally friendly, convenient and, above all, client-centric.

Our functions range from Business Transformation, to Data Intelligence & Technology as well as People & Organization. Furthermore, our strategy and innovation focus covers key areas such as New Mobility & Smart City and Customer Centricity.

What we do

accilium's mission is to accelerate the mobility revolution. In order to pursue this in a targeted manner and with vigor, we are dividing it into three parts:

1. We support the leading players in the mobility ecosystem in making their organizations fit for the future.
2. We help new players which are entering or wanting to enter the mobility market to develop and cost go2market strategies.
3. Through our role in thought leadership on mobility of the future, we inform on current relevant trends, i.e. electrification, shared economy, autonomous driving and digitalization, to mitigate society's concerns about mobility transformation.

How we do it

We implement innovative technologies and also apply them ourselves. This gives us not only the theory, but also the practical experience, which we proactively share with our clients.

We work extensively with startups to make sure no trends are missed and to learn what works and what doesn't.

We have a strong entrepreneurial spirit, as our consultants at accilium do not only work on our clients' assignments. These consultants and experts are the same ones who also build and manage accilium, giving each of us a unique skills profile.

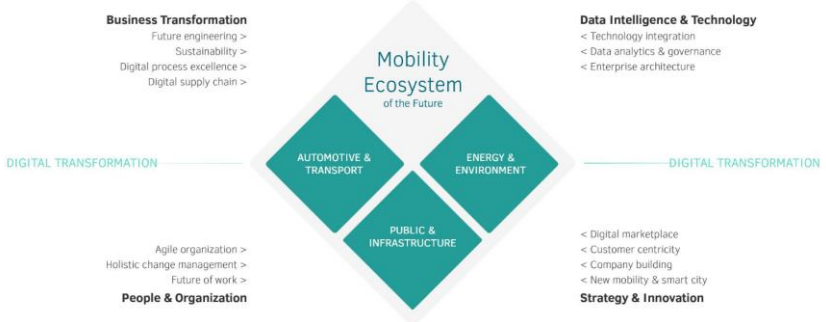

Illustration: Functions and capabilites

3. Living our Values: accilium's CSR Policy and Code of Ethics and Business Conduct

UN Sustainable development Goals

Our values define who we are as a firm and who we aspire to be. We foster curiosity, promote transparent communication, cultivate passion for our business and its subjects, nurture a framework for innovation, embrace inclusion and diversity, rely on integrity, and strive to create impact. We, at accilium, are built to evolve.

While our values guide our behavior and help us to make the right choices, we also have firm policies. These policies establish our obligations as members of the firm and define the rules of conduct in a range of very specific, often complex, situations. We hold ourselves to the highest standards of integrity and behavior, and consequently, our policies often go well beyond what is required by law. This CSR Policy and Code of Ethics and Business Conduct highlights our personal responsibility for our doing in all aspects of business and behavior. It does not replace any form of our policies but rather serves as a guideline and orientation for our highest standards which go beyond standardized law policies.

Illustration: UN Sustainable Development Goals, 2015

Area of focus

At accilium, we believe in the need, responsibility and potential of sustainable development across all industries and sectors. Businesses play a crucial role in improving our world - and it starts by doing business responsibly. Hence, our areas of focus are based on the United Nations' Sustainable Development Goals (SDGs). The SDGs are 17 defined sustainability goals of the United Nations to shape a sustainable future through a focused global approach. They were signed by all 193 member states of the United Nations in 2015 with the aim of implementing them by 2030.

While accilium considers all 17 SDGs as essential for shaping a better world, we want to focus on the ones that are highly relevant within our daily business. Thus, a systematic approach is used to depict accilium's area of focus. The criteria "importance for accilium" and "importance for our stakeholders" define which SDGs we are focusing on.

Following SDGs are within accilium's area of focus:

- Quality education [4]
- Gender equality [5]
- Decent work and economic growth [8]
- Climate action [13]

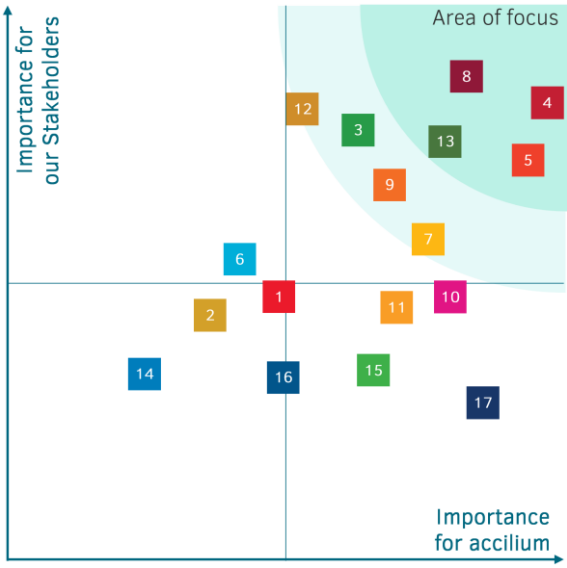

Illustration: Area of focus according to importance of SDGs to accilium and its stakeholders

SDG4: Quality Education

Build to learn, build to stay curious, build to… evolve

At accilium, we are deeply committed to promoting intellectual curiosity and fostering a culture of continuous learning and growth within the company. We believe that intellectual curiosity is a vital trait, and it is something that we nurture and value as a firm. We are interested in business and technical issues, what drives our clients and partners, what makes change happen, and what impedes progress. We pursue that curiosity with energy and determination to dig deeper and think harder about things until we get to the core of the issue. This enables us to find the insight or idea that sparks a deeper understanding of any issue and allows us to provide the right solution to client problems.

To support this culture of continuous learning and growth, we have built an organization that encourages gaining a deeper understanding with processes that support the development and sharing of leading-edge ideas and content. We promote the internal celebration of knowledge and solutions. Identifying and developing the next generation of experts is crucial for creating sustainable growth for our clients and stakeholders. Tomorrow's leaders are developed through education and coaching across all levels of our organization. We strongly believe that developing our experts in alignment with career goals, curiosities, and accilium's strategic priorities not only supports them in growing professionally but also helps drive the future outlook for accilium.

At accilium, we seek to support our acc'sies for success by offering robust training programs across all employment levels. It is through this commitment that we can attract, develop, and retain our acc'sies. Our acc'sies' expertise delivers unmatched solutions for our clients, and we endeavor to provide development opportunities to help our acc'sies evolve skills through on-the-job development, virtual instructor-led, in-person and self-paced e-learning courses in the form of our Trainings Curriculum 2.0, and a dedication to continuous coaching and mentoring, as in e.g. our Intern and Associate Manager Program.

In addition to our methodological approaches and high-quality consulting and training offerings, the spectrum of content-related, conceptual growth stands in our focus. accilium strives to sustain its role as a thought-leadership in our core topics and to provide our clients with excellent and state-of-the-art expertise. This is why we foster growth of our acc'sies regarding conceptual knowledge, e.g. via collaborative research communities and the development of academic papers and articles..

Additionally, we also strive to advance learning and growing even outside of accilium by regularly donating our IT equipment. Every year, we donate laptops that have already served their purpose at our company but are still in good condition and working properly to schools and organizations, which aims to close the gap between students' need for and access to electronic devices for educational purposes. Nevertheless, donating other and further IT equipment is also good for the environment, as a number of functioning devices are used for education instead of being disposed of. Furthermore, we would like to equip young people directly with hands on skills and capabilities by offering workshops and trainings at cooperating schools in the future. Considering that, according to the United Nations, 150 million children in the world do not have access to education, we believe that implementing steps to change that should be part of every company's mission.

SDG 5: Gender Equality

A diverse team always wins

At accilium, we are committed to promoting diversity, inclusion, and belonging within the company. We believe that a more diverse team is better able to reflect our clients and communities, and brings unique perspectives and experiences to help address complex challenges and opportunities.

To promote diversity and inclusion, we have implemented various initiatives and programs to create a safe and inclusive environment for all acc'sies, regardless of their race, ethnicity, age, disability, gender identity and expression, religion, or sexual orientation. We understand that this is a multi-year journey that requires continuous focus and dedication.

We recognize that being an inclusive employer is a significant part of our growth strategy, and we are committed to attracting and retaining top female talent.

- Support at the start and on the career track- increasing the percentage of female acc'sies in positions in accilium's middle and senior management
- Encourage learning culture - providing places for women in company training initiatives at least in accordance with their share of managed acc'sies
- Work-life balance - Possibility of part-time work in managerial positions
- Structural measures - Implementation of a qualified development plan for women in accilium

Our framework consists of measures that we are currently implementing, and measures planned for the future.

Support @ start and on career track

At accilium, we have set a goal of increasing the proportion of female applicants to 50%. To achieve this, we have adapted the wording in job postings by using conscious choice of words and by continually developing our Employer Branding Strategy.

Our efforts have been successful, as evidenced by the increase in the female share of new hires from 24% to 43% from 2019 to 2021 and the total share of women in the company from 24% to 29% from 2019 to 2022. Additionally, the proportion of females in management positions has risen from 0% in 2019 to 20% in September 2022.

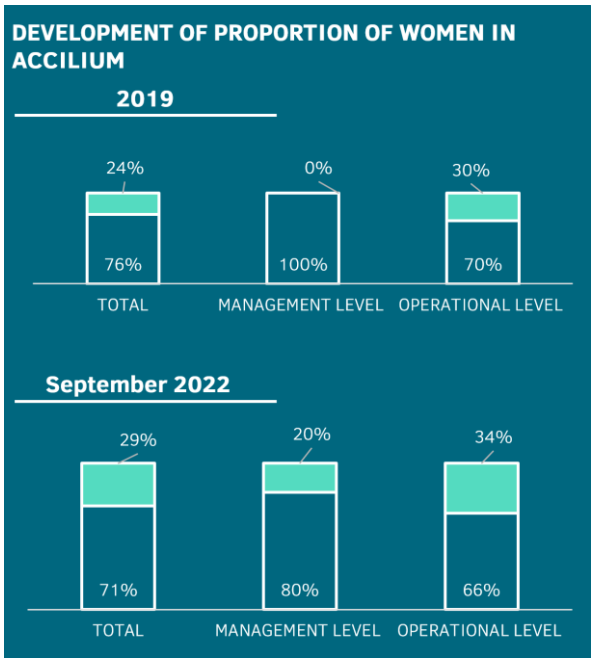

Illustration: Development of proportion of women

To reach our goal of 50% female representation in applications and increase the overall number of women in the company, we will continue to work with recruitment agencies specializing in female hiring and participate in job fairs targeting women. Additionally, we will implement a fair evaluation feature in our recruitment tool.

Encourage Learning Culture

At accilium, we prioritize a Learning Culture and one of our main objectives is to support and encourage women to grow by learning and obtaining additional qualifications, and thus to be perceived as an attractive company that promotes employee development. We use measures such as six-month performance talks, weekly 1x1 coaching and internal professional trainings to achieve this goal. These measures allow acc'sies to always be aware of their performance and have the opportunity to further develop themselves personally and professionally by participating in different trainings that are part of accilium's Trainingscurriculum 2.0 and obtaining certificates based on their personal career path. All acc'sies are required to participate in these trainings, regardless of gender, rank and work model.

To further support the growth and development of our acc'sies, we plan to expand the number and frequency of external training and certification opportunities.

Work-life balance

A good work-life balance is important for the well-being of every person, which is why accilium is committed to developing and implementing additional part-time and leave models across all hierarchical levels. We have created a Family Sounding Board, which is currently working on the additional part-time and leave models together with our management team. The following additional models for the operational level have already been implemented: leave, part-time (50%/60%) and part-time (80%). Our work-life balance initiatives are already showing results, as the proportion of female acc'sies using our part-time models has reached 34% in September 2022.

To improve work-life balance for all acc'sies, we will roll out additional part-time and leave options for management level positions regardless of gender. The planned options include leave, part-time (50%/60%), and part-time (80%).

Structural measures

We prioritize diversity, equality and inclusion to create an environment where all acc'sies can thrive both personally and professionally. One significant step we have taken towards this goal is the launch of women@accilium in January 2022, an initiative designed to empower women within the company. The program, which is held virtually every six weeks, fosters open discussion on topics that impact female consultants at accilium and aims to strengthen their identities and facilitate the sharing of experiences. Additionally, we have implemented regular reporting and analysis of applicant data by gender since 2019 to monitor our progress in this area.

To continue to promote diversity and inclusion within our company, we plan to launch additional initiatives similar to women@accilium to strengthen the representation of women in consulting.

SDG 8: Decent Work and Economic Growth

Creating a working environment that inspires and motivates

We understand the importance of creating a work environment that prioritizes the well-being of our acc'sies. To help our acc'sies perform their best, we offer comprehensive benefits that focus on mental and physical health, social and emotional well-being. These benefits include parental leave support, time off options, medical safety measures, company-wide fitness events, and subsidies for fitness studios. We believe in fostering a culture where work-life balance is a priority, where the focus is on output rather than input, and where we respect our acc'sies' personal decisions. We strive to maintain a strong mentorship system, promote a culture that values enjoyment at work and aim to constantly monitor and correct any unbalanced work-life situations.

Human rights

We are committed to upholding individual human rights in all of our operations, and we oppose the use of modern slavery in any form. We provide fair working hours and wages for those who work on our behalf and have a zero-tolerance policy for the use of child or forced labor or human trafficking practices. We also ensure that we do not engage in business with any subcontractors, business partners, or vendors who violate these practices. We respect the land, forest, and water rights of local communities and indigenous peoples. We seek their free, prior, and informed consent and work to prevent negative impacts on these rights. We only use private or public security forces as a last resort and ensure they respect human rights. We take measures to prevent negative impacts and address any human rights violations. We follow the principles set forth in the UN Global Compact, which include:

PRINCIPLE 1: Businesses should support and respect the protection of internationally proclaimed human rights.

PRINCIPLE 2: Businesses should make sure that they are not complicit in human rights abuses.

PRINCIPLE 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

PRINCIPLE 4: Businesses should uphold the elimination of all forms of forced and compulsory labor.

PRINCIPLE 5: Businesses should uphold the effective abolition of child labor.

PRINCIPLE 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.

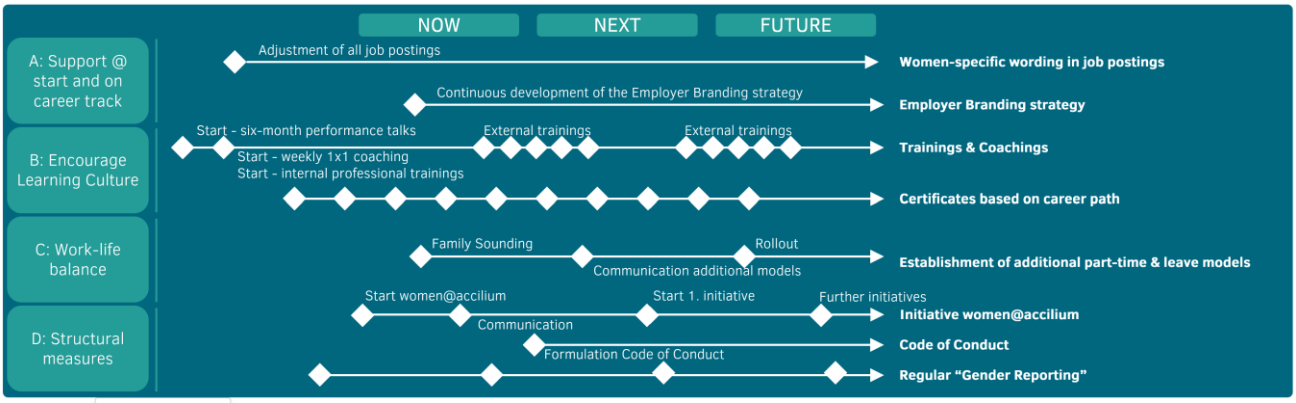

Illustration: Current and future steps

Looking after our people

accilium prioritizes its acc'sies' well-being by offering a variety of benefits and flexibility in the workplace, such as parental leave, flexible return options, time off, an ergonomic office environment, medical and Covid-19 safety measures, team-building activities, company running events, smart working options and fitness subsidies. This is to ensure our acc'sies are able to perform at their best and produce work they can be proud of.

accilium is committed to:

- Personal Development, Performance Talks, Competency Profile, Part Time policies
- Ensuring that the workplace under their control is safe and without undue risks to health
- Identifying hazards, assessing risk and implementing control strategies to minimize risk of injury to acc'sies and property
- Developing and implementing safe systems of work
- Providing adequate safety information, training and supervision
- Ensuring that relevant health and safety laws that apply to working conditions and the work environment are observed and enforced
- Integrating workplace health and safety into all aspects of its operations
- Smart working
- Part Time policies

All acc'sies and contractors are required to:

- Perform work duties safely and responsibly to ensure individual and collective health and safety
- Encourage and maintain a safe and healthy work environment among colleagues
- Cooperate with all colleagues to achieve health and safety goals
- Immediately report any unsafe work conditions or equipment to the company
- Abide by all safety instructions and rules
- Do not misuse, damage, refuse to use or interfere with any safety equipment or resources provided by the company.

Workplace Health and Safety

accilium is dedicated to ensuring a safe working environment for all its acc'sies by adhering to all applicable occupational health and safety regulations. Our efforts include:

- Implementation of emergency measures in case of fire
- Preventing accidents and work-related illness
- Providing training and advice on occupational health and safety issues to our acc'sies
- Provision of personnel protective equipment
- Prioritizing the health and safety of our employees and the environment by implementing appropriate risk management practices and control measures in compliance with all applicable laws and regulations governing the handling of chemical and/or biological substances
- Workplace ergonomics
- Providing training and advice on occupational health and safety issues to our acc'sies

To ensure a clean, healthy and safe working environment, we comply with all national laws in the countries we operate in which includes, but is not limited to the following laws:

- Arbeitsschutzgesetz ArbSchG
- Arbeitssicherheitsgesetz ASIG
- Mutterschutzgesetz MuSchG
- Jugendarbeitsschutzgesetz JArbSchG
- Arbeitsstättenverordnung ArbStättV
- Vorschriften und Regeln der DGUV

In addition, we actively perform quality assurance activities to make our work environment safer and improve it further. We also strive to create a culture of safety in the workplace by continuously establishing new regulations and guidelines. Our goal is to ensure that all acc'sies can carry out their professional activities in a safe working environment every day.

Accident prevention and avoidance of work-related incidents of illness

Accident prevention is a moral and human responsibility. At accilium, we strive to protect our acc'sies from hazards and work-related illness as much as possible. If an accident does occur despite our preventative measures, we have regulations in place for emergency response and follow-up measures are taken to prevent future incidents.

Personnel Protective Equipment

The safety of our acc'sies is a top priority at accilium. Therefore, each employee is provided with appropriate personal protective equipment at no cost.

Workplace Ergonomics and Health Protection

accilium designs our workplaces with ergonomics and occupational health standards in mind to maintain the health of each employee and protect them from work-related illnesses. Regular check-ups also contribute to this effort.

Fire Protection

Fires can happen at any time, so it's crucial to prevent them in order to protect the lives and health of our acc'sies and company assets. accilium conducts regular fire prevention training to educate our acc'sies and ensure our facilities and equipment comply with fire safety regulations.

Workplace Safety and Health Training Courses

accilium regularly conducts training for our acc'sies on health and safety in the workplace, including first aid and fire safety. We also conduct regular safety briefings for all acc'sies, as well as for new hires or specific situations.

Supplier Standards

At accilium, we strive to always make ethical and responsible decisions as a company and as individuals. This is what sets us apart and earns us the trust of our clients, business partners, shareholders, and top talent. We follow all laws and maintain high standards in all of our business practices.

We only work with partners who align with our values and expect the same from their partners. Our standards and adherence to guidelines guide our daily operations, and we will not continue any relationship with partners who do not uphold these standards.

SDG 13: Climate Action

Working in, for and towards a world that makes life worth living for all of us

We strive to minimize the environmental impact of our operations and continually improve our policies and practices. We aim to reduce our greenhouse gas emissions and waste footprint, and encourage our colleagues to consider the environmental impact of their work practices. This includes reducing emissions from travel, minimizing waste, increasing recycling, using environmentally-friendly technologies, striving for a paperless company and providing free public transport tickets to our acc'sies.

We are taking concrete steps to improve our energy efficiency and reduce our environmental impact. This includes upgrading our office lighting and HVAC systems to more efficient models, using energy-saving settings on all of our office equipment, and encouraging employees to turn off equipment when not in use. Furthermore, we have set targets for reducing our greenhouse gas emissions, including through the use of renewable energy sources and reducing our reliance on fossil fuels. We will continue to innovate and invest in energy-efficient technologies and practices to achieve our goals and contribute to a sustainable future.

We recognize the importance of water conservation and responsible water management. We implement water-saving measures in our offices and as an awareness point to our acc'sies, to minimize our water usage. We also ensure that our wastewater is treated before being discharged to protect water quality.

We recognize the potential risks associated with the use and disposal of chemicals and are committed, where applicable for us, to implementing responsible chemical management practices. If we use chemicals, we assess the environmental and health impacts of them and implement appropriate safety measures to minimize the risks. We also promote the use of safer and environmentally friendly alternatives to hazardous chemicals wherever feasible.

We recognize that the Earth's resources are finite and strive to promote sustainable resource use and conservation. We encourage our acc'sies to implement sustainable practices and provide them with innovative solutions to reduce their resource consumption.

We recognize that the responsible management of natural resources is essential for sustainable development. Where applicable, we promote sustainable land use practices that protect biodiversity and wildlife habitats and do not contribute to deforestation or land degradation. We recognize that the welfare of animals is an important ethical issue and strive to ensure that our actions do not harm animals or their habitats.

We recognize that noise pollution can negatively impact the well-being of communities and are committed to minimizing our noise emissions. We implement noise control measures, such as using quieter equipment, to minimize our impact on the environment and communities in which we operate.

By staffing projects locally, we reduce the need for travel, thus minimizing our carbon footprint and reducing the burden on our consultants. Sustainability is also integrated into our service portfolio and we offer a Sustainability Capability to support clients in areas such as decarbonization, renewable energy and the circular economy. Additionally, our corporate venture ecoquadrat offers a one-stop-shop solution for designing energy and mobility communities in Austria, from concept to implementation, supporting cross-sector action towards sustainability. Through these efforts, we aim to embed sustainability in our internal and external operations and pave the way for a sustainable and regional energy supply.

Other goals, we find important

Societal impact of our activities

Build to give back to our society

We have the common aspiration to have an impact, leave a legacy and change the world. We have no interest in running a steady-state business. We want to build, grow and shape the environment around us.

In the course of client service, colleagues are expected to think broadly about the impact of our work on our clients' multiple stakeholders, to help our clients to be mindful of their social impact, to actively debate the impact of our recommendations on shareholder, clients, and societal interests, and to always act in a manner that is consistent with relevant laws and regulations. We encourage colleagues who wish to give back to their communities – for example, by participating in volunteering, non-profit board service, and charitable giving. Thereby, we want to keep fulfilling our responsibility to society.

Data Privacy and security

Integrity within all data aspects

Our goal at accilium is to make a significant impact, leave a lasting legacy and change the world. We are not content with maintaining a steady-state business, and instead strive to build, grow and shape our surroundings.

When serving our clients, we expect our colleagues to consider the impact of our work on all of our clients' stakeholders, to assist our clients in being aware of their social impact, to actively discuss the impact of our recommendations on shareholders, clients and society, and to always act in accordance with relevant laws and regulations. We encourage our colleagues to give back to their communities, for example by participating in volunteering, serving on non-profit boards and charitable giving, in order to fulfill our responsibility to society.

As global data privacy laws and regulations continue to evolve, accilium has established a comprehensive corporate governance model to comply with these laws. This includes dedicated IT and data protection officers who are responsible for ensuring compliance with these laws. We are constantly working to improve our processes and activities for handling personal data to meet industry best practices. Complying with all the necessary and state-of-the-art measures, accilium holds the ISO 27.001 certificate as proven record.

At accilium, we understand that proper personal data processing requires more than just compliance with global data protection laws. Our stakeholders, whether they be clients, colleagues or shareholders, trust us to ensure that appropriate privacy measures are in place to process personal data transparently and that data security controls protect critical business and personal data. They also expect us to take steps to store personal data with appropriate confidentiality and integrity and to be able to retrieve it when needed.

We believe it is crucial to establish a strong culture of protecting personal data in order to build trust with our stakeholders. To achieve this, we continue to work on developing a strong information security program to ensure that we have taken the necessary steps to protect data, both internally and externally.

Our Privacy Policy details the measures we take to safeguard personal and client information from loss, misuse, or alteration, such as technical measures like firewalls, intrusion detection systems, complex passwords, and encryption. Our goal is to take reasonable precautions to protect against evolving privacy risks globally, even if not legally required.

We also promote a culture of compliance by providing training to acc'sies on their obligations related to data processing and data protection. Additionally, we have centralized identification and management of security incidents and risks, restrict employee access to personal data only when necessary, and implement appropriate security measures such as securing documents when not in use.

4. Compliance

Highest transparency and quality as foundation of our work

Our firm values the trust of not only our clients, but also the communities in which we operate and the talented acc'sies who join our team. This trust and our reputation for integrity and independence is crucial to our ability to make an impact for our clients, provide opportunities for our acc'sies, and contribute to the economies and societies in which we work. To uphold this trust, all colleagues are expected to proactively manage risks to the firm, act in accordance with our internal policies, and comply with the law to protect and build our firm's reputation.

This includes a commitment to not participating in any form of corruption and an obligation to inform clients if we encounter actual or perceived corruption in their organizations. We do not offer gifts or favors to gain any form of advantage for ourselves, our colleagues, or any third party, and we do not accept gifts that are intended to influence us. We also maintain accurate records in compliance with all relevant laws and regulations and avoid both the reality and perception of improper influence, including avoiding entertainment that could be perceived as inappropriate or excessive. We are committed to conducting our business in an ethical and transparent manner. We disclose accurate and complete information about our operations and financial performance to stakeholders. We adhere to fair competition and antitrust laws, and do not engage in anti-competitive practices. We avoid conflicts of interest and take appropriate measures to manage them if they arise. We respect intellectual property rights and do not engage in plagiarism or piracy. We comply with all applicable export controls and economic sanctions regulations. We hold ourselves accountable to high ethical standards and expect the same from our partners and suppliers. We encourage our employees to report any ethical concerns and provide them with channels to do so without fear of retaliation.

We also expect all colleagues to be thoughtful in the use of firm resources, protect the firm's information and assets and use the firm's assets, such as proprietary information, software, frameworks, tools, and methodologies, only in accordance with firm policies and for firm-related activities.

Serving our clients

At accilium, we are grateful for the trust placed in us by our clients. We recognize that this trust is earned by consistently demonstrating the highest levels of integrity, providing impartial and autonomous advice, prioritizing the interests of our clients over our own, and safeguarding their confidential and sensitive information. We hold all colleagues accountable for upholding these principles, as they are crucial in maintaining and strengthening the trust that has been placed in us.

Providing the highest standards in quality

We are dedicated to upholding the highest standards of professionalism and quality in our services for our clients. We understand that our clients rely on us to provide them with the best possible solutions to meet their needs, and we take this responsibility very seriously.

To ensure that we deliver on this commitment, we have implemented a range of measures to maintain our high standards of professionalism and quality. This includes ongoing professional development for our staff, regular performance reviews, and a strong emphasis on customer feedback and satisfaction.

Overall, we are proud of our commitment to the highest standards of professionalism and quality in our services for our clients. We believe that this commitment sets us apart and is a key driver of our long-term success.

Transparency and Integrity

We also believe that transparency is key to maintaining high levels of professionalism and quality. As such, we strive to provide our clients with clear and accurate information about our services, pricing, and policies. This includes providing detailed proposals and contracts, as well as regular updates on the progress of their projects.

Client resources

We require all colleagues to handle client resources and assets, such as facilities and equipment, with utmost care and consideration.

It is expected that colleagues will utilize these resources effectively and efficiently, spending only what is essential to carry out their work to the highest possible standard.

Lasting and trust-worthy relationships

Finally, we believe that our commitment to professionalism and quality extends beyond the services we provide. We are dedicated to building strong and lasting relationships with our clients, based on mutual trust, respect, and collaboration. We understand that our success depends on our clients' success, and we are committed to working closely with them to achieve their goals.

5. Governance structure

The backbone and control mechanism underlying it all

At accilium, we are committed to maintaining a strong and transparent governance structure that enables us to effectively manage our operations and make decisions that align with our values and commitments. We recognize that good governance is essential for building trust with our stakeholders and ensuring that we operate in a responsible and sustainable manner.

To support this commitment, we have established a CSR governance structure that includes a CSR Team and CSR Board for overseeing different aspects of our policy respectively operations. Our CSR Board is comprised of individuals with diverse backgrounds and expertise who are committed to upholding our company's values and guiding our strategic direction.

In addition, we are committed to engaging with our stakeholders and seeking their input on our governance practices. This includes regular consultations with acc'sies, customers, suppliers, and other stakeholders to ensure that our governance structure aligns with their expectations and needs.

Overall, we believe that our commitment to good governance is essential for ensuring the long-term sustainability and success of our company. We will continue to review and refine our CSR governance structure and practices to ensure that they remain effective, transparent, and aligned with our values and commitments.

CSR Board

The Board of Directors of accilium are ultimately accountable for the CSR projects undertaken and are responsible for:

- Review of CSR activities in the Company.
- Formulation of CSR Policy.
- Monitoring of implementation of CSR Policy.

CSR Team

The dedicated CSR team shall be constituted from among the acc'sies at accilium for implementing the CSR Policy and shall work under the guidance of CSR Board and will be mainly responsible for:

- Execution of CSR Policy.
- Identify projects and key initiatives pursuant to CSR Policy.
- Facilitating allocation of funds to the projects as identified for CSR activities.
- Monitoring CSR Projects to establish effectiveness of CSR efforts .
- Any other activity necessary to ensure achievement of CSR objectives.
- Recommend to the Board, modifications to CSR Policy as and when required.

Non-compliance and consequence

We take our CSR policy very seriously and we expect all acc'sies to adhere to it at all times. Failure to do so can have serious consequences, not only for the employee in question but for the company as a whole. Therefore, we have established clear procedures for investigating and addressing any suspected violations of the policy.

In the event that an employee is suspected of violating the CSR policy, we will conduct a thorough investigation to determine the facts and circumstances of the violation. This investigation may include reviewing work records, interviewing colleagues, and gathering any other relevant information.

Based on the findings of the investigation, we will take appropriate disciplinary action, which may include termination of employment. We recognize that each case is unique and will be evaluated on its own merits. Therefore, the specific circumstances of each violation will be taken into consideration in determining the appropriate course of action.

It is important to note that our CSR policy is designed not only to protect the company's interests but also to ensure the health and wellbeing of our employees. Overtime work can be physically and mentally demanding, and we want to ensure that our acc'sies are not putting themselves at risk. By adhering to our CSR policy, we can help to create a safer and more sustainable work environment for everyone.

6. Code of Conduct

The accilium community is driven by the desire for constant learning and teaching. We empower our peers and colleagues by sharing knowledge and giving support whenever possible. We surround ourselves with people who we admire and respect.

Expected Behavior

Empower each other

For the company to thrive, it is crucial to support our colleagues in all aspects, both personal and professional. By sharing our knowledge and encouraging each other to challenge the status quo, we can foster growth and continuous improvement.

EXAMPLE: A new, experienced employee joins the accilium team. To ensure their success, they receive a comprehensive introduction to the various code styles used within the company. Additionally, the new employee brings fresh perspectives and shares their own knowledge from previous experiences, challenging the status quo and driving progress.

Be open-minded

Maintaining an open-mind is vital to ensuring that every colleague feels respected and valued. Taking an interest in different perspectives and ideas helps to promote personal and professional growth.

EXAMPLE: Another acc'sie holds a different personal opinion from yours. Instead of dismissing their opinion and breaking off the conversation, you demonstrate curiosity and seek out the motivations underlying their opinion.

Be inclusive

Creating an inclusive environment is essential for growth. We strive to promote a fair and tolerant workplace where diverse perspectives and experiences are valued and shared.

EXAMPLE: In an informal meeting, everyone is discussing a topic in German. However, a colleague who is not fluent in German is having difficulty following the conversation, resulting in them missing out on important points and being unable to contribute to the discussion. In this situation, it is important to consider switching to a language that everyone is able to understand.

Be precise (KISS)

In today's fast-paced business world, we are all bombarded with an overwhelming amount of information. By being clear and direct in our communication with colleagues and customers, we can prevent misunderstandings and ensure effective outcomes. Following the KISS principle - Keep it Simple, Stupid - will help to ensure that our message is understood as intended.

EXAMPLE: When delivering bad news, it is especially important to communicate clearly and transparently. Simple language easy-to-understand should be used instead of jargon or acronyms.

Be reasonable

When communicating with colleagues and customers, it's important to explain the reasoning behind your decisions, conclusions or perspectives. By providing explanations, others will better understand your point of view.

EXAMPLE: Instead of expressing your unique and personal opinion, you attempt to back up your expertise and rationale with scientific and established frameworks to a client.

Be respectful

Act responsibly and foster a supportive environment by treating others with respect and upholding agreements. Treat others in the way you would like to be treated.

EXAMPLE: When working on a presentation as part of a team, it's important to be prepared and responsible for any scheduled meetings to consolidate the work. Failing to do so can put additional pressure on a colleague and be seen as disrespectful behavior.

Avoid hasty judgments

When interacting with customers or colleagues, it is important to avoid making hasty judgments. Always consider that there may be alternative perspectives and strive to understand other's point of view. Take your time and be patient when explaining or discussing an issue.

EXAMPLE: Instead of pondering your own points of argument, you are open to hearing, evaluating, and incorporating those of others into your opinion.

Unexpected Behavior

Not respecting boundaries

At accilium, we value the individuality and diversity of our colleagues. We are mindful of others' needs and respect each person's boundaries. We do not force anyone to do something they are not comfortable with.

Use of offensive language

We do not tolerate the use of profanity or offensive language in the workplace. Such language creates a hostile environment and hinders effective collaboration between colleagues. We do not condone racist, sexist, homophobic, or culturally offensive language.

Gossip

We strive to maintain an inclusive and unbiased work environment where diverse perspectives and experiences are valued and shared. Gossip and spreading rumors undermines this goal and create a toxic work environment.

Gain improper advantages

We expect colleagues to play fair and not seek to gain improper advantages through bribery, corruption or secret agreements. We promote integrity and ethical behavior at all times.

Unacceptable Behavior

Discrimination

accilium does not tolerate any form of discrimination, including but not limited to racism, sexism, ableism, discrimination based on gender, religion, or sexual orientation.

Harassment

Sexual harassment of any kind is strictly prohibited. This includes harassment based on sex, sexual orientation, or gender identity, and any form of non-consensual sexual contact of verbal, nonverbal, or physical nature.

Physical or psychological violence

Any form of violence or abusive behavior will not be tolerated. This includes any attempt, threat, or actual conduct that endangers or is likely to endanger the physical or psychological health or safety of a co-worker, and any threatening statements that gives a co-worker reasonable cause to believe that their health or safety is at risk.

Stalking-like behavior

We do not tolerate any form of stalking or surveillance of a person, and we encourage to be cautious of any signs that indicate that someone is uncomfortable with your attention and especially be cautious if there is an imbalance of power.

Consequences of Unacceptable Behavior

Any behavior that is deemed unacceptable will result in a conversation with a representative from accilium People Operations.

Consequences for engaging in such behavior can be severe, including demotions, job transfers, and in severe cases, termination.

However, it is important to remember that mistakes can happen, and one's actions do not define them as a person. Take the time to reflect on your behavior and make a commitment to do better in the future.

Report Unacceptable Behavior

If you witness or experience any unacceptable behavior, please do not hesitate to report it to accilium People Operations. We encourage you to provide us with your contact details so that we can assist those who have been impacted. Any retaliation against those who report unacceptable behavior will not be tolerated and we will take all necessary measures to ensure that this does not occur.

Scope

This Code of Conduct applies to all acc'sies and associated individuals of accilium. It is in effect during working hours as well as at any accilium-affiliated events. It also applies to all forms of communication, whether online or offline.

7. Authors, Contribution, Version & License

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> We consider Corporate Social Responsibility (CSR) as a strategic approach to doing business that considers the impact of a company's activities on society and the environment. By prioritizing social and environmental issues, we can build stronger relationships with stakeholders, enhance our and their reputation and create a more economic, social and ecologically sustainable future.

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