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**CODE OF
CONDUCT**

DEAR COLLEAGUES

Bugatti Rimac d.o.o. (the “Company”) operates on the basis of laws, rules and this Code of Conduct. We follow all external rules and internally self-imposed regulations and values. For us, this is the way to ensure the long-term success of the Company.

01

The Code of Conduct summarises what we take for granted in the Company. We share a responsibility for talking about things that are not right, correcting mistakes, not allowing violations of the rules. This is how we protect our brand and ourselves from the consequences of misconduct, such as fines and damage to our image.

The Code of Conduct acts as a guideline on a day-to-day basis. It offers security, clarity and practical information for day-to-day work. Each point contains the relevant company principle and is supported by background knowledge and an example. Our colleagues share one common value: if they are not sure about something, they talk about it and transparently ask for advice.

If you are not sure about something, there is one thing you should not do: say nothing. The Company has structures in place to act as contact points: team leaders and department heads are there as a first touch point for potential compliance concerns. Moreover, the whistleblower system gives every employee the opportunity to report misconduct or serious violations.

FOREWORD



02

OUR RESPONSIBILITY FOR COMPLIANCE

One building block of the success of our Company is that all employees – no matter if Board member or Staff member – act with honesty, integrity and in an ethical manner. This also means that our internal and external reporting and communications are truthful, comprehensive and timely.

Sustainability requires awareness of our responsibilities for our economic, social and ecological impact of all actions. Such conduct also means that we all respect and regularly review all rules, regulations and guidelines of our Company. Our Board Members and Managers bear special responsibility in this context: they act as role models and prevent non-compliant behaviour within the Company. Thereby, they protect the company, its employees and themselves by putting the value of integrity first.

This Code of Conduct highlights potential areas of risk and conflict, explains their significance for the Company using illustrative examples.

The information contained in this Code of Conduct is divided into three main sections:

- Our responsibility as a member of society
- Our responsibility as a business partner
- Our responsibility in the workplace.

The Code of Conduct serves as a binding guideline in day-to-day business. It is supplemented by internal guidelines and provisions in employment contracts. It goes without saying that the Company also complies with national and international statutory provisions. This means that the Company does not take part in any activity that relates to fraud, misappropriation, extortion, theft, embezzlement or any other deliberate damage to the assets of customers, society or any third party. Failure to observe the Code of Conduct can result in considerable damage, not only for the Company, but also for employees, business partners and other stakeholders. That is why the Code of Conduct is binding on all employees of each Company. We have decided that we do not tolerate violations of the Code of Conduct.

Our main goal is prevention by familiarizing every employee of the Company with our core values and this Code of Conduct, by integrating the Code of Conduct into our daily behaviour so that it becomes a natural part of our decision making. When in doubt, we simply seek advice.

03

OUR RESPONSIBILITY AS A MEMBER OF SOCIETY

Our social responsibility means that we have a duty to comply with the law under which we operate in all business decisions we make.

Employees of the Company are aware of their social responsibility, particularly with regard to the well-being of people and the environment.

The Company's responsibility as members of society is described hereafter:





HUMAN RIGHTS

BACKGROUND

The Declaration of Human Rights adopted by the United Nations and the European Convention for the Protection of Human Rights and Fundamental Freedoms state the expectations and requirements for observing and respecting human rights.

CORPORATE PRINCIPLE

We respect, protect and promote all regulations to protect human rights and children's rights (hereinafter called human rights) as a fundamental, worldwide requirement. We reject all use of child labor and forced or compulsory labor as well as all forms of modern slavery and human trafficking. This applies not only within our Company but also in our relationships with third parties and especially business partners.

MY CONTRIBUTION

As an employee, I can make my contribution to respecting human rights. I regard human rights as a fundamental guideline of my daily work and decision making. I remain vigilant about human rights abuse happening around me. If I have concerns regarding human rights abuse in my professional surroundings, I directly prevent and/or stop it whenever I can.

EXAMPLE

You are responsible for purchasing specific goods and receive information that a supplier with which your Company does business uses children in their production process, or that employees work in inhumane conditions (e.g., exposed to health risks). Take the necessary steps and inform your supervisor. Your Company will review the relation with this business partner and take actions, and if necessary, terminate them.

BACKGROUND

Equal opportunities and equal treatment are key cornerstones of a fair, unprejudiced and open approach. The Company stands for respectful cooperation, diversity and tolerance. We believe that this gives us competitive and innovative edge and boosts creativity - the recipe for our success.

EQUAL OPPORTUNITY AND EQUAL TREATMENT

CORPORATE PRINCIPLE

We offer equal opportunities for everyone and do not accept discrimination on the grounds of ethnic or national origin, sex, religion, views, age, disability, sexual orientation, skin color, political views, social background or any other characteristics protected by law and our moral values. We live diversity in our everyday routines and actively encourage inclusion to create an environment that fosters each employee's individuality in the interests of the Company. We share a core belief that drives our recruiting: employees are selected, hired and developed based on their qualifications, skills and performance.

EXAMPLE

You find out from a colleague who is a friend of yours that an applicant in his department was rejected because of the color of his skin, although he was the best candidate for the advertised job. Help clarify the situation by reporting the case to the Human Resources department so that appropriate steps can be taken.

MY CONTRIBUTION

I observe the principles of equal opportunity and equal treatment and encourage people around me to do the same. If I witness any contravention of the principles of equal opportunity and equal treatment (disadvantage, harassment or mobbing), I make the individuals involved aware of their misconduct. If I am not in a position to influence the events directly, I notify the human resources department.



PRODUCT CONFORMITY AND PRODUCT SAFETY

BACKGROUND

The Company has a responsibility to prevent, as much as reasonably possible, any risks, detrimental effects and hazards to the health, safety, environment and assets of customers or third parties arising from the handling and use of the Company's products and services.

CORPORATE PRINCIPLE

For us, this is far more than a statutory duty - we believe that it is a sine qua non for every company to deserve to become and remain a trustworthy partner for customers, society, business partners and other stakeholders. It is simply the right thing to comply with the laws, regulations and the internal standards that apply to our products.

Our leaders champion product safety and prioritise it so that safety-related tasks get appropriate attention, time

and resources. We make accountability for product safety clear and ensure people understand their product safety responsibilities.

We design our products to achieve a high level of safety consistent with their application, always ensuring that we meet the relevant company, legal, regulatory and industry requirements. We assess what could go wrong and put controls in place to meet the required safety levels and reduce the safety risks so far as is reasonably practicable.

We are committed to the continuous improvement of product safety and actively engage in maintaining industry standards for good practice. We resolve safety related issues systematically, embedding the learning from these back into our practices and processes. All employees are encouraged to report any product safety observations and concerns.

Robust quality is an essential building block of product safety

and by following our processes we ensure that our products and those of our suppliers conform to specification.

Employees at our Company share responsibility for product safety, and we must be mindful of the safety implications of our actions. Training is provided so that our people understand our Product Safety Policy and processes and can fulfil their collective and personal responsibility.

MY CONTRIBUTION

If I notice or have concerns that one of our products could pose a threat to others or that regulations are not being followed, I initiate an internal, open and transparent discussion together with the colleagues responsible for product safety and ask for ways to solve the issue.

EXAMPLE

A customer reports technical problem with a product to you. Initially, it is unclear whether they are due to a customer's mistake when using the product or due to a manufacturing or construction defect. We clarify the matter based on in-depth analyses. We aim to understand the root cause of it all so that we can solve all issues for which we are responsible. We believe that we can also learn from incorrect product usage by customers in that we understand how we can optimize product security even for unexpected situations (e.g., by modifying operating instructions or user training).



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ENVIRONMENTAL PROTECTION

BACKGROUND

We develop, produce and distribute products, services and mobility solutions worldwide. Our Company's mission is to be a global provider of sustainable and individual mobility. In pursuing this mission, each Company is aware of its specific responsibility for the environment.

CORPORATE PRINCIPLE

As citizens of the world, our employees bear responsibility for the environmental compatibility and sustainability of our products, locations and services. We focus on environmentally friendly, advanced and efficient technologies, which we optimize throughout the entire lifecycle of our products. Starting with the early phases of development and production, we manage natural resources carefully and steadily reduce the environmental impact to comply with environmental protection laws and regulations. Furthermore, we constantly reassess the environmental effects of products and manufacturing processes, optimizing these wherever it is possible and feels right.

MY CONTRIBUTION

During my daily work, environmental protection and a sustainable, economic and efficient use of resources comes naturally because I believe that this is the right thing to do. I make sure my activities have the smallest possible impact on the environment and that they comply with applicable environmental protection laws and regulations.

EXAMPLE

You notice that there is a leak in a tank and that significant amounts of chemicals are seeping into the ground. Instantly inform one of the employees who has been trained to handle chemicals and ask to solve the problem straightaway.



DONATIONS, SPONSORSHIPS AND CHARITY

BACKGROUND

The Company makes donations (contributions on a voluntary basis with no expectation of a consideration in return) and grant sponsorship funding (contributions based on a contractually agreed consideration) to achieve a positive impact in terms of our reputation and public perception. We value transparency and aim to avoid conflicts of interest. We have therefore created internal regulations on how we want to handle donations and sponsorship and have based them on legal requirements.

CORPORATE PRINCIPLE

We make monetary donations and donations in kind to support science and research, education, charitable causes, sports and culture. We grant donations only to recognized non-profit organizations or organizations that are authorized to accept donations. Most importantly, we only address recipients that fit to our core values and beliefs as stated in this Code of Conduct.

MY CONTRIBUTION

If I have an idea for the sponsorship that could be worthwhile the consideration at the Company, I hand over the idea to Marketing & Communications department for further evaluation.

The granting of donations is transparent: purpose, recipient of the donation, and donation receipt are documented and verifiable. I suggest donation recipients that share the beliefs and values of the Company.

EXAMPLE

A local politician asks you, a successful employee of the Company, for a cash donation from the Company for the election campaign. Thank the politician for the trust in the Company and politely inform him/her that donations may only be granted after going through predefined internal approval processes. In this specific case, the donation may not be approved because the Company does not grant donations to political parties, party-affiliated institutions and politicians.

COMMUNICATION AND MARKETING

BACKGROUND

We believe that there is only one right way - open, transparent, honest and timely communication with employees, business partners, investors, the media and other stakeholders. We are aware that all internal and external actions and even their inactions send communication signals.

We put high value on the communication of a unified and consistent image. Our employees recognize the achievements of those partners they engage with and respect their professional and personal reputation.

CORPORATE PRINCIPLE

We ensure that our communication is clear, consistent and respectful to keep the confidence of customers, investors and other stakeholders and to be fair with valued competitors. We involve our communication experts from the Marketing & Communications department before committing to and executing any communication or marketing measures or making public statements in the name of the Company.

MY CONTRIBUTION

I issue public statements for my Company in collaboration with the experts from the Marketing & Communications department.

EXAMPLE

You read a comment on the Internet from someone who criticizes production methods in Asia. You believe that the accusations are unfounded. Even if you are tempted to correct the misrepresentation straightaway, contact the Marketing & Communications department first. They will collect all required information and respond in a well-informed, appropriate and professional manner.



04

OUR RESPONSIBILITY AS A BUSINESS PARTNER

Integrity, transparency and fairness are key to creating credibility and trust in business practice. This is why we are keen to communicate our guidelines and corporate values clearly. This also includes distributing our products and services exclusively through our authorized distribution partners. Our responsibility as a business partner is explained hereafter:





BACKGROUND

Potential conflicts of interest may arise if private interests of employees deviate from the interests of the Company. These conflicts of interest can arise particularly as a result of secondary employment. If an employee places his/her personal interests above the Company, it could damage the Company.

EXAMPLE

Your department head asks you to review bids from several suppliers of plastic components. You discover that one of the most favorable bids is from the company of a good friend. Inform your department head about the situation and hand over the decision-making process to another procurement colleague to avoid a conflict of interest.

CORPORATE PRINCIPLE

We respect personal interests and private lives of its employees. Our decisions are exclusively made on the basis of objective criteria, but we are aware that conflict of interests may arise in the course of the business. We train our employees to recognize these conflicts and actively indicate that they seem to be in a conflict of interest situation so that an unaffected, neutral colleague could take over.

MY CONTRIBUTION

I try to avoid conflict of interest situations and report actual conflicts of interest to my team leader and/or the HR department. We jointly seek for solutions that are not detrimental to the Company's interests.

CONFLICTS OF INTEREST



GIFTS, HOSPITALITY AND INVITATIONS

BACKGROUND

Benefits in the form of gifts, hospitality and invitations are prevalent in business relationships. These benefits are not a cause for concern as long as they are within reason and do not contravene any internal or statutory rules.

CORPORATE PRINCIPLE

Our internal guidelines on handling gifts, hospitality and invitations describe what benefits are appropriate and the steps to accept and grant benefits.

MY CONTRIBUTION

I do my best to be familiar with the guidelines on handling gifts, hospitality and invitations. I monitor my conduct in this regard to detect actual or potential conflicts of interest.

EXAMPLE

An employee from our supplier gives you a valuable birthday gift. The value of the gift should not exceed the value set out in the relevant internal guidelines on gifts. When in doubt, do not accept the gift. If you are concerned that rejecting the gift could be misinterpreted, contact your supervisor and agree on a solution with him/her, e.g., that the gift should be handed over to the appropriate department and documented.

PROHIBITION OF CORRUPTION

BACKGROUND

Corruption is a serious problem in commercial trade. It generates decisions based on improper grounds and prevents progress and innovation, and it distorts competition and is damaging to society.

CORPORATE PRINCIPLE

The quality of our Company's products and services is the key to our success. Consequently, we do not tolerate corruption. We grant benefits to business partners, customers or other external third parties only within the permissible legal framework and in line with existing rules.

MY CONTRIBUTION

I never bribe others and I never accept a bribe, either directly or indirectly. I act responsibly and keep myself updated by consulting the internal rules before I give or accept gifts, issue or accept invitations, or offer or receive hospitality. If I receive any corruption-related tip-offs, I immediately inform my supervisor.

EXAMPLE

You are responsible for sales and you would like to outstrip this year's revenue target. You prepare a bid for a major contract where a potential customer has issued a call for tender. The relevant decision-maker on the customer side tells you that if you pay him, he can make sure that your company will get the contract in question. This is corrupt behaviour. It is crucial to report it to your supervisor.



DEALINGS WITH OFFICIALS AND HOLDERS OF POLITICAL OFFICE

BACKGROUND

Dealings with officials or holders of political office, governments, authorities and other public institutions often involve special statutory rules, any individual breach of which may have serious consequences and could permanently bar the Company from public contract awards.

CORPORATE PRINCIPLE

Our contacts with officials and holders of political office are strictly in line with all laws and legislation as well as the relevant internal rules concerning the avoidance of conflicts of interest and corruption.

Even where payments to certain officials could actually accelerate routine administrative matters, for instance at customs, they would be against our policy-in clear, we do not make any "facilitation payments".

MY CONTRIBUTION

I am aware that stringent rules apply when dealing with public contract awards and I do my best to familiarize myself with these rules. I seek assistance from the Company's experts in charge of external relations.

EXAMPLE

You know that an authority is planning a call for tender for a major contract. Because you know the employee in charge of the tender from a previous project, you consider asking him to design the tender in such a way that the Company wins the contract.

Even if you might consider this as a new business opportunity for the Company, exerting this kind of influence is illegal and would make you criminally liable.



PROHIBITION OF MONEY LAUNDERING AND TERRORISM FINANCING

BACKGROUND

Laws against money laundering and terrorism financing are in place in almost all countries worldwide.

Money laundering occurs when funds or other assets originating directly or indirectly from criminal activities are put into circulation in the legal economy, making their source appear legal. Terrorism financing occurs when money or other resources is/are made available to commit criminal acts of terrorism or to support terrorist organizations.

Liability for money laundering does not require the person involved to be aware that money is being laundered through the legal transaction concerned

or the transfer concerned. Inadvertent involvement in money laundering may already be sufficient grounds for high penalties.

CORPORATE PRINCIPLE

We check the identity of customers, business partners and other third parties with whom we wish to do business.

MY CONTRIBUTION

I abide by all applicable provisions for recording and posting transactions and contracts within my area of responsibility in the accounting system.

EXAMPLE

One of our customers in Asia has overpaid and asks for the excess amount to be repaid by transferring it to an account held in Switzerland or by paying it in cash instead of wire transfer to the original business account. Do not accept the suggestion readily. This kind of request requires an explanation. Ask the customer why the amount cannot be repaid in the same way it was originally paid. Seek advice from your supervisor.





ACCOUNTING AND FINANCIAL REPORTING

BACKGROUND

We can build and retain the trust of the general public, its shareholders and contract partners only through proper accounting and correct financial reporting. Any irregularities may have serious consequences for the Company as well as for those responsible.

CORPORATE PRINCIPLE

We strictly comply with the statutory provisions for proper accounting and financial reporting. Transparency and correctness are our top priorities. We publish our annual financial statements punctually in accordance with national and international accounting regulations.

MY CONTRIBUTION

I organize processes so that all business financial data can be entered into the accounting system correctly and promptly. If I have any questions about the correct recording of data, I contact my supervisor or the appropriate finance department.

EXAMPLE

You urgently need new equipment. However, the budget in your department for the current fiscal year has already been used up. You consider acquiring the equipment nevertheless and posting the cost in the next fiscal year when your budget is replenished. Refrain from taking such action. Entries must always be posted accurately. Posting entries inaccurately may have serious consequences for the company or individual employee.

TAXES AND CUSTOMS

BACKGROUND

Our global operations and the development of new markets can only be successful if we comply with a raft of various regulations relating to external trade, tax and customs. Compliance with tax and customs regulations builds trust with customers, financial authorities and the general public.

CORPORATE PRINCIPLE

We are fully aware that compliance with domestic and international tax and customs laws and regulations is part of our social responsibility.

EXAMPLE

You are responsible for entering certain business transactions, such as general overheads (maintenance expenses) and production costs, in the statutory financial statements. As one project exceeds certain controlling parameters early in the financial year, you are told to make an entry under maintenance expenses even though the transaction unquestionably relates to an investment and should therefore be treated as capitalized production costs. Discuss the irregular instruction with your supervisor.

MY CONTRIBUTION

I design internal structures and processes so as to ensure that the taxes and customs to be paid by the Company are calculated correctly, disclosed appropriately in reporting, and paid to the relevant tax authorities. If I have information about the potential violation of tax and customs regulations in my area of responsibility, I undertake every action I can to prevent or stop such situation. If this is not possible, I get in touch with the appropriate contact person in the Finance department.



BACKGROUND

Fair and free competition is protected by antitrust legislation. Complying with this legislation ensures that market competition is not distorted - this benefits consumers by keeping prices low and the quality of goods and services high. Specifically, agreements between companies intended to prevent free competition are prohibited. Abusing a dominant market position as a single company is also illegal. Such abuse may result from a difference in the treatment of customers - refusal to supply, imposing unreasonable purchase/selling prices and conditions, unjustified tie-in arrangements for additional services can all be illegal.

EXAMPLE

You talk to a competitor's employee at a trade fair. After a while, you notice you are being sounded out for information about the Company's future business planning. In return, the employee offers to divulge the same information about his company. Immediately inform the competitor's employee that you will not discuss such issues. This type of conversation—apart from the unauthorized disclosure of business secrets—is in itself a breach of competition and antitrust legislation and could have drastic consequences for you personally, the Company and both the competitor's employee and his company. Document the conversation and discuss the matter with your supervisor.

CORPORATE PRINCIPLE

We conduct business solely on the basis of merit and market economy principles. We like to measure ourselves against our competitors, because we know that our customers will eventually benefit from such unhindered competition. We do not enter into any anti-competitive agreements with competitors, suppliers or customers. If our Company holds a dominant market position, we do not abuse this position. We comply with the specific antitrust provisions for distribution systems in our dealings with our authorized distribution partners.

MY CONTRIBUTION

Whenever I come into contact with competitors, I make sure that no information about our current or future business conduct is provided to them or received from them. I avoid conversations or any other contact with competitors involving sensitive information such as prices, pricing, business planning, development statuses and delivery times.

FAIR AND FREE COMPETITION





PROCUREMENT

BACKGROUND

We are contractually bound to a large number of suppliers and service providers in its business operations.

CORPORATE PRINCIPLE

We carefully select suppliers and service providers based on objective criteria.

When purchasing products and services, we involve the Purchasing departments as laid down in the applicable procurement guidelines.

MY CONTRIBUTION

I show no preference in favour of a supplier or service provider without an objective reason, and I avoid any conflict of interest. I do not purchase any products or services without first having looked at the market and alternative suppliers. I follow the relevant procurement principles and involve the Purchasing department at an early stage in the purchasing process.

EXAMPLE

It comes to your attention that a Company employee would like to commission a supplier without involving purchasing department. Notify Purchasing department to ensure that the bid that is most cost-effective for the Company has a chance.

EXPORT CONTROL

BACKGROUND

Export control can impose prohibitions, restrictions, approvals from authorities or other monitoring measures on the cross-border exchange of goods. These provisions under export control legislation apply to technologies and software as well as goods. Apart from exports per se, export controls may also apply to the temporary cross-border transfer of, for instance, objects and technical drawings taken on a business trip, or technical transmissions by e-mail or cloud. Furthermore, any business with individuals or companies named in sanctions lists is strictly prohibited, regardless of the delivery process.

EXAMPLE

You receive an inquiry from a potential customer wishing to place an order with the Company to supply products in a country that is listed as an embargoed country. Clarify the matter by asking the relevant department about export restrictions that apply to the country to be supplied (e.g., a UN embargo) and do not conclude any contracts that bind the Company to export to this country until the issue has been fully clarified.

CORPORATE PRINCIPLE

We strive to comply with all provisions for importing and exporting goods, services and information.

MY CONTRIBUTION

When making a decision concerning the import or export of products and services, I examine whether the decision may fall under export control. When in doubt, I seek advice from the relevant department.



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OUR RESPONSIBILITY

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It is in the fundamental interest of the Company to protect the health and safety of every employee, as well as personal data, know-how, company assets and IP rights.

WORKPLACE



OCCUPATIONAL SAFETY AND HEALTHCARE

BACKGROUND

We are committed to our responsibility in relation to the safety and health of our employees. We provide occupational safety and healthcare in line with the provisions of national regulations and with the occupational health and safety policy of the Company.

CORPORATE PRINCIPLE

We preserve and promote the health, performance and job satisfaction of our employees through continuous improvements in the working environment and a raft of preventive healthcare and health promotion measures.

EXAMPLE

You notice that a machine in your department has an electronic defect. Take the machine out of operation and make sure the "out of order" sign is clearly displayed. Inform your superior and inform appropriate department on the need for repairing the machine, because repairing electrical equipment on your own is not permitted as it could be hazardous.

MY CONTRIBUTION

I comply with the occupational health and safety rules and Company guidelines. I never put the health and safety of my colleagues or business partners at risk. I take all appropriate and statutory precautions to ensure that my workplace always enables safe working. I make an active contribution to maintaining and promoting my health by voluntarily participating in preventive healthcare and health promotion measures.

BACKGROUND

The right to protection of personal data is a fundamental human right protected by the GDPR and other laws. Personal data is any information about an individual based on which it is possible to directly or indirectly identify an individual (not company; e.g. name, VIN). As a general rule, collecting, storing, using, accessing and other processing of personal data is allowed for lawful purposes only and subject to consent or some other legal basis.

CORPORATE PRINCIPLE

We protect personal data of employees, former employees, customers, end users, suppliers and other individuals with whom we interact or who entrusted their personal data to us. We strive to collect and otherwise process these data in accordance with the law and internal rules on personal data processing.

MY CONTRIBUTION

I collect and process personal data only when necessary and allowed. Before such processing I make sure that all measures for lawful processing of personal data are in place, including e.g. consent, processing agreement and different security measures protecting from unauthorized internal and external access, loss, alteration, etc. When in doubt, I contact data protection officer (DPO).

DATA PROTECTION

EXAMPLE

You have organized a seminar for the Company with external participants and receive personal data from the participants. A colleague asks you to pass the addresses on.

Do not pass this data on without consulting the DPO. As a general rule, data may be used only for the purpose for which it was initially communicated.



SECURITY AND PROTECTION OF INFORMATION, KNOW-HOW AND INTELLECTUAL PROPERTY



BACKGROUND _____

We hold internationally protected patents and also have extensive trade and business secrets in addition to technical know-how. This knowledge is one of the fundamentals of our business success.

CORPORATE PRINCIPLE _____

We are aware of the value of the Company's know-how and take great care to protect it. We do not infringe on the intellectual property rights of competitors, business partners and other third parties.

MY CONTRIBUTION _____

I handle all Company information carefully and do not disclose it to unauthorized persons. I take particular care with regard to information relating to technical know-how, patents, and trade and business secrets.

EXAMPLE _____

You are involved in the development of an innovative technology. You are to present your development at various Company sites and want to take your laptop, on which the relevant documents are saved, with you for presentation purposes. You intend to go over these documents again on the plane or the train on the way to the individual sites.

Make sure that no-one obtains knowledge of sensitive information belonging to the Company, as this could lead to serious competitive disadvantages. Do not retrieve this type of information in places where third parties can access it or take note of it.

IT SECURITY

BACKGROUND

Information technology (IT) and electronic data processing (EDP) have become an integral part of everyday life at the Company. At the same time, they involve numerous risks, foremost of which are impairment of data processing as a result of malware (viruses), loss of data due to program errors, and data misuse (e.g. due to hackers).

CORPORATE PRINCIPLE

We strive to respect IT and EDP security and abide by the applicable regulations.

MY CONTRIBUTION

I familiarize myself with the applicable IT security regulations and abide by the rules contained therein. I am aware that unencrypted data exchange (e.g. by e-mail or USB stick) is not a secure means of communication.

EXAMPLE

You are out of the office and are given a USB stick in order to exchange a document at a meeting. Use only Company data carriers or data exchange systems and proceed according to the guidelines for information classification. Arrange for the document to be emailed to you, for example. Never open emails or attachments that appear to be suspicious or that come from unknown e-mail addresses. That is how you prevent malware from entering the Company network.

HANDLING COMPANY ASSETS

BACKGROUND

The Company's tangible and intangible assets serve to help our employees achieve the Company's business objectives and may be used only for business purposes.

CORPORATE PRINCIPLE

We respect the Company's tangible and intangible assets and do not use them for non-business purposes.

MY CONTRIBUTION

I adhere to the Company's rules and exercise care when handling Company assets.

EXAMPLE

Your soccer club is planning a weekend trip. The trainer asks whether you, as a Company employee, can "organize" a vehicle from the Company fleet.

Company vehicles can generally be rented by employees at market conditions. You cannot be given a vehicle free of charge for private use, nor can such a vehicle be made available to third parties.



EMPLOYEE REPRESENTATION

We recognize the basic right of all employees to a freedom of association and collective bargaining. We are committed to working with employee representatives in candour and trust, to conducting a constructive and cooperative dialogue, and to striving for a fair balance of interests.

Professional dealings with employee representatives that do not allow for either privilege or discrimination are part of our corporate culture. Safeguarding the future of the Company and the employees of the Company is achieved in a spirit of cooperative conflict management and social commitment, on the basis and with the goal of ensuring economic and technological competitiveness. Economic viability and jobs are equal and shared goals.



HELP / CONTACTS / WHISTLEBLOWER SYSTEM

Our first point of contact for any questions or uncertainties regarding the Code of Conduct is your supervisor or the Legal/ Compliance department. You can also contact the employee representatives. In addition, every employee can get in touch with the HR department.

Please note that serious rule violations significantly harm the reputation or the financial interests of the Company. Managers must act as role models and have an obligation to report any such suspicion immediately. Failure to do so would be deemed a serious rule violation in itself.

If we suspect a violation of the Code of Conduct or a serious rule violation, misconduct or fraud at our workplace, we can use the Company Whistleblower system to report this, at the following link:

Bugatti Rimac d.o.o.:

<https://eu.deloitte-halo.com/whistleblower/website/BugattiRimac?Pg=1&Lang=en-US>



