

## Cureus GmbH Code of Conduct

With this Code of Conduct we commit ourselves to generally applicable standards of behavior, which are obligatory for every employee at his workplace, in contact with business partners, investors and other stakeholders as well as public officials, but also for his personal behavior in the social context.

The basic principles of conduct with integrity are described below. These basic principles are based on applicable law and the recognized values of liberal democracies.

The standards of conduct are supplemented by further internal policies and individual procedural instructions.

The policy applies directly to all Group companies.

### I.

**Every employee must be aware of his or her social responsibility, in particular for the well-being of people and the environment, and ensure that the company also makes a contribution to sustainable development in this sense.**

We derive the following standards from this:

#### **Equal opportunities**

We focus on diversity, reject discrimination and do not think in terms of gender, origin, religion, disability, age or sexual identity.

#### **Respect for human rights and ILO core principles**

We respect, protect and promote the applicable regulations for the protection of human rights. This applies not only to cooperation within the company, but also to conduct by and toward business partners.

We do not ignore indications of human rights violations in our professional environment. If it is not possible to directly influence an event and prevent a violation of rights, the incident must be reported via the whistleblower system.

We are fully committed to the ILO core principles of freedom of association, abolition of forced labor, elimination of child labor and equality of employees and implement these principles.

#### **Environmental protection**

We take into account the concerns of environmental protection within the scope of our professional activities and use resources and energy appropriately and sparingly.

### II.

**Integrity, transparency and fairness are crucial to gaining trust and credibility in business dealings. It is not only what we strive for that counts, but also the way in**

**which we achieve our goals. Compliance with legal and other normative regulations is therefore our top priority.**

From this we derive the following standards:

## **Prohibition of corruption**

The granting of advantages to third parties, in particular public officials, with the intention of obtaining a contract, securing a business deal or obtaining an unjustified advantage for oneself or the company in violation of applicable law is prohibited and may result in criminal penalties for the employee concerned and the company. If there are indications of corruption, the incident must be reported via the whistleblower system.

## **Benefits**

We accept benefits, such as gifts, hospitality or invitations, only to an appropriate extent and only if this does not violate legal regulations or the requirements of the Cureus Group. In cases of doubt, we will not accept the gift and will seek internal legal advice. Donations addressed to private addresses must not be granted or accepted. We do not grant benefits to public officials or elected representatives.

## **Prohibition of money laundering**

Money laundering occurs when funds or other assets originating directly or indirectly from criminal acts are brought into the legal economic cycle and their origin is thus concealed. Even unintentional participation in this process can have serious consequences under criminal law. We therefore always carefully verify the identity of business partners and third parties with whom transactions are to be concluded. Incoming payments are immediately allocated to the corresponding services and booked.

## **Prohibition of insider trading**

We take care to ensure that insider information is only used internally and in compliance with the applicable regulations and is not disclosed to outsiders, including our own family members. The ban applies until the information in question has lost its status as insider information, e.g. because it has been made public.

## **Dealing with public officials or elected representatives**

We are politically neutral. However, we participate in political discussions through activities such as lobbying.

In our dealings with public officials and elected representatives, we strictly comply with the law and our internal standards of conduct to avoid conflicts of interest and prohibit corruption. We provide information to authorities and public officials truthfully and, if there is any doubt about the legitimacy of a request for information, consult internally before providing it.

## **Fair competition**

We compete openly with any competitors and do not enter into any anti-competitive agreements, such as coordination and agreements on prices and conditions, sharing of markets or territories, and capacity or production restrictions.

## **Conflicts of interest**

We seek to avoid conflicts between private and business interests, or even the appearance of such conflicts. Private interests and personal relationships must not determine professional decisions or give rise to such concerns. Employees must therefore withdraw from the decision-making process and disclose the conflict of interest to their supervisor.

## **Procurement of goods and services**

We carefully select suppliers and service providers according to objective criteria. No product or service is purchased without first obtaining careful information about the market and alternative suppliers.

## **Donations and sponsoring**

We make donations and support socially relevant causes through sponsorship in a traceable and transparent manner, i.e. the purpose of the donation, the recipient of the donation and the recipient's confirmation of the appropriate use are documented and can be verified at any time.

## **Communication and social media**

We ensure clear and consistent communication in order to maintain and promote the trust of business partners, investors and other stakeholders in our activities. Statements to the public are therefore made exclusively by the company management or the communications department. Private expressions of opinion in social media are therefore clearly identified as such by the employee concerned.

## **III.**

**The success of the company is crucially based on the skills and commitment of its employees. We therefore want to create a working environment that offers the best conditions for this.**

We derive the following standards from this:

### **Working environment**

Each employee shall do everything in his or her power to ensure that the working environment is characterized by mutual respect, support, fairness and consideration.

### **Occupational health and safety**

We ensure that all appropriate or legally required measures are taken to ensure safe working conditions at all times.

### **Handling company assets**

We treat company assets with care and only use them for operational purposes. This applies to the deployment and use of tangible assets, such as buildings, equipment, vehicles, the IT infrastructure, but also intangible assets, in particular property and trademark rights and company-specific know-how.

## **Compliance with internal regulations**

We ensure compliance with internal regulations and procedural instructions, in particular the separately regulated powers of representation and signatory powers.

## **Internal communication**

We report and communicate truthfully, comprehensively and in a timely manner. If confidential information has to be passed on to third parties, we first check whether a separate confidentiality agreement needs to be concluded.

## **Data protection**

We observe that the collection, storage, processing and other use of personal data always requires the consent of the person concerned, a contractual provision or some other legal basis. We secure all components of information processing in such a way that the confidentiality, availability, verifiability and resilience of the information requiring protection are guaranteed and unauthorized internal and/or external use is prevented.

## **Protection of information, knowledge and intellectual property**

We are aware of the importance of company and trade secrets, company-specific know-how including industrial property rights and trademarks for our success. We therefore handle this company information with care at all times and do not pass it on without authorization.

Correspondingly, we respect the intellectual property of business partners or other third parties.

## **Whistleblower system**

We have set up a whistleblower system under the e-mail address <[Cureus.Hinweisgeber@ksb-intax.de](mailto:Cureus.Hinweisgeber@ksb-intax.de)>. A possible infringement of rules that is discovered or suspected in the operational environment can be reported via this – also anonymously. Reports can also be made in English.

Managers have a duty to report serious violations of rules or suspicions of such violations. If a manager violates this duty, this may in turn constitute a serious violation of the rules.

The person affected by a report is presumed innocent as long as a culpable violation has not been proven.

Investigations based on reports via the whistleblower system are only to be initiated if there are concrete indications of a serious breach of the rules.

Hamburg, September 2021

  
Christian Möhrke  
(Managing Director)

  
Gerald Klinck  
(Managing Director)

*Note: It is the person who counts, not the gender. Exclusively for reasons of better readability, we refrain from the simultaneous use of multi-gender forms of language. All references to persons apply to all genders.*