

Code of Conduct



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Preface

Dear Employees,

It is our highest value to protect and uphold PLT networks reputation.

Our behavior in accordance with our principles ensures that PLT networks enjoys an excellent reputation and is economically successful.

The legal regulations surrounding PLT networks as an internationally operating enterprise differ from country to country. Furthermore, it is our duty to adhere to international treaties such as those for the protection of human rights, sustainability, and the fight against corruption. Our rules of conduct derive from these provisions and have been summarized clearly in the **PLT networks Code of Conduct**.

Each one of us, management and employees, is responsible to act in accordance with the principles set forth in the Code of Conduct. It is a guideline and standard providing us with the information on how to act in our business life.

The essential principle is: No business transaction justifies compromising the confidence in PLT networks and endangering our excellent reputation. We presume that our employees will continue to observe the law, follow rules, and act in accordance with our principles. We cannot and will not tolerate violations of our Code of Conduct.

CEO

A handwritten signature in blue ink, appearing to read 'Andreas Schmitt', is written over the printed name.

Andreas Schmitt



Principles

Business ethics and integrity ensure our credibility. It goes without saying that all employees follow the laws and regulations of the respective country in which they are doing business and fulfill their duties in a reliable manner. They have to show honesty and fairness in all aspects of their business activities. We expect the same of our partners. Should any practices, laws or other regulations in a country where PLT networks is doing business differ from the provisions in the Code of Conduct the stricter regulation shall apply.

We are convinced that ethical and economical values depend on each other and that the business world has to strive for fair interactions amongst its members and has to act within the framework of the set standards.

Our Principles:

- Local and international laws are strictly followed.
- We always treat business partners, suppliers, clients, employees and colleagues fairly.
- The management supports the employees with preventive consulting.
- Employees are expected to report violations against these ethical guidelines or principles. The supervisor/management is generally the first point of contact for such matters (see p. 12).
- Insofar as employees have to assume that a crime has been committed in a particular case the respective employee is obligated to inform his supervisor/management immediately (see p. 12).
- No employee shall have to face adverse consequences from the compliance with the law and the provisions of this Code of Conduct.

The management collects hints and follows up diligently. All tips are treated strictly confidential unless the law demands another course of action.

PLT networks promotes and supports the distribution of the principles for prevention of corruption published by the International Chamber of Commerce (ICC), Transparency International, and the „Partnering Against Corruption Initiative“ (PACI) of the World Economic Forum.



Conflicts of Interest and Corruptibility

PLT networks expects 100% loyalty and honesty from its employees towards the company.

All employees have to avoid situations where their personal or financial interests come into conflict with those of PLT networks. It is specifically prohibited to participate in the enterprises of competitors, suppliers or clients or to enter into business relationships with them in a private setting if this can lead to a conflict of interest. Such a conflict always exists when the nature and extent of a participation are suitable to influence the actions arising from conducting business at PLT networks in any kind of way.¹

No employee may accept benefits – in whatever shape or form, especially personal gifts² or advantages that result from PLT networks business relationships³ that when looked at in a reasonable manner have to be presumed to be able to influence the business decisions or transactions. Invitations have to remain within the boundaries of the business practices of hospitality.

¹A participation primarily means any economical engagement at competitors, suppliers or clients. It furthermore includes any non-insignificant work such as the acquisition of mandates, consulting contracts or similar assignments.

² Small presents up to a value of 50 Euro are disregarded: nevertheless, local tax regulations may need to be considered. The acceptance of money is generally prohibited!

³ For example, one should refrain from the private commissioning of persons or enterprises that at the same time entertain business relations with PLT networks insofar as this can lead to an illegal advantage for the employee and/or damage to PLT networks. In any case, such a commissioning has to be discussed with management beforehand.



Bribery and Corruption

In connection with business operations of all kinds no employee may provide business partners, their employees or other third parties with benefits or make an attempt to do so. This is especially assumed when nature and extent of the benefit are suitable to influence actions and decisions of the recipient in an unlawful manner.

Extreme caution is advisable when dealing with officials and public employees. If in any doubt, the advice of the Board of Directors or of the law office of TRADEO, Dr. Fabian Breckheimer, Düsseldorf, has to be sought.

Third parties (for example consultants, brokers, sponsors, representatives or other agents) may not be used to circumvent this regulation.

Infringements are regularly punished by termination of employment or the immediate termination of the cooperation.

Donations and Sponsoring

PLT networks does not make direct or indirect donations to political organizations, parties or single politicians. Any exception to this rule has to be cleared with the management or the law office of TRADEO, Dr. Fabian Breckheimer beforehand.

Sponsoring and donations in favor of other, non-political recipients may not be used to circumvent this regulation of the Code of Conduct.



Insider Rules

All employees are obligated to abide by e.g. the prohibition of insider trading or respectively the insider rules of other applicable national law, specifically the use or unauthorized disclosure of nonpublic information is prohibited.

It is furthermore prohibited to disclose non-public information about other enterprises and persons. This applies specifically when the information in question may lead to substantial influencing of the investment decisions of third parties.

Dealing with Internal Knowledge

All employees are required to ensure a fast and smooth exchange of information within the company. Knowledge relevant for operations may not be wrongfully withheld, distorted or passed on selectively. Information shall be provided correctly and completely to other departments unless in exceptional cases overriding interests (e.g. confidentiality) are at stake.

Confidentiality

Trade secrets and business secrets are to be treated with strict confidentiality. This also applies to other information where confidentiality is in the interest of PLT networks, its contractual partners and clients. Such information may not be disclosed to unauthorized persons without prior permission. This obligation continues to exist after termination of the employment or cooperation.



Data Protection

Each employee has to observe the valid principles of PLT networks for the protection of employee, customer, and investor data. The due diligence has to be applied within the framework of an assigned task to protect personal data. Shortcomings that are discovered need to be reported immediately to a superior or the appropriate data protection supervisor.

Documentation of Business Transactions

All business transactions have to be documented completely and impeccably in accordance with legal regulations and furthermore the regulations set forth by PLT networks.

Dealing with Company Property and Assets

All employees are required to handle company property and assets appropriately, economically, and in all aspects responsibly. No employee is authorized to inappropriately use company assets or services privately.



Respect for Human Dignity

PLT networks respects the dignity of humans and advocates for the observance and protection of human rights. Each employee is required to ensure that these universal basic rights are respected.

Rejection of Child Labor

Child labor as well as any exploitation of children and youth is not tolerated by PLT networks. The minimum age for admission to employment may not be lower than the ending age of compulsory school attendance and may never be lower than 15.

Rejection of Forced Labor

All forms of forced labor are rejected by PLT networks. No employee may be forced to enter employment by direct or indirect violence and/or intimidation. Employees may only be hired if they offer their capacity for work at their free will.

Equal Opportunity and Prohibition of Discrimination

The diversity of employees heightens our company potential. Therefore, PLT networks by conviction employs people of different origins and experience. All employees are called upon to create an atmosphere based on respect of others and to vehemently stand against discrimination due to race or ethnic origin, sex, religion or world view, disability, age or sexual orientation.



Safety and Health

All employees need to ensure a safe and healthy work environment. The strict adherence to our safety regulations and practices is an indispensable precondition. Employees are required to immediately report any violations of these principles to the competent authorities within the company. Defects which will negatively impact safety and health will be abolished immediately.

Environmental Protection

PLT networks is aware of the ecological impact of its business operations and is committed to protect the ground, water, air, and biological diversity as well as cultural possessions. All employees have to prevent the development of harmful effects on the environment when fulfilling their duties through avoiding and reducing measures in the sense of sustainable economics and to responsibly handle natural resources. All laws and regulatory requirements hereto have to be strictly followed. If any environmental damage is caused it has to be reported to the proper authorities within the company immediately.



Responsibilities

The ethical principles and rules of conduct of this Code of Conduct are a core component of our corporate culture.

The keeping with these principles is indispensable – each employee, has this responsibility. The management bears a special responsibility. Management is required to convey the meaning and contents of this Code of Conduct, to live by it and support employees with its implementation. This shall not restrict the employees, scope of independent action within the allowable frame.

During the implementation of the Code of Conduct employees are furthermore supported by the PLT networks compliance organization which organizes training of various kinds to convey the contents of this rule of conduct and to assist with questions in a preventive-consulting manner.

Management is responsible for the compliance of their employees with this Code of Conduct. It shall therefore also oversee and verify its observance.

Management also conducts process-unrelated audits.

Implementation of Rules

The employee is required to always report a suspected crime or a violation of this Code of Conduct/ PLT networks regulations internally first, generally to his supervisor first and in justified cases directly to management.

An external report is only to be made with sufficiently justified suspicion and only to the competent prosecuting authority (not to anyone else, especially not to the media or the public). An external report is only authorized after prior consultation with management – they decide the course of action – and on one's own initiative only if a consultation with management is not possible (in good time). In this case management has to be informed simultaneously.



Guidelines and other Internal Regulations

The Code of Conduct forms the basis for all guidelines and other internal regulations of PLT networks that concretize it and are therefore abided by in addition. Supervisors are required to educate themselves and their employees about all relevant guidelines and other internal regulations.

For the consideration of special circumstances regional guidelines may provide additional regulations which however may not contradict this Code of Conduct.



Imprint

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PLT networks has mandated the law office of TRADEO, Dr. Fabian Breckheimer to consult PLT networks in any compliance matters. The law office of TRADEO, Dr. Fabian Breckheimer shall also be available to answer such questions for executives and employees.



Code of Conduct

August 2022

Written Consent of the Business Partner/Employee

This written consent form has to be signed by the business partner/employee and subsequently sent to PLT networks GmbH, Robert-Schuman-Platz 2, 54634 Bitburg, Germany.

We/I ,

(Company name)

(Address)

(Address)

Herewith confirm that we have received and reviewed the aforementioned Code of Conduct in its entirety. We understand the importance for PLT networks GmbH that this Code of Conduct is followed by us/me.

We agree to follow this Code of Conduct, to inform our own suppliers/partners about this Code of Conduct and to also encourage them to observe it.

We acknowledge that a non-compliance with or a serious violation against this Code of Conduct may lead to loss of contracts and possibly even to the termination of the business relationship respectively to loss of employment for employees.

We agree that employees of PLT networks GmbH and/or a third party assigned by PLT networks have the right to check all production sites relevant for us in an appropriate manner relating to the compliance with the Code of Conduct provided PLT networks has a justified suspicion about a serious violation.

_____, the _____

(Stamp, signature)

Name of the person(s) signing _____

Function of the person(s) signing _____