

ACUATIVE CODE OF ETHICS AND BUSINESS CONDUCT

Message from Acuative Leadership Team



The successful business operation and reputation of Acuative is built upon the principles of fair dealing and ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and regulations as well as an honorable regard for the highest standards of conduct and personal integrity.

The continued success of Acuative is dependent upon our customers' trust and we are dedicated to preserving that trust. Employees owe a duty to Acuative, its customers and shareholders to act in a way that will merit the continued trust and confidence of the public.

In general, the use of good judgment based on high ethical principles will guide you with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with your immediate supervisor, or if your immediate supervisor is unavailable or if you are uncomfortable with that option, your Human Resources representative is the best alternative when seeking advice and consultation.

Compliance with this policy of business ethics and conduct is the responsibility of every Acuative employee. Disregarding or failing to comply with these standards of business ethics and conduct could lead to disciplinary action, up to and including possible termination of employment.

1. Introduction



This CODE OF ETHICS AND BUSINESS CONDUCT of Acuative serves as our ethical commitment and as a guide to proper business conduct for all of our stakeholders. We, at Acuative are committed to doing business legally, ethically and in a transparent manner.

This document applies to all staff who work for the Acuative (including officers, directors, managers, team leaders, employees, temporary, agency, interim, sub-contractor or consultant staff), and also include other organisations who do business with us.

Acuative expects its staff to be impartial and honest in all affairs relating to their job. All staff bear a responsibility in general, to be of good faith and do nothing to destroy the trust necessary for employment.

The success of our business is based on the trust we earn from our employees, customers and shareholders. We gain credibility by adhering to our commitment to fairness and reaching our goals solely through ethical conduct. All staff are expected to adhere to this Code in their professional, as well as personal conduct, treat everyone with respect, honesty and fairness.



Acuative is open to any questions at any time and will not allow punishment or retaliation against anyone for reporting a misconduct in good faith.

Managers and leaders has higher responsibility for demonstrating, also through their actions, the importance of this Code. Managers and leaders are responsible for promptly addressing every raised ethical question or concern. Employees must cooperate in investigations of potential or alleged misconduct.

Non-compliance to this Code considered as a misconduct that could warrant disciplinary action, including termination of employment or other contract in deserving cases.

We are committed to making efforts to apply our values and norms also throughout the entire value chain of our own suppliers, sub-contractors, service providers and business partners.

2. Ethical Principles



Our core values at Acuative are:

Knowledgeable, Positive Energy, Naturally Curious, Fact-Driven, Passion for Business Outcomes, Problem Ownership and Transparent.

3. Ethical Decision-making

Ethical conduct is a value-driven decision-making. Several key questions can help to identify situations that may be unethical, inappropriate or illegal. Ask yourself:



Is what I am doing legal? • Does it reflect our company values and ethics? • Does it comply with the Code and company rules/policies? • Does it respect the rights of others? • How would it look if it made the news headlines? • Am I being loyal to my family, my company and myself? • Is this the right thing to do? • What would I tell my child to do? • Have I been asked to misrepresent information or deviate from normal procedure?

4. Compliance with laws and regulations



Our commitment to integrity begins with complying with laws, rules and regulations. We understand and comply with the legal requirements and commercial practices of lawful business.

We are committed to adhere to every valid and binding contractual agreement that we conclude, and we do not abuse our rights.

Our staff must follow applicable laws and regulations, including the Code at all times and must ensure compliant operation.

5. Sustainability: People + Profit + Planet



We are committed to meet current requirements without compromising the needs of future generations. To this, we combine economic, environmental and social factors in our operation and our business decisions.

6. Human rights



We are committed to respect human dignity and rights of each individual and community whom we interact with during the course of work. We shall not, in any way, cause or contribute to the violation of human rights. Our staff shall treat everybody with dignity, respect and care and uphold human rights.

7. Fair labour practices and working conditions



We are committed to promote equality in our employment practices and to fair employment and remuneration policy in compliance with applicable laws. We are firmly opposed to employ or contract child or slave labour or any form of forced or compulsory or bonded labour. We condemn all forms of illegal, unfair, unethical labour practice that exploits workforce, destroys social security or serves as tax evasion, including but not limited to undeclared and “grey” work or holding back

wages.

Our staff shall act with integrity and treat their colleagues and others through the work with full respect.

8. Discrimination and harassment



We provide equal opportunity in employment and we do not tolerate any discrimination or harassment or any type from abuse. No direct or indirect discrimination shall take place based on any professionally non-relevant trait or circumstance, like gender, marital status, age, national or social or ethnic origin, colour, religion and political opinion, disability, sexual orientation, employee representation, property, birth or other status. Any kind of discriminatory

behaviour, harassment, bullying or victimization is prohibited.

All staff is expected to follow the highest standards of conduct in all verbal and written communication based on mutual respect, and must refrain from any form of harassment, slander or any behaviour that could be taken as offensive, intimidating, humiliating, malicious or insulting.

9. Health, Safety and Environment



We provide clean, safe and healthy work conditions and we are dedicated to maintaining a healthy environment. We are committed to minimise the impact on the natural environment of our operations. We make efforts to reduce the use of finite resources, like energy or water, and the harmful emissions, like waste.

All staff must follow and comply with every relevant health, safety and environmental protection laws, regulations and rules all times.

10. Fair competition and business conduct



Our relationships with business partners are built upon trust and mutual benefits compliant with competition law. We are dedicated to ethical and fair competition, as we sell products and services based on their quality, functionality and competitive pricing. We will make independent pricing and marketing decisions and will not improperly cooperate or coordinate our activities with our competitors. We will not offer or solicit improper payments or gratuities, nor will we engage or assist in unlawful boycotts of particular customers. We commit to comply with all applicable

trade controls, restrictions, sanctions and import-export embargos.

We do not allow any violence of the fairness of any tendering process in any way. We refrain from damaging competition and the reputation of any business partners and any behaviour that harms competitor’s creditability.

We do not hold back maliciously, unlawfully or unduly payments towards our partners, and we do not allow such practices in our supply chain, we fight the unethical practice of “debt chain”.

Our staff is responsible for ensuring fair business during their job and adhere to every competition, consumer protection and fair marketing rule. Customers and business partners shall be treated fairly and equally, products and services shall be displayed in a manner that is fair and accurate (fair marketing and advertising), and that discloses all relevant information.

11. Anti-corruption



We firmly condemn and do not tolerate all forms of corruption. It is prohibited directly or indirectly offering, promising, giving, asking, soliciting or accepting any unfair advantage or benefit, in order to obtain, retain or facilitate in any way the business. An unfair advantage or benefit may include cash, any cash equivalent (e.g. voucher), gift, credit, discount, travel, personal advantage, accommodation or services. We do not permit facilitation (or “grease”) payments to government officials or private business in order to secure or speed up routine actions. Corruption also covers the misuse of function or position as well, when someone makes that false appearance that s/he improperly influences a decision maker.

Corruption for either to obtain or retain business, or to obtain or retain an advantage in the conduct of business is considered gross misconduct. Similarly accepting or allowing another person to accept a bribe is considered gross misconduct. Our staff’s has to account for all benefits received in the course of doing business and must to not give or receive bribes or otherwise act corruptly.

12. Gifts and Hospitality



We shall avoid any actions that create a perception that favourable treatment was sought, received or given in exchange for personal benefits.

Business courtesies or benefits include gifts, gratuities, meals, refreshments, entertainment or other advantage from persons or companies with whom we do or may do business. We will neither give nor accept such benefits that constitute, or could reasonably be perceived as constituting, unfair business inducements that would violate law, regulation or polices, or would cause embarrassment. Our staff may never use personal funds or resources to do something that cannot be done with our resources.

We may accept and offer occasional gifts and hospitality that are customary and conform to reasonable ethical practices of the market, provided that they are not inappropriately excessive, not frequent and do not reflect a pattern of frequent acceptance, does not create the appearance of an attempt to influence business decisions. Only trivial gifts with low value can be accepted. All other gifts must be politely refused or, if received through post, returned to the donor. If return is not possible it shall be offered for charity or community purposes. It is the responsibility of the person offering, providing, receiving or accepting the gift to decide whether the gift is appropriate.

13. Security, protection and proper use of company assets



We are responsible for the security, protection and for the economic use of company resources. Our resources, including time, material, equipment and information are provided for legitimate business use only. Occasional personal use is permissible as long as it is lawful, does not affect job performance or disrupts workplace morale.

All staff is obliged to follow appropriate security measures and they should treat company property, whether material or intangible, with respect and shouldn’t misuse company assets or use it carelessly.

14. Confidentiality, information security, proprietary information and intellectual property



We are committed to business information confidentiality, integrity and accessibility, we implement proper technical security measures this and it is our staff's obligation to uphold this. Proprietary information includes all non-public information that might be harmful to the company or its customers, business partners if disclosed to unauthorised parties. All staff must handle any such information as secret. It also covers that, no one is entitled to trade with securities while in possession of non-public information or deliver non-public information to others that could have impact on the securities. Every rule ensuring information security must be followed all times.

We respect the property rights of others. We will not acquire or seek to acquire trade secrets or other proprietary or confidential information by improper means. We will not engage in unauthorized use, copying, distribution or alteration of software or other protected intellectual property.

15. Bookkeeping, true reporting and financial integrity



Our books, records, accounts and financial statements must be maintained in appropriate detail, must truly and properly reflect our transactions. We condemn all forms of money laundering, so we are committed to do business with partners involved in legitimate business activities with funds derived from legitimate sources.

We commit ourselves to fair taxation and to avoid all tax evasion practices, including such as failing to issue receipt or accounting fake expense invoices.

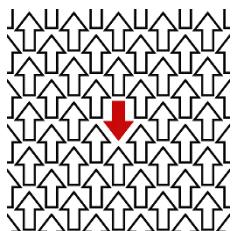
All staff must follow accounting procedures, ensure that business transactions are recorded and documented appropriately and make certain that all disclosures made in financial reports are full, honest, accurate, timely and understandable. All staff must not improperly influence, manipulate or mislead any audit.

16. Anti-Fraud



Fraud – the act or intent to cheat, steal, deceive or lie – is both unethical and, in most cases, criminal. Fraud in every form, (including e.g. submitting false expense reports; forging or altering financial documents or certifications; misappropriating assets or misusing company property; making any untrue financial or non-financial entry on records or statements) is prohibited.

17. Conflict of Interests



Our decisions shall be based on objective and fair assessments avoiding the possibility of any improper influence. A "conflict of interest" exists when an employee's personal interest (that can be linked to e.g. friends, family, or customer, competitor, supplier, contractor entity, as well) interferes or potentially interferes with the best interests of Acuitive. Determining whether a conflict of interest exists is not always easy to do, thus anyone with a conflict of interest question should seek advice from management.

Conflicts of interest could arise:

- Being employed (you or a close family member) by, or being in economic relation with an actual or potential customer, competitor, supplier or contractor.

- Hiring or supervising family members or closely related persons.
- Serving as a board member for an other company or organization.
- Owning or having a substantial interest in a customer, competitor, supplier or contractor.
- Having a personal interest, financial interest or potential personal gain in any company transaction.

If co-workers become involved in personal relations with each other, the onus is on the senior employee concerned to bring this to the attention of his or her manager to confirm that there is no conflict of interest, nor will a conflict of interest arise.

18. Privacy, personal data protection



We respect people's privacy and we acknowledge customers, employees and other natural persons' need to feel confident that their personal data is processed appropriately and for a legitimate business purpose. We are committed to comply with all personal data protection laws. We only acquire and keep personal information that is necessary and we give proper information on these activities to data owners. We implement proper security measures to assure confidentiality, integrity and availability of personal information.

Our staff must observe the legal requirements, apply compliant practices and follow related procedures to ensure legality of personal data handling and processing activities.

To report an issue in confidence, please contact the team through the ethics email: Ethics@acuative.com