

K.I.T. Group Anti-Fraud Guideline

Objective: This Anti-Fraud Guideline (hereinafter referred to as "Guideline") aims to establish the principles and procedures to prevent, detect, and respond to fraud within K.I.T. Group GmbH ("K.I.T. Group") and its subsidiaries. It applies to all employees, contractors, executives, and other individuals acting on behalf of K.I.T. Group.

Definition of Fraud: Fraud is defined as any act intended to deceive or harm K.I.T. Group or other parties through dishonest means, including but not limited to theft, embezzlement, forgery of documents, bribery, corruption, unauthorized manipulation of financial information, and other fraudulent activities.

Code of Conduct: All K.I.T. Group employees are required to adhere to ethical standards and act responsibly. This includes compliance with all applicable laws, regulations, and company policies, as well as the obligation to honesty, integrity, and transparency in all business activities.

Internal Controls: K.I.T. Group will establish appropriate internal controls and procedures to minimize the risk of fraud. This includes, but is not limited to:

- Regular review of financial transactions and accounting records
- Segregation of duties and responsibilities
- Access restrictions to sensitive information and assets
- Monitoring of electronic systems and data access
- Conducting independent audits and reviews

Reporting Mechanisms: A mechanism for reporting suspected cases of fraud will be established, allowing employees to report suspicions anonymously or confidentially. All reports will be taken seriously and handled confidentially, and protection against retaliation will be ensured for employees raising legitimate concerns.

Investigation Procedures: In case of suspected fraud, K.I.T. Group will promptly conduct an internal investigation. External experts may be engaged if necessary to conduct an independent investigation. All investigations will be conducted fairly, thoroughly, and objectively.

Disciplinary Measures: K.I.T. Group employees found to be in violation of this Guideline will be subject to disciplinary measures in accordance with German labour law, ranging from a warning to immediate termination. Additionally, legal action may be pursued if deemed appropriate.



Final Provisions: This Guideline applies to all K.I.T. Group employees and remains in effect until replaced or revoked by an updated version. K.I.T. Group reserves the right to amend or update this Guideline at any time.

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