

Ateme SA

CODE OF BUSINESS CONDUCT
FOR EMPLOYEES

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OBJECTIVES AND SCOPE

The Code of Business Conduct for Employees defines standards for conduct in all business, legal, and ethical matters carried out daily. It is meant as a tool and a guide for communicating with customers, suppliers, and partners; interacting with competitors; and, in finance, trading in Ateme shares. It is part of Ateme's business policy to carry out all Company activities in accordance with the letter and spirit of the law and therefore maintain a high standard of business ethics.

The Code of Business Conduct for Employees goes beyond pure legal requirements. Ateme can only maintain its reputation as a serious and professional long-term business partner by behaving fairly, ethically, and with integrity in all business activities. Therefore, Ateme expects all its employees to comply with this Code of Business Conduct at all times.

A Code of Business Conduct cannot and should not provide detailed procedures for handling all situations. Therefore, the Human Resources manager is available to each employee of Ateme as a point of contact for matters that require clarification regarding the Code, as well as problems or situations of conflict.

1. COMPLIANCE WITH THE LAW

While working at Ateme, employees must strictly obey all applicable provisions of the law and the generally accepted principles of business policy.

2. LOYALTY

2.1. Conflicts of Interest

Ateme employees must remain loyal to Ateme in their personal conduct. Specifically, this means employees:

- a) Must avoid situations in which their personal or financial interests conflict with those of Ateme.
- b) Must not pursue any external work interests that conflict with the interests of Ateme.
- c) Must not directly or indirectly exploit any business opportunity available to Ateme for their own personal benefit, or for the benefit of persons or companies outside Ateme to whom they are connected.

Any possible conflict of interest is to be avoided and upon discovery is subject to review. There is no exhaustive list of situations that could potentially raise a conflict of interest. To provide better understanding, however, typical situations where a conflict of interest is either evident and could have a negative impact on either Ateme or the employee follow.

2.2. Secondary Work

2.2.1. General Guidelines

Employees of AteME must not accept any secondary work that negatively impacts the time required to fulfill their responsibilities to AteME.

Without the agreement of the management of AteME, employees of AteME must not:

- a) Develop or sell their own or third-party products or perform services where AteME offers similar products or services.
- b) Carry out any activity that assists in the marketing or sale of products or services of a competitor of AteME.

2.2.2. Secondary employment for Customers, Suppliers, Competitors, or Partners

Employees of AteME must not accept any secondary employment with AteME customers, suppliers, partners, or competitors if it harms the competitive interests of AteME.

In addition, employees of AteME must not function, either directly or indirectly, as an independent party in a contract, consultant, or in any other capacity, for a competitor.

2.3. Governing Offices with Other Companies

AteME employees must not take a governing office (for example, as a managing director, executive board member, supervisory board member, or advisory council member) with a competitor of AteME, which may directly harm AteME's interests.

AteME employees must obtain prior approval from executive management before accepting a governing office with a customer, supplier, or partner of AteME.

2.4. Financial Interests in Other Companies

Employees of AteME must not have any financial interest in companies that are customers, suppliers, competitors, or partners of AteME, if it could lead to a conflict of loyalty with AteME or create the appearance of such a conflict.

A stake of more than 20% in an AteME customer, supplier, competitor, or partner must be reported to the Human Resources manager.

3. PERSONAL GAIN – BRIBERY – CORRUPTION

3.1. Personal Gain

Ateme has a zero-tolerance policy for all forms of bribery and corruption. This means that nothing of value may be offered, promised, or given to an individual decision maker for the purpose of influencing that individual to make a decision in favor of Ateme. Please note that company-to-company benefits (i.e., approved discounts on our products) are not considered bribes – the conduct that is prohibited is the provision of something of value to an individual for personal gain. “Things of value” include not only money but also entertainment, hospitality, a commission payment, etc.

Facilitation or “grease” payments are also prohibited. This term refers to small payments of a nominal value which are paid to expedite routine transactions. However, payments demanded under circumstances where safety is at risk are to be made and reported as soon as possible to the HR department for follow up. Employee safety is the top priority.

In addition, Ateme employees must not be influenced by bribery or corruption to do or to refrain from doing anything that would affect their work. Employees of Ateme must not draw any personal gain or other benefit (except their salary and any additional compensation approved by executive management) from any business they carry out for Ateme and must not make any offer to any third party with the intention of inappropriately influencing a business decision by that party.

3.2. Gifts from Third Parties

3.2.1. Meals and Other Entertainment

Employees of Ateme are permitted to accept offers of meals and other entertainment from current or prospective customers, suppliers, competitors, and partners only when accepting the meal or entertainment:

- Serves to encourage or improve business relationships and is thus in the interest of Ateme.
- Does not inappropriately influence any Ateme decision.
- Does not create a payback obligation.
- Is not unlawful or contrary to ethical principles.
- Is consistent with business customs in the country concerned.

In principle, Ateme employees must decline any invitation to a meal or entertainment worth more than 60 euros. If an Ateme employee’s relative, life companion, or any other person with whom the employee has a close personal connection, is also invited, the employee must ensure that the relative, life companion, or other person does not attend at the expense of the customer, supplier, competitor, or partner extending the invitation.

In exceptional circumstances an employee may accept an invitation exceeding that limit and the employee’s relative, life companion, or other person with whom he or she has a close personal connection may attend at the expense of the customer, supplier, competitor, or partner extending the invitation, provided the conditions above are met and:

- Material business talks are held during, or immediately before or after, the meal or entertainment.
- A written approval has been obtained in advance from the HR department.

3.2.2. Other Gifts to Third Parties

Ateme employees and their relations, life companions, and other people with whom they have a close personal connection must not accept any gift in kind, payment, loan, vacation, or other privilege from current or prospective customers, suppliers, competitors, or partners, where:

- The gift, etc. is worth more than 20 euros.
- Accepting the gift, etc. would influence Ateme business interests.
- Accepting the gift, etc. would create a payback obligation.
- The gift, etc., is given during negotiation or bidding, directly or indirectly, by a party to that negotiation or bidding.
- Accepting the gift, etc. would allow an impression of unjust advantage to arise.
- The gift, etc. is unlawful or contrary to ethical principles.
- The gift, etc. is associated with previous gifts.

This rule does not apply to promotional gifts of low value of a customary kind or to payments that are not related to working for Ateme and that would not be different were the payer not a customer, supplier, competitor, or partner of Ateme. A payment by a bank relating to a private transaction is one example.

In some contexts, and in some countries, it is customary to exchange gifts of higher value in business relationships. In such cases, Ateme employees may accept these gifts. However, the gift must be handed over to Human Resources without delay, to be used internally, for the general benefit of the Ateme employees, or as a donation to a good cause.

Discounts and other privileges offered to an Ateme employee as part of private transactions with customers, suppliers, competitors, and partners of Ateme may only be accepted if these are granted to all Ateme employees.

3.3. Gifts to Third Parties

3.3.1. Meals and Other Entertainment

Employees of Ateme are permitted to offer meals and other entertainment to current or prospective customers, suppliers, competitors, and partners only where the meal or entertainment:

- Serves to encourage or improve business relationships, and is thus in the interest of Ateme.
- Does not inappropriately influence any decision to be made by the customer, supplier, competitor, or partner.
- Does not create a payback obligation.
- Is not unlawful or contrary to ethical principles.
- Is consistent with business customs in the country concerned.

Employees of Ateme must not:

- Extend any invitation to a meal or entertainment with a value of more than 60 euros per attendee.

- Extend more than one complimentary invitation to a hospitality event in the same quarter to a single individual at a prospective customer company.
- Extend any invitation for a complimentary meal or entertainment to any relative, life companion, or other person with whom the employee of a customer, supplier, competitor, or partner has a close personal connection.

3.3.2. Other Gifts to Third Parties

Gifts and benefits to officials and public sector employees are not permitted.

Ateme employees may only provide promotional material, courtesy gifts, or other privileges or gifts paid for by Ateme, to a customer, supplier, partner, or other outside party with which Ateme is in contact if:

- The gift, etc. is not worth more than 20 euros.
- The gift, etc. would not influence Ateme's business interests.
- The gift, etc. would not create a payback obligation.
- No negotiation or bidding process is currently under way with the current or prospective customer, supplier, competitor, or partner.
- The gift, etc. does not inappropriately influence or appear to influence any decision to be made by the current or prospective customer, supplier, competitor, or partner.
- The gift, etc. is not unlawful or contrary to ethical principles.
- The gift, etc. is not associated with earlier gifts.

3.4. Gifts to Political Parties, Politicians, and Political Organizations

Ateme does not make any gifts of money or in-kind contribution for political purposes. If an Ateme employee makes any such gift in a personal capacity, he or she must not give the impression that the gift has any connection with Ateme. Under no circumstances will Ateme reimburse or provide any benefit in kind to compensate for private gifts or contributions made by employees. Neither will Ateme indirectly make contributions to political parties or institutions.

3.5. Gifts between or among Employees

Gifts between or among employees at any level of the organization are generally not reimbursable. See your "Travel and expense policy" for further details.

4. CONFIDENTIALITY

4.1. General

So far as they are relevant to the business operations of Ateme and are not publicly accessible, all internal operational documents, data, files, records, and reports acquired or

created in the course of employment are the property of Ateame and are to be treated as confidential.

Especially, information relating to pricing, product, and service development as well as trade secrets must be held in strictest confidence. This is because such sensitive information, when being shared in an unauthorized way, could be misused and seriously harm the competitiveness and the market position of the company, violate contractual obligations, or effect the stock market.

Therefore, employees of Ateame should be aware that this information must be safeguarded and that they must not share confidential company documents and information with third parties. Nor in any way should they make them available internally or externally unless the information is shared within the scope of the professional duties and the receiving party is respectively authorized.

4.2. Internal and External Communications

Ateame management will always seek to provide open and frank discussions of its business activities and strategies with Ateame employees.

The dissemination of business-related information, both internally and externally, that concerns Ateame, its business activities, its strategy, or any other Company affairs, is the responsibility of those employees who are explicitly authorized to do so.

This is important not only for Ateame's image, but also because it can have a negative influence on Ateame's reputation and in some cases even impact the share price and overall value of the company. In certain cases, such actions could trigger a requirement for us to report to the stock exchange on which we are listed. For this reason, it is important that the employee representing the company is authorized to do so.

Ateame employees must not contact representatives from the media or the financial community on their own initiative unless explicitly authorized by the CEO.

Ateame employees who are not authorized to disseminate information must:

- Forward queries from representatives of the media to investors@ateame.com, regardless of how the Ateame employee received the request.
- Forward queries from the financial community to the investor relations team, regardless of how the Ateame employee received the request. A list of Ateame's investor relations contacts is available at ateame.com or at investors@ateame.com.
- Not express an opinion in the name of Ateame.
- Refrain from providing information about Ateame without prior written authorization.

If asked to make a company-related statement by any customer, supplier, partner, or job applicant, for example, Ateame employees must generally refer to the published, written information and turn to the CEO for assistance.

In all other respects, unauthorized employees must refrain from comments about official Company information to parties outside Ateame.

To the best of their ability, AteME employees must ensure that when expressing a personal opinion, they do not leave the impression that the opinion in any way reflects that of AteME. For instance, AteME employees must not use their @ateME.com e-mail address for expressing political or religious opinions or to participate in chain mail with political or religious content.

4.3. Exchange of Confidential Information with Customers, Suppliers, and Partners

AteME employees must not pass any identified or identifiable information as confidential to customers, suppliers, or partners, nor, as a rule, should they accept confidential information from customers, suppliers, or partners, unless a written nondisclosure agreement or other agreement with confidentiality provisions has first been entered into. Employees must clear any exceptions to this rule with their manager or the legal department (or both). The legal department must always be consulted before dispensing with the requirement for a nondisclosure agreement.

AteME employees must not pass any customer's, supplier's, or partner's confidential information to another customer, supplier, partner, or other person outside AteME. This applies to current and potential customers, suppliers, or partners.

4.4. Internet Use

It is possible for AteME employees to access portions of the Internet that are external to AteME. Material on non-AteME websites may be governed by legal terms such as click-through agreements or download agreements, subject to AteME corporate agreements with the website owner, or a combination of both. In addition, copyright law may protect the text, diagrams, photos, and music and video content present on the website, and trademark law may protect the sounds, logos, and images that are representative of their owners.

AteME respects the intellectual property rights of others and must avoid the unauthorized use of third-party trademarks or copyrighted materials of others. AteME employees should confer with the CFO if they have any questions regarding the permissibility of photocopying, excerpting, electronically copying, or otherwise using copyrighted materials. In addition, because material is available for copying, such as materials downloaded from the Internet, does not mean it is automatically permissible to copy or recirculate (by, for example, email or posting to an intranet facility).

Legal agreements and copyright/trademark law may impose limitations on what AteME employees are allowed to legally access on such websites and how such materials may be used. Failure to abide by these legal requirements or agreements can place AteME's intellectual property at risk, expose AteME to liability for any misuse of the information, or expose AteME to liability for intellectual property infringement if the use is outside the scope of the applicable agreement or if used without a legal agreement.

AteME employees may browse partner, customer, competitor, and other third-party web sites for business purposes, provided there is no unauthorized use of copyrighted materials or unauthorized access to confidential information, source code, or competitor products.

Specifically, Ateame employees are prohibited from:

- Copying, reproducing, distributing, publicly displaying, creating derivative works from, or downloading copyrighted materials (including product documentation, text, screen shots, software code, diagrams, photographs, music, videos, or other works of authorship) without the permission of the owner.
- Creating Ateame products, tools, or technologies that automate the unauthorized extraction of data from third party websites, or automate the operation of third-party websites, unless otherwise authorized (e.g., through a license agreement).
- Downloading source code unless otherwise authorized (e.g., through a license agreement).
- Downloading competitor products unless otherwise authorized (e.g., through a license agreement).
- Accessing or using confidential information unless otherwise authorized. Confidential information includes, for example, confidential contracts, price lists, and customer lists.
- Accessing or using information that can be found on competitors' websites except in accordance with the rules for the use of competitive information set forth herein.

The use of Ateame email accounts for private purposes is restricted in some countries according to the local code of business conduct.

5. DATA PROTECTION AND PRIVACY RIGHTS

Ateame employees must respect applicable data protection and privacy rights including any safeguards with regards to Personal Data of other employees, applicants, customers, suppliers, partners, and all other individuals whose Personal Data will be collected or processed by Ateame.

Personal Data may only be collected for legitimate purposes, which must be specified before the time of collection. The data may not be further processed in any way incompatible with the original specified purposes unless allowed otherwise, subject to the conditions of applicable law.

All Ateame employees are personally obliged to data secrecy and confidentiality and responsible to maintain confidentiality regarding Personal Data they have access to due to their employment duties at Ateame. Any Ateame employee may collect, process, and/or use or access Personal Data only to the extent necessary to fulfill their duties and according to approved processes.

6. ACCOUNTING

Ateame employees must ensure that Ateame only makes payments (regardless of type) against precise documentation and only for the purposes indicated in the documentation.

When recording and managing payments, Ateame employees must act in accordance with generally accepted accounting principles and observe the applicable guidelines.

7. CUSTOMERS, SUPPLIERS, COMPETITORS, AND PARTNERS

Ateme does not maintain business relationships with organizations that are, or are supporters of, anti-social forces or terrorist or criminal groups.

7.1. Conduct with Customers

7.1.1. Boycotts

An agreement with a customer, supplier, competitor, or partner of Ateme not to conduct business with, or not to deliver goods or provide services to any other customer, supplier, competitor, partner, or service provider is unlawful. Ateme employees must therefore be extremely careful if, for example, they discuss with a supplier of Ateme the competitive terms of another supplier. Discussions of this sort raise suspicions of unlawful activity. A unilateral decision not to sell to a particular customer can become a problem if Ateme has such a strong position in the market concerned that the customer is dependent on its contractual relationship to Ateme.

7.1.2. Exclusive Contracts

Ateme employees must not, for example, ask their customers to buy products and services exclusively from Ateme or to refrain from buying the products of a competitor, if this would impact competition in the market.

7.1.3. Reciprocity Deals

Employees of Ateme must ensure that Ateme does not enter into reciprocity deals in which Ateme only accepts goods and services from another company on condition that the other company obtains Ateme products.

7.1.4. Changes in Contracts

Employees of Ateme must not agree to any changes, qualifications, or amendments to standard Ateme contracts or general terms and conditions, whether by supplementary agreement, side letter, or otherwise, without first obtaining approval from the legal department.

7.2. Conduct with Suppliers

7.2.1. General

The conduct of Ateme employees who deal with suppliers must be governed by sound judgment and absolute integrity. The most important consideration is the upholding of Ateme's interests.

Ateme employees must make sure that Ateme suppliers comply with all the requirements of the law in the country of manufacture and the country of sale. Ateme employees must ensure that, within the requirements set by the responsible purchasing department, each

supplier conducting a substantial volume of business with Ateme is asked to provide written confirmation of such compliance.

Ateme employees must not force any supplier to buy Ateme products in return for Ateme's purchase of the supplier's goods or services.

Naturally, however, Ateme may seek to sell products to its suppliers as it does to any other customer.

Ateme employees must not pass on information concerning a supplier's problems or shortcomings to any other supplier, partner, or other person outside Ateme.

7.2.2. Bids and Estimates

Ateme employees must ensure that all qualified suppliers are fully and equally notified of Ateme's technical and commercial bid requirements. The same applies to subsequently provided details, changes, and additions to these requirements.

If Ateme has set a deadline for submitting bids, employees of Ateme must ensure that bids arriving after this deadline are not considered.

Ateme employees must base the award of any contract on the long-term cost to Ateme, including the costs associated with defective goods and services, as well as the value of the long-term business relationship with Ateme suppliers.

7.2.3. External Consultants

Ateme employees must ensure that:

- Commission and consulting contracts are always concluded in writing.
- Payments are only made for activities that are usually remunerated and are lawful.

7.3. Conduct with Competitors

7.3.1. General

One of the most serious infringements against the provisions of competition law is an agreement among competitors. Agreements and understandings between competitors about pricing, conditions of sale, volume of production, or the sharing of markets, are strictly unlawful. Employees of Ateme must not participate in agreements or understandings of this nature.

7.3.2. Price-fixing among Competitors

All forms of price-fixing among competitors are forbidden. This ban also includes all agreements and understandings that only indirectly affect prices or other conditions of sale (i.e., discounts). Ateme employees must not participate in setting maximum and minimum prices or exchanging information about future pricing models with competitors. In individual cases, it may be necessary – as part of a reseller agreement – to provide information to the resale partner, who may also be a competitor, about the future pricing

model so that internal licensing payments can be adjusted. Employees of Ateame must not convey such information without first checking with the legal department on the implications under competition law.

7.3.3. Competitive Restrictions

Joint ventures, collaboration agreements, and mergers among competitors can affect free competition. In many cases, they require official approval. Often their legality must also be checked in multiple systems of law because they can have consequences in other countries. Therefore, employees of Ateame must ensure that the legal department checks the legality of such plans as early as possible and, in any case, before they are affected.

7.3.4. Contact with Competitors

Ateame employees must not talk with competitors about internal matters, such as pricing and conditions of sale, costs, overviews of the market, organizational processes, or other confidential information, from which competitors could draw competitive advantage over Ateame.

7.3.5. Obtaining Competitor Information

Ateame has a legitimate interest in obtaining information about competitors and evaluating all published information about its competing companies (for example, publications about products and pricing). Under no circumstance should employees of Ateame seek to obtain trade secrets or other confidential or secret information about a competitor using dishonest means.

Ateame employees must not accept, read, or use information about products and plans of competitors which is identified or identifiable as confidential unless that employee of Ateame is authorized by the competitor to do so.

Ateame receives a net benefit from competitive information only when it is obtained lawfully and ethically. Ateame seeks to avoid exposure to competitive information that is confidential, is otherwise restricted, or has no legitimate source. Actual or alleged infringement or misappropriation of competitors' confidential information or intellectual property rights may lead to litigation which, in turn, can result in monetary loss and the inability to provide certain products or services to our customers. In addition, actual or alleged infringement or misappropriation may also damage Ateame's reputation as a trustworthy business partner.

Accordingly, Ateame employees may gather and use non-confidential information about competitors (including information that can be found on competitors' websites), but only subject to the following limitations:

- Ateame employees are legally prohibited from collecting confidential competitor information.
- Ateame employees are legally prohibited from making untrue statements about competitors.
- Ateame employees are legally prohibited from gathering competitor information in breach of a contract.
- Ateame employees are legally prohibited from misrepresenting their relationship to Ateame in order to obtain competitor information.

- Ateame employees are legally prohibited from violating the copyrights of a competitor.
- Ateame employees are legally prohibited from hiring third parties to engage in these practices.

7.4. Conduct with Partners

Partners support Ateame in many of the company's numerous and varied business interests. That is why Ateame employees must conduct themselves with absolute loyalty towards Ateame and neutrality towards every partner. In particular, presenting a consistent and coordinated message is in the best business interests of Ateame and the partner concerned.

Employees of Ateame must avoid all forms of one-sided preferential treatment of one partner. This particularly applies to competing bids from several partners for the same customer.

If a partner is also a customer, supplier, or competitor of Ateame, Ateame employees must observe this Code of Business Conduct with respect to customers, suppliers, and competitors.

8. PREVENTION OF INSIDER TRADING AND UNLAWFUL DISCLOSURE OF INSIDE INFORMATION

8.1. General

Ateame's shares are admitted to trading on the Euronext Stock Exchange in Paris. Therefore, its shares are subject to strict statutory rules under French law that forbid the unlawful disclosure of inside information or its use in trading. This is the case whether or not an employee has signed a specific confidentiality agreement or an insider declaration. Employees of Ateame must therefore ensure that when trading in Ateame shares they do not do so on the basis of inside information and do not unlawfully disclose inside information.

8.2. Blackout Periods

Except in circumstances where the prohibition of insider dealing applies, you may decide at your personal discretion whether to dispose of or acquire Ateame shares.

However, to avoid any implication that employees of Ateame are involved in insider trading, the Ateame Executive Board makes an urgent appeal to all employees not to trade in Ateame shares during a period of 30 days prior to the date when the figures for that semester are published by Ateame ("Blackout Period"). You are asked to comply with this (legally non-binding) appeal. Deviations from this guideline should only be made in emergencies i.e., where an employee has a sudden unexpected cash requirement). Cases of doubt should be discussed with the Ateame CFO beforehand.

8.3. Trading in Financial Instruments of Listed Customer, Supplier, Competitor or Partner Companies, or Listed AteME Subsidiaries

At times, AteME employees may obtain inside information about customers, suppliers, competitors, and partners. For instance, a customer might ask whether the AteME software it uses can handle a substantially increased volume of transactions resulting from a planned (but not yet publicly disclosed) acquisition of another company. In addition, AteME may often carry out collaborative preparatory work on major projects, in the course of which inside information may be acquired. Employees of AteME must be very careful when trading in shares or bonds or related derivatives of listed customers, suppliers, competitors, or partners (or derivatives of any such shares), and that they do not do so on the basis of inside information or pass on inside information to others.

9. SANCTIONS

Any infringement of this Code will be internally investigated. In applicable cases it will also have consequences in employment law and may lead to external investigations, action in the civil courts, or prosecution.