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Heliox Compliance Policy

2022

We believe that taking care of people and the environment is fundamental to the success of our business.

MICHAEL COLIJN, CEO

Dears,

Heliox (or "we") have a strong focus on Compliance and Corporate Social Responsibility. We care about the impact we have on our customers, suppliers, our people, our environment and future generations to come. Part of it is taking good care of our employees and other persons we do our business with.

Heliox Core Values are:

- Strive for excellence
- Work as a team
- Contribute to a more sustainable world
- Driven to innovate

How do we achieve it? With:

- Transparency
- Integrity
- Communication
- Precision

Heliox is committed to respect individual human rights and compliance rules as well as to comply with the applicable laws and regulations as the legal basis of our business activity.

This Compliance Policy clearly states the expectations for how Heliox operates and applies to all Heliox Affiliates in each country we do business. Besides, this Policy applies to all Heliox-employees, consultants, (sub)contractors and business partners, temporary staff, (higher) management and the board of directors.

Heliox's other Policies can be found on our Website.

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"Heliox" means Chargeco Holding B.V. and its Affiliates, being entities that are directly or indirectly controlled by Chargeco Holding B.V.

Table of contents

1. Compliance rules and employees' rights

- Human rights 5
- Non-discrimination and Mutual Respect 5
- Health and Safety Workplace 6
- Freedom of Association 6
- Data Privacy and personal data 6
- Modern Slavery Statement 7
- Child Labour 7

2. Fair and Lawful Business

- Our Business Partners 9
- Sustainability and Environment 9
- Quality Policy & Product Compliance 9
- Intellectual Property 10
- Fair Competition 10
- Anti-corruption and anti-Bribery 10
- Anti-Money Laundering 11
- Confidential Information 11
- Physical and Financial Assets 11
- Trade Compliance 12
- Conflict of interest 12
- Accounting and Reporting 12

3. Whistleblowing & Speak Up 14

4. Documentation and monitoring 16

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1.
Compliance rules and employees' rights

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Heliox's aspiration towards excellent business performance requires the embedding of conduct that is legally and ethically correct. For this reason, Heliox introduced a Code of Conduct and this Compliance Policy which are binding for all employees in the respective version. These documents specify our values which represent high ethical and legal standards and apply to all business activities, from strategic planning to everyday business.

An important prerequisite for the successful implementation of the Code of Conduct and this Compliance Policy are compliance trainings for employees which are provided to the them on a regular basis. Moreover, we offer our employees points of contact where they can ask questions and seek advice and help.

Human Rights

Heliox commits to its responsibility to respect human rights. In all countries in which we are present, we comply with the applicable laws and regulations as the legal basis of our business activity. The human rights issues are embedded in our internal processes and guidelines, as well as being addressed explicitly in documents such as the Supplier / Customer / Employees Code of Conduct.

As a globally active company, we are committed to the principles of the following internationally recognized standards:

- The Universal Declaration of Human Rights and its core treaties;
- The eight core labour standards of the International Labour Organization (ILO);
- The OECD Guidelines for Multinational Enterprises;

Heliox rules:

- We expect our employees and business partners to comply and respect key guidelines and recommendations on human rights and asses our business partners on it;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Non-Discrimination and Mutual Respect

Open and respectful behaviour towards each other is embedded in our Heliox fundamental values. Heliox is against any form of discrimination based (among others) on gender, nationality, race or colour, age, sexual orientation, marriage & civil partnership, pregnancy & maternity, disability or belief and does not tolerate discrimination of and by its employees.

Heliox is committed to have a work environment based on dignity and mutual respect and operates a zero tolerance policy in that regard toward those who seek to undermine another's self-esteem or dignity, or those who threaten to create/condone a hostile, offensive or abusive work environment.

Heliox rules: Non-Discrimination

- We expect our employees and business partners to not discriminate colleagues and candidates based on age, race, nationality, social or ethnic descent, gender, physical disability, sexual preference, religion, political reference, or union membership;
- Only professional qualifications should matter;
- Choose business partners that comply with these rules;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Heliox rules: Mutual Respect

- We expect our employees to treat colleagues with respect.
- Bullying, intimidating, threatening, harassment is not tolerated;
- Think about personal remarks made by you towards colleagues and ensure your behaviour is not offensive;
- Choose business partners that comply with these rules;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Health and Safety Workplace

The safety and good health of our employees are Heliox's highest priority. Our ultimate goal is to have and keep zero incidents. Therefore, our Health and Safety Policy aims for Heliox's commitment to provide a safe and healthy workplace. Heliox Health and Safety Policy can be found on SH&E Sharepoint and Heliox Website.

Heliox rules:

- We expect our employees and business partners to take care of their safety and safety of their colleagues;
- Minimize health and safety risks;
- Follow instructions for a safe and ergonomic workplace in the office
- Prevent accidents/incidents and never sacrifice safety for expedience
- Refuse to stay in an unsafe situations;
- Choose business partners that comply with health and safety requirements;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Freedom of Association

Heliox respects the basic right of employees to freely, voluntarily and without interference establish and join, or not join, unions and employee representation of their own choice and to bargain collectively. In countries where this right is restricted by local laws, alternative legitimate options for employee participation and association are to be supported. Heliox ensures that employees are given the opportunity to discuss their working conditions with management without fear of retaliation.

Heliox rules:

- We expect our employees to not interfere with colleagues' decision of union representation;
- Do not actively ask employees on their participation in associations;
- Choose business partners that declare to comply with these rules;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Data Privacy and Personal Data

Heliox handles personal data confidentially and with particular care in accordance with the applicable data privacy legislation. We collect, handle, use, transfer, disclose and store personal data in accordance with applicable laws and expect our employees, suppliers and business partners to do the same. We have a great interest in protecting personal data against unauthorized use, unauthorized modification, distribution or deletion.

Further information is handle in Heliox Privacy Notices. Any question in that regard can be addressed to Legal Department legal@heliox-energy.com.

Heliox rules:

- We expect our employees and business partners to process personal data in accordance with the privacy rules and Heliox Privacy Notices;
- Protect your laptop and mobile device from unauthorized use;
- Make the best effort to prevent data breach;
- Notify data breach as soon as possible to Heliox Legal;
- Choose business partners that declare to comply with the privacy rules;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Modern Slavery Statement

Our employees' working conditions are in compliance with the internationally recognized basic labour standards and applicable laws of the countries where we are present. Heliox rejects any use of forced or compulsory labour as well as any form of modern slavery including taking away another person's freedom by threats, coercion, abuse of power and severe exploitation for personal or commercial gain.

Heliox shall never engage in any form of compulsory, forced, bonded, trafficked, modern slavery or non-voluntary labour. We work proactively against forced labour and any suspect of modern slavery. For this reason, we act with special care when recruiting migrant/foreign workers or when engaging with foreign business partners.

Heliox rules:

- We expect our employees and business partners to ensure we comply with modern slavery rules including our business partners;
- Ensure that employees have freedom to choose and refuse their employment;
- Asses business partners on employment conditions and employees' rights;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Child Labour

Heliox does not accept or tolerate child labour and all those works that deprive children of their childhood, their potential and their dignity, and that is harmful to their physical and mental health. Heliox shall take all reasonable measures to prevent and ensure that child labour does not take place in any part of its supply chain worldwide.

Heliox rules:

- Do not employ underaged persons. Any exception to this rule should be assessed case-by-case based on the national rule in that specific situation and when needed, with approval of their parents;
- Asses business partners on these rules;
- Speak up in case of any (suspicion of) non-compliance with these rules.

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Fair and Lawful Business

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Our Business Partners

We do not only select our partners according to business and commercial criteria. Environmental protection, occupational health and safety and social standards as well as compliance are also part of the evaluation of new and existing relationships and are embedded in the Heliox Codes of Conduct and this Compliance Policy. These rules are the basis of our contractual relations worldwide.

Heliox rules:

- We except our employees and business partners to asses business partners in accordance with Heliox Codes of Conduct and this Compliance policy;
- End directly business relationship with the business partner non-compliant with these core rules;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Sustainability and Environment

Our Sustainability agenda is our core value which drives us towards a culture of protection for the environment, promoting the rational use of energy and natural resources, and to minimize emissions whilst preventing pollution. Further information is handled in the Heliox Social Responsibility Policy.

Heliox supports a precautionary approach to environmental challenges, undertakes initiatives to promote greater environmental responsibility, encourages the development and diffusion of environmentally friendly technologies and expects its business partners to do the same.

Heliox rules:

- We expect our employees to act in accordance with our Social Responsibility Policy;
- Protect environment, minimize emission and think about sustainability in your daily actions;
- Asses our business partners on these rules;
- Speak up in case of any (suspicion of) non- compliance with this rule.

Product Quality Policy and Product Compliance

Our products are designed, manufactured, marketed, and sold complying with applicable legal requirements and our internal quality and safety standards. In that regard, Heliox focuses on product development, product testing, product documentation including labels, manuals, instructions and marketing materials and customer documentation, product packaging, sale and distribution, product service and product disposal, as well as improvement of these processes.

In order to prevent counterfeit parts, Heliox only uses audited and proven suppliers for purchases of any kind such as raw materials, parts and components. These materials are verified on receipt and held in secure warehouses.

We will actively pursue improving quality through programs that enable each employee to do their job right. Heliox will ensure correct implementation and maintenance of a compliance program with the products throughout the company, in line with developing market and business requirements

Heliox rules:

- Comply with applicable and regulatory law as well as internal policies regarding standards, emissions, safety and hazardous materials or parts;
- Ensure to meet regulatory and legal standards when a new product is designed or changed;
- Investigate claims of non-compliance and product safety incidents, and take appropriate actions on a timely basis;
- Asses our business partners on these rules;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Intellectual Property

At Heliox, we have great ideas, brands and cutting-edge technology which is creating a know-how and business value that has to be protected. Heliox's intellectual property should be treated confidential and may only be disclosed to third parties after specific authorization and after signing an NDA to the extend this disclosure is necessary for the intended business relationship.

We respect the intellectual property and confidential information of others and expect the same from others in return.

Heliox rules:

- Protect Heliox intellectual property and know-how;
- Do not disclose Heliox intellectual property and know-how without specific authorization;
- Respect and do not use intellectual property of other parties without previous agreement;
- Speak up in case of any (suspicion of) non-compliance with this rule.

Fair Competition

Heliox is committed to open markets and fair competition. These commitments include the prohibition of practices such as price-fixing and market-sharing. We aim to do business fairly, ethically and in accordance with applicable laws that promote and safeguard fair competition among businesses. It is important for us to always comply with antitrust and other applicable laws that prohibit agreements restricting competition between companies at either the same or at different levels of the supply chain.

Heliox rules:

- Do not exchange sensitive and confidential information with competitors;
- Do not agree with competitors on sensitive issues such as: price, market-share and customer allocation;
- In case of doubt contact Heliox Legal;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Anti-corruption and Anti-Bribery

At Heliox we build relationships based on trust, and we are determined to maintain and enhance our reputation. For this reason Heliox and its business partners shall not engage in any form of corruption, extortion, embezzlement or bribery. Heliox commits to comply with all applicable anti-corruption laws and regulations of the countries in which it operates and all applicable international anti-corruption conventions.

Heliox rules:

- Do not offer, give, pay, make, seek or accept anything that could be considered a bribe, including, among others, personal payments, cash or cash equivalents, gifts, favors, unlawful gifts or entertainment, in return for favorable treatment or to gain a business advantage; only minor exceptions, after discussing it with management and Heliox Legal, could be allowed.
- Do not allow anybody else to pay or accept bribes on your behalf;
- Know who you are doing business with by conducting appropriate due diligence;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Anti-Money Laundering

At Heliox we do not engage with processes and transactions that disguise the source of funds obtained illegally. We fight all forms of money laundering, take precautions to avoid being involved in money laundering issues, and are vigilant about suspicious financial transactions that may be intended to cover criminal activity.

Heliox rules:

- We expect our employees and business partners to know who they do business with ('know your client') and be alert for signs of money laundering;
- Never accept payments in cash;
- Report any suspicious transactions;
- Speak up in case of (any suspicion of) non-compliance with these rules.

Confidential Information

Heliox possesses valuable know-how and cutting-edge knowledge. This is the foundation of our business success. It is our responsibility to ensure the confidentiality of this information, whether in electronic form or on paper. Moreover, Heliox treats the information obtained from business partners strictly confidential and limits its use to the purposes of the disclosure.

Heliox rules:

- Keep all Heliox information confidential;
- Keep all of business partner's information confidential;
- Take all necessary measures to prevent unauthorized disclosure or use of confidential information;
- Make sure Heliox information is disclosed to third parties only after signing an NDA;
- Make sure that the disclosure is limited to the intended purpose;
- Speak up in case of any (suspicion of) non-compliance with this rule.

Physical and Financial Assets

Heliox assets can be financial, physical, electronic or intangible. Whether it is a Heliox laptop, mobile phone, inventory, brand, lease car, credit/debit card, or even a facility or building, we expect everyone to take good care of our assets, use them responsibly and protect them from theft, carelessness and waste.

Heliox rules:

- We expect our employees and business partners to protect Heliox property that has been entrusted to them;
- Do not use Heliox assets to benefit yourself or someone else;
- Use of the corporate credit card must only be for reasonable and approved business expenses. Purchase of illegal or prohibited items is forbidden;
- Comply with financial expense report procedures and instructions;
- Do not claim private expenses as business expenses;
- Report any abuse, waste, loss, damage, misappropriation, and other forms of misuse of Heliox assets;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Trade Compliance

A basic principle for a global company like Heliox is the strict compliance with regulations of foreign trade legislations, including those relating to regulations governing the import, export and domestic trading of goods, technology, software and services as well as international sanctions and restrictive trade practices. Heliox expects from its employees and business partners to comply with trade sanctions rules and minimize the risks that business with Heliox will be misused by third parties as a means to launder money.

Heliox rules:

- Obtain, retain and communicate correct customs and export control classification;
- Follow trade restrictions that apply in the place where you do business;
- Know who you are doing business with and identify if they are subject to sanctions;
- Seek assistance from Heliox Legal or your line manager when your dealings with a third party identify suspicious facts or 'red flags';
- Speak up in case of any (suspicion of) non-compliance with these rules.

Conflict of Interest

Heliox respects the personal interests and the private lives of its employees. Every employee has to make sure that personal and private financial interests do not influence their business decisions within Heliox, so it does not become unreliable or bias as a result of a clash between personal or self-serving interest and professional duties. An actual, potential or perceived conflict of interest may jeopardise our employee's reputation as well as Heliox's.

Heliox rules:

- Do not pursue side-line activities that interfere with Heliox;
- Do not invest in Heliox's competitors;
- Report and avoid business with suppliers or customers where (close) relatives are working in key decision making roles;
- Speak up in case of any (suspicion of) non-compliance with these rules.

Accounting and Reporting

We need to keep accurate records and finance reports, transactions and assets in order to ensure Heliox complies with the laws that govern our financial records, accounting principles, tax obligations and financial disclosures. This way we can ensure that the information supplied to stakeholders, as well as auditors, regulatory agencies and government bodies provides a true and fair view of our financial situation. For this reasons, Heliox engages in external financial audits in order to convey a true overview of the company.

Heliox rules:

- Do not make a false or misleading statement or entry in any report, publication record or expense claim;
- Do not sign any approval or other document without first verifying its accuracy;
- Ensure that every transaction serves a legitimate business purpose;
- Report any suspicious financial records as well as fraud;
- Speak up in case of any (suspect of) non-compliance with these rules.

3.
Whistleblowing & Speak Up

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Whistleblowing & Speak Up

Our business and our success are built on the principles of integrity in this Compliance Policy and our Code of Conduct. When our principles, values or rules are infringed, we ask you to promptly report it and speak to your line manager or Heliox Legal, so we can investigate and take appropriate measures to address potential issues before they might cause harm to employees, business partners or to our reputation.

We all have a responsibility on behalf of our colleagues and our stakeholders, to ensure that potential violations of our compliance rules are addressed efficiently and promptly. Heliox will not tolerate any adverse employment action taken against an employee who raises a concern.

Alternatively, you can always contact our Confidential Counsellor and raise any concern anonymously to Aad Schoenmakers:

Phone: 06-46052901
Email: a.schoenmakers@emergenz.nl

4.
Documentation and monitoring

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Documentation and monitoring

This Compliance Policy is the basis for all contractual relationships. All Heliox employees and business partners are required to comply with this Compliance Policy and communicate these basic principles and standards to their respective employees and business partners.

In order to ensure and demonstrate compliance with this Compliance Policy, business partners shall keep record of all relevant documentation and provide them to Heliox upon request. Heliox is entitle to monitor and audit the compliance with this Policy.

Heliox reserves the right to take necessary legal actions against persons and/or business partners not meeting the requirements of this Compliance Policy.

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