

POLICY ON WHISTLE-BLOWER PROTECTION OF RCB NANOTECHNOLOGIES GROUP



BACKGROUND

Various legislation makes it a crime for an organization to retaliate against a “whistleblower” who reports illegal or unacceptable activity. Legislation examples include in Germany the “Hinweisgeberschutzgesetz” (HinSchG) or in the USA the Whistleblower Protection Act or the Sarbane-Oxley Act (SOX).

Regardless of this must-do requirement, RCB Nanotechnologies Group’s management considers it critical to a functioning governance and compliance system that individuals are reporting issues in good faith and must not face fear of retaliation.

CODE OF CONDUCT

RCB Nanotechnologies Group Code of Conduct (“Code of Conduct”) requires directors, officers, and employees (“Employees”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all Employees to comply with the Code of Conduct and related compliance policies, like RCB Nanotechnologies Group’s Policy on Human Rights and Prevention of Corruption Guideline.

Violations or suspected violations in accordance are to be reported to the Compliance Officer or RCB Nanotechnologies Group’s Managing Directors.

No Retaliation

No Employee who in good faith reports a violation of the Code of Conduct, laws or regulations shall suffer harassment, retaliation, or adverse employment consequences.

An Employee who retaliates against someone who has reported a violation in good faith is subject to disciplinary action up to and including termination of employment by RCB Nanotechnologies Group.

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.



Reporting Violations

The Code of Conduct addresses suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly.

In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Legal function or the Human Resources function or anyone in management who you are comfortable approaching.

Supervisors and managers are required to report suspected violations of the Code of Conduct RCB Nanotechnologies Group's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations.

For suspected fraud, or when you are not satisfied or uncomfortable reaching out to local management, individuals should contact the Compliance Officer directly.

This can be done by email to: compliance@recovered-carbon-black.com or anonymously via the website <https://recovered-carbon-black.com/governance/>

Compliance Officer

RCB Nanotechnologies Group's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code of Conduct, laws or regulations and, at his or her discretion, shall advise RCB Nanotechnologies Group's Managing Directors.

Accounting and Auditing Matters

The Chief Financial Officer ("CFO") shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Compliance Officer shall notify the CFO of any such complaint and work with the CFO until the matter is resolved.

Acting in Good Faith

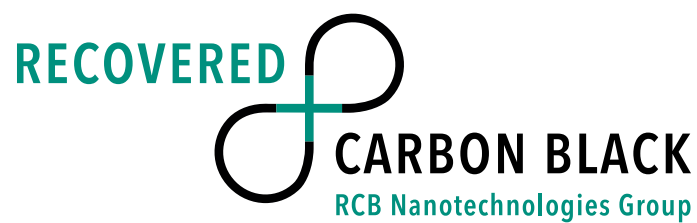
Anyone filing a complaint concerning a violation or suspected violation of the Code of Conduct, laws or regulations must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code of Conduct, laws or regulations. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously (to the extent allowed in the country concerned). Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within 5 business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.



Reporting of violations to
compliance@recovered-carbon-black.com

RCB Nanotechnologies GmbH | Ludwigstr. 11 | 80539 Munich | Germany
RCB Nanotehnologija d.o.o. | Igmanska bb | 71320 Vogošća, Sarajevo | Bosnia and Herzegovina

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