

7 Financial and Business Records

Brytec is committed to **accurate and truthful reporting** to employees, customers, business partners, the public, government authorities, and other stakeholders. We comply with all applicable laws, regulations, standards, and practices—particularly those related to tax and commercial retention obligations for annual financial statements, accounting records, and similar documents.

All Brytec employees are responsible for ensuring that **business and financial records are accurate, truthful, and complete. Every transaction or expenditure must be recorded objectively and truthfully.** The collection and maintenance of such data must be done timely and without gaps. Records must always be kept up to date. They must be **prepared on time** and in compliance with applicable regulations and **accounting standards.**

These books and records include **all relevant data, evidence, and other written documentation** required for financial reporting and disclosure, as well as materials collected for other purposes. Each company within the **Brytec Group** ensures that all information provided for financial reporting is **correct and complete.**

All transactions must be recorded in compliance with tax regulations.

Failure to comply with these requirements may lead to regulatory investigations (e.g., regarding accounting, tax, fraud, or money laundering). Such investigations could have **negative consequences for Brytec, its reputation, and its employees.**

7.1 Compensation and Reimbursements

Compensation and reimbursements (e.g., discounts) to contractual business partners must be made **exclusively on a contractual basis or for objectively justifiable reasons.**

Such payments must be made **only to the business accounts of the respective partners** and must be **properly documented in writing.** It is essential that **the date and time of documentation are recorded transparently and traceably.**