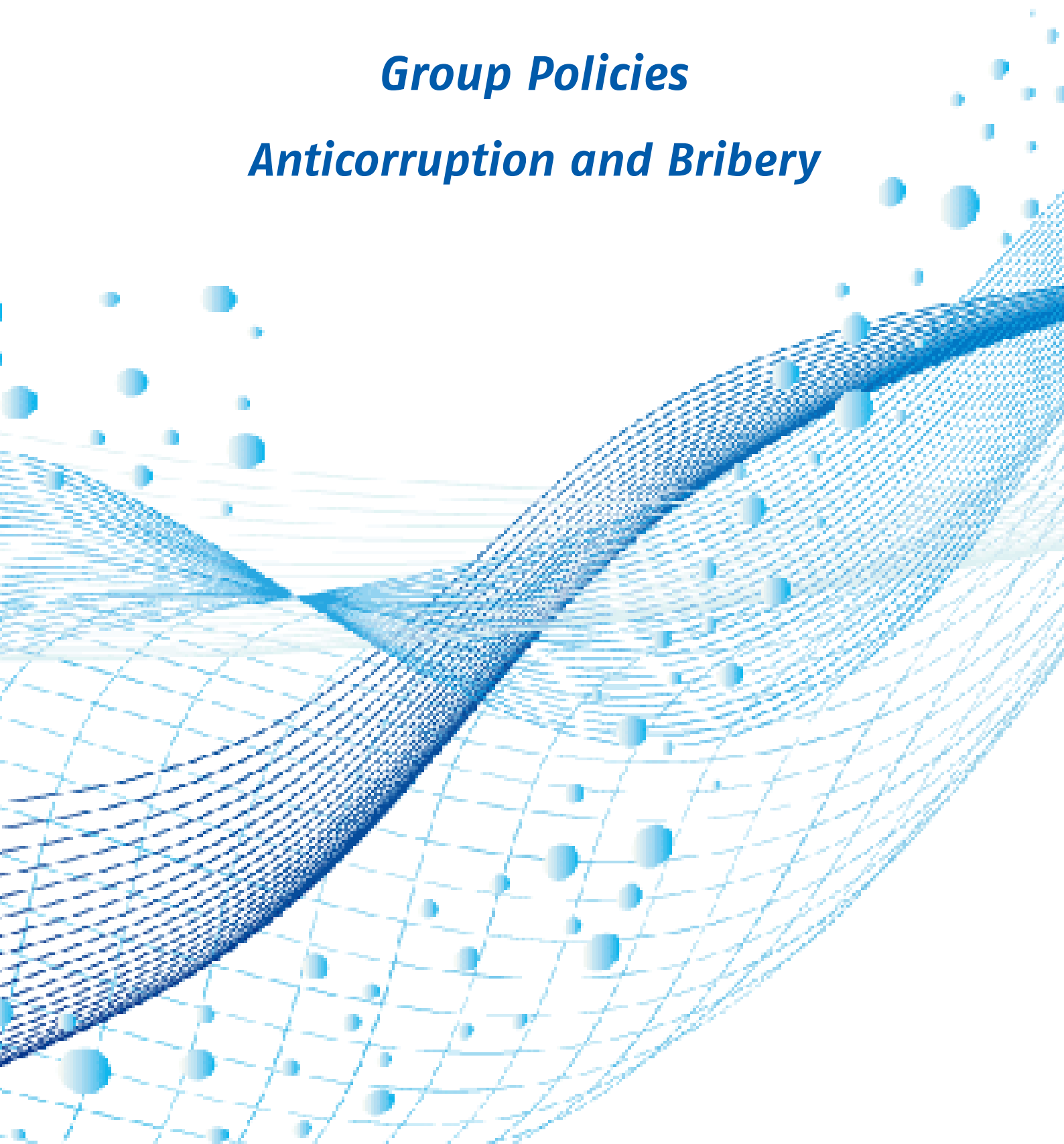




Group Policies

Anticorruption and Bribery



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1. Policy statement

Group is committed to conducting business in an ethical and honest manner, and is committed to implementing and enforcing systems that ensure bribery is prevented. Group has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.

2. Field of application

All Polynt - Reichhold companies.

3. Definitions

Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision. A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.

Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.

Bribery is illegal. Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent, distributor or consultant). They must not bribe a foreign public official anywhere in the world. They must not accept bribes in any degree and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from their line manager.

4. What and who covers this policy

This anti-bribery policy exists to set out the responsibilities of the Group and those who work for us in regards to observing and upholding our zero-tolerance position on bribery and corruption. It also exists to act as a source of information and guidance for those working for the Group. It helps them recognise and deal with bribery and corruption issues, as well as understand their responsibilities.

This anti-bribery policy applies to all employees of the Group (whether temporary or permanent), consultants, contractors, trainees, volunteers, interns, agents, or any other person or persons associated with us (including third parties). The policy also applies to Officers, Trustees, Board, and/or Committee members at any level.

In the context of this policy, third-party refers to any individual or organization our company meets

and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisors, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

5. What is acceptable and not

This paragraph of the policy covers the following areas:

- a. Gifts and hospitality
- b. Facilitation payments
- c. Political contributions
- d. Charitable contributions

a. Gifts and hospitality

Group accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits.
- It is not made with the suggestion that a return favour is expected.
- It is in compliance with local law.
- It is given in the name of the company, not in an individual's name.
- It does not include cash or a cash equivalent (e.g. a voucher or gift certificate).
- It is appropriate for the circumstances (e.g. giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion).
- It is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift
- It is given/received openly, not secretly.
- It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.
- It is not above a certain excessive value (usually more than 100 Euro).
- It is not offer to, or accepted from, a government official or representative or politician or political party, without the prior approval of the Group CEO.

Where it is inappropriate to decline the offer of a gift (i.e. when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared

to the line manager, who will assess the circumstances.

The Group recognises that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

As good practice, gifts given and received should always be disclosed to the line manager.

The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of the line manager should be sought..

b. Facilitation Payments and Kickbacks

The Group does not accept and will not make any form of facilitation payments of any nature. We recognise that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognise that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

The Group does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

c. Political Contributions

The Group will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates. We recognise this may be perceived as an attempt to gain an improper business advantage.

d. Charitable Contributions

The Group accepts (and indeed encourages) the act of donating to charities - whether through services, knowledge, time, or direct financial contributions - and agrees to disclose all charitable contributions it makes. Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery. We will ensure that all charitable donations made are legal, ethical under local laws and practices, and that donations are not offered/made without the prior approval as per internal authorization procedure.

6. Employee Responsibilities

As an employee of the Group, you must ensure that you read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and corruption information you are given.

All employees and those under our control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery policy.

If you have reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this policy, you must notify using the whistleblowing portal at the following address: <https://polynt.integrity.complylog.com/>

If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct.

7. Raise a concern

This paragraph of the policy covers the following areas:

- a. How to raise a concern
- b. What to do if you are a victim of bribery or corruption
- c. Protection

a. How to raise a concern

If you suspect that there is an instance of bribery or corrupt activities occurring in relation to the Group, you are encouraged to raise your concerns at as early a stage as possible. If you're uncertain about whether a certain action or behaviour can be considered bribery or corruption, you should speak to your line manager, the director or the Head of Legal.

The Group will familiarise all employees with its whistleblowing procedures so employees can vocalise their concerns swiftly and confidentially.

b. What to do if you are a victim of bribery or corruption

You must tell your line manager as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

c. Protection

If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, the Group understands that you may feel worried about potential repercussions. The Group will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

The Group will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

Detrimental treatment refers to dismissal, disciplinary action, treats, or unfavourable treatment in relation to the concern the individual raised.

If you have reason to believe you've been subjected to unjust treatment as a result of a concern

or refusal to accept a bribe, you should inform your line manager.

8. Training and communication

The Group will provide training on this policy as part of the induction process for all employees will also receive regular, relevant training on how to adhere to this policy.

The Group's anti-bribery and corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, business partners, and any third-parties at the outset of business relations, and as appropriate thereafter.

9. Record keeping

The Group will keep detailed and accurate records and will have appropriate internal controls in place.

10. Monitoring and reviewing

This policy is monitored and revised periodically by Group Internal Audit that assesses its suitability, adequacy, and effectiveness.

Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are effective in practice.

Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to the Group Internal Audit Manager.

11. Information and communication

All managers indicated in the distribution list are responsible for informing their organizations of the contents of this procedure and its due application.

