



Anti-Corruption Guideline
of EUROGATE GmbH & Co. KGaA, KG
and the EUROGATE Group Companies
(„EUROGATE“)

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I. General Part

1. Introduction and Objectives

Particularly in critical situations, it is especially important, both for our own protection and for the protection of the company, that every decision and every action is in accordance with the law, statutes, rules of procedure, guidelines and our Code of Conduct.

This Anti-Corruption Guideline concretises the EUROGATE principles described in the third section of the Code of Conduct. EUROGATE consistently rejects corruption and other unfair business practices. This guideline is intended to sensitise all employees to the dangers of corruption and at the same time to provide instructions and assistance in preventing and combating corruption, particularly in connection with the granting or acceptance of invitations or gifts in business transactions.

2. Scope of Application

The scope of application is divided into a material and a personal scope of application.

Personal:

The guideline applies to all bodies, employees, temporary workers and consultants, regardless of management level or function in the company. In the following, these persons are summarised under the term 'employees'.

Material:

This guideline applies to all business transactions with all business partners, public institutions or their representatives (authorities, universities, etc.) and third parties as well as to all intra-group transactions. The rules and measures set out in the guideline apply to both passive corruption (e.g. corruptibility) and active corruption (e.g. bribery).

3. Definition

- EUROGATE companies within the meaning of this guideline are all companies in which EUROGATE holds more than 50 per cent of the shares or in which EUROGATE has management control.

- Corruption means that benefits, i.e. incentives, favours, preferential treatment or other advantages, are offered, promised or accepted with the aim of influencing fair, objective business decisions. Corruption is not a trivial offence, but constitutes a criminal offence. Offences associated with corrupt behaviour can include fraud, dishonesty, restrictive agreements in tenders or money laundering.
 - Unlawful influence is not only the acceptance or granting of financial or other benefits, but also their offer, promise or demand as well as promises.
 - Financial benefits include all forms of direct and indirect payments. Other benefits may be material or immaterial benefits, such as (not exhaustive):
 - gifts,
 - invitations,
 - business hospitality,
 - (uncustomary) discounts,
 - entertainment,
 - loans,
 - deferrals or
 - an item of financial value,
 - services,
 - expenses for travelling and accommodation,
 - business hospitality, rewards oder
 - sponsorship and donations.

II. Code of Conduct for the Prevention of Corruption

As corrupt behaviour cannot always be clearly and unequivocally identified in day-to-day business life, the following is intended to provide all employees with a framework for orientation and suitable assistance.

These code of conduct sets out the rules relating to the acceptance and granting of benefits and illustrates the prescribed behaviour to avoid corruption in every respect.

1. Fields of Activity at Risk of Corruption

a) Dealing with Gifts and other Benefits

Various requirements must be observed when accepting and granting benefits to/from third parties. For the purposes of this guideline, third parties include, for example, public officials, business partners, representatives and consultants. For the purposes of this regulation, gifts and benefits include, for example, hospitality, the assumption of hotel costs, bouquets of flowers or similar.

When accepting benefits, care must always be taken to ensure that they represent a low-value financial gift that is legally unobjectionable and is customary in the industry in terms of custom and courtesy. They must not be made with unusual regularity or constitute a consideration, but must always be voluntary in nature.

Benefits may only be accepted if they do not influence business decisions or could give the impression of doing so. Furthermore, no donations of any kind may be accepted immediately prior to business decisions.

Any benefits must also be transparent and must not be concealed.

In the case of hospitality, care must be taken to ensure that it is of a business nature and does not exceed the customary social framework.

An amount equal to twice the gross hourly wage (full-time annual salary/2,080x2 = x) of the respective employee can be used as a **guideline**. Valuations exceeding this amount must be notified to and agreed with the Compliance department.

If, however, the rejection of the gift is not in line with the Code of Conduct, the gifts can either be accepted and then raffled off internally or the gift itself can be paid for with the employee's own company credit card (applies in particular to invitations).

In principle, gifts, invitations, gratuities or other benefits are permitted as long as they comply with the aforementioned principles, are socially customary, of reasonable value and do not create the impression of a quid pro quo. This also includes benefits that serve to fulfil contractual employment duties, e.g. business-related visits to trade fairs.

Every employee must check these principles before granting or accepting benefits.

If there are any doubts or questions regarding the handling of benefits or advantages of any kind, the respective superior or the Compliance Officer must be contacted.

b) Dealing with Public Officials

A public official is any official or employee of a government or ministry, an agency or instrumentality of that government or a public international organisation, or any person acting in an official capacity for or on behalf of such a government or ministry, agency or instrumentality or for or on behalf of such a public international organisation.

As the laws on dealing with public officials are stricter, benefits should be avoided as a matter of principle.

When accepting and granting benefits, regional legislation and international regulations such as the FCPA or the UK Bribery Act must always be complied with.

However, in order to rule out corrupt behaviour when dealing with public officials, the following principles should be observed:

- In the case of invitations to public officials, it is imperative to ensure that the hospitality is customary for the occasion.
- In the case of invitations to events, the public official should always be invited as a representative of his or her authority or in accordance with his or her mandate.

Most public institutions have their own legal and administrative regulations governing the acceptance of donations and invitations. It is therefore not uncommon for the acceptance of benefits or invitations to be refused. If there are any doubts or questions regarding dealings with public officials, the Compliance Officer or other persons named on the last page should be contacted directly.

c) Dealing with Business Partners

For the purposes of these guidelines, business partners are understood to be all persons or companies and their managers, employees or authorised representatives with whom EUROGATE maintains or will maintain business relations in the future.

In business life, it is customary to cultivate relationships with business partners, but also to maintain contact in order to initiate business. Gifts and gratuities are customary social courtesies in every culture and form of society. However, gifts, invitations, hospitality or gratuities of any kind can also be misused as a means of bribery. The transition from gratuities and favours to corruption is often fluid.

In addition to the principles mentioned above, the following principles must also be observed:

- Contributions may never be made in the form of cash or cash equivalents (discounts, vouchers, loans, etc.).
- Contributions may not be made in a form that allows them to be converted into cash or cash equivalents.
- A representative of the inviting company should always be present at invitations to events.

This means that the following benefits in particular are prohibited:

- Gifts of money in any amount,
- other gifts, in particular gifts in kind from suppliers or business partners for private use,
- loans,
- individual discounts on goods and services, but not general employee discounts, which are granted irrespective of function,
- advertising bonuses,
- free or discounted services,
- incentive trips (e.g. short holidays at the expense of suppliers or other business partners, such as a sailing weekend),
- financing of business trips to suppliers or business partners by these suppliers or business partners,
- purchase vouchers,
- invitations to the VIP lounge of a football stadium and

- - invitations to a musical or theatre.

If there are any doubts or questions regarding dealings with business partners, the Compliance Officer or other persons named on the last page should be contacted.

d) Dealing with Representatives and Advisors

Business cooperation with representatives or consultants is quite common in practice.

There may be an increased risk of corrupt behaviour in the case of fees for agents and consultants.

To ensure that the interests of EUROGATE are protected in the best possible way and that there is no appearance of corrupt behaviour in the first place, the following principles must be observed by all employees:

- The level of compensation for consultants, agents and intermediaries must be commensurate with the value of the service provided and their personal qualifications and must be in line with market conditions.
- Compensation that is intended to be used to influence business partners or third parties is illegal and strictly prohibited.
- The use and selection of consultants, agents or intermediaries is decided on the basis of a transparent procedure.
- Payments may not be made in cash.
- Representatives and consultants working on behalf of EUROGATE must strictly adhere to national and international laws.
- The duration of employment of consultants is subject to regular review.

In summary, all of the above criteria must be observed by every employee when dealing with representatives or consultants. Every consultant or representative should also be made aware of these EUROGATE principles of conduct and align their own behaviour with EUROGATE's standards of ethics and integrity.

If there are any doubts or questions regarding dealings with representatives and consultants, the Compliance Officer or other persons named on the last page should be contacted.

e) Donations and Sponsoring

EUROGATE supports charitable projects in order to get involved in society and fulfil its social responsibility. The commitment of EU-ROGATE in the form of donations in kind, monetary donations or sponsoring activities serves education, science, culture, art, social issues, sport and other social activities. Donations are made exclusively on an altruistic basis. Donations to political parties are prohibited. The solicitation of donations or sponsoring activities for a service in return is prohibited at EUROGATE.

All EUROGATE donation and sponsoring activities are carried out in accordance with the principles of transparency, voluntariness and legal justifiability. Only the Group Management decides on donation and sponsoring activities. Following a positive decision, all cash payments and donations of monetary value are documented. Payments are expressly only processed without cash.

2. Consequences of Violations

If employees violate applicable law, these legal violations can have serious consequences for EUROGATE (e.g. civil and criminal proceedings, high fines, loss of sales and reputation) and also for the individual employees.

EUROGATE will consistently pursue violations of this guideline and penalise them appropriately. The Human Resources department will involve the relevant works council (within the framework of statutory and/or works constitution regulations) in the procedure. Consequences for individual employees may include consequences under labour law and/or criminal law.

III. Measures to Implement the Code of Conduct

1. Responsibility and Control

The Group management or the management and individual managers are responsible for enforcing, implementing and monitoring this policy. They therefore act as role models. They are obliged to consistently and independently counter corrupt behaviour in their respective areas. All employees have a duty to report serious irregularities, such as faulty organisational structures or suspected breaches of the law. The report should be made immediately to the respective superior, the EUROGATE Compliance Officer or anonymously to the EU-

ROGATE Ombudsperson. No employee has to fear any disadvantages as a result of a report, as this will be treated confidentially at all times. At EUROGATE, whistleblowers are considered persons worthy of protection, which is why any reprisals against the whistleblower will not be tolerated under any circumstances.

The sensitisation of all employees and the willingness to openly address the topic of corruption and discuss the dangers of corruption are fundamental components of corruption prevention.

2. Dual Control Principle and Transparency

EUROGATE is characterised by fair and reliable dealings with customers and business partners. To protect every employee and EUROGATE, business decisions, benefits of any kind, the initiation of business relationships and critical activities must comply with the aforementioned principle of transparency and the principle of dual control.

3. Behaviour in the Event of Suspected Corrupt Activities

All employees are obliged to comply with EUROGATE's anti-corruption guidelines. Especially in critical situations, it is particularly important for our own protection and that of the company that every decision is made in accordance with the law, statutes, rules of procedure, guidelines and our Code of Conduct.

All employees have a duty to report violations or suspected violations of the law in connection with the 'Code of Conduct' or this 'Anti-Corruption Guideline'. This is not intended to create a culture of mistrust. However, in order to protect the company as a whole, it is necessary to report serious violations so that the necessary measures can be taken.

4. Your Contact Persons

If you still have questions or need support in doubtful situations, you should contact your superior or the Compliance Officer. Every employee receives the necessary support here.

Every contact with our Compliance Officer is taken seriously. If you have any questions about our guidelines, principles or Code of Conduct, or if there are any indications of legal violations, the Compliance Officer is your neutral point of contact. The Compliance Officer will investigate all reported information and, if necessary, take appropriate action. All data and information will be treated with strict confidentiality and respect at all times.



In addition to the option of contacting the Compliance Officer, there is also the option of contacting the EUROGATE ombudsperson. The external lawyer appointed as ombudsperson receives the information in strict confidence, checks it in advance and forwards it anonymously to the Compliance Officer with the consent of the whistleblower.

How to contact us:

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