

ANTI-BRIBERY POLICY

1. ADHERENCE TO THE RULE OF LAW

- 1.1 The aim of the Anti-Bribery Policy is to determine the rules on preventing bribery and to indicate any measures which need to be taken to eliminate corruption in EKOCEL, ZOELLER TECH as a result of the activities of their Employees, Business Partners, Clients, Suppliers and other Contractors.
- 1.2 All the Employees of EKOCEL and ZOELLER TECH shall have the duty to adhere to the rules of law, internal regulations and to operate to the highest ethical standards.
- 1.3 EKOCEL and ZOELLER TECH shall notify their Business Partners about the implementation of this Anti-Bribery Policy. Cooperation between EKOCEL, ZOELLER TECH and their Business Partners shall be built on adherence to this Policy.
- 1.4 EKOCEL and ZOELLER TECH Employees and Contractors shall have the duty to avoid bribery and/or corruption situations as well as behaviours which could be considered bribery or corruption.

2. ANTI-BRIBERY MANAGEMENT SYSTEM

- 2.1 EKOCEL and ZOELLER TECH have an Anti-Bribery Management System in place, which aims to identify corruption risks and prevent bribery.
- 2.2 The Anti-Bribery Management System is being continuously refined and adjusted to the changing circumstances.
- 2.3 The Management Boards of EKOCEL and ZOELLER TECH shall be responsible for the implementation of, and the verification of compliance with, this Policy. The Management Board shall appoint the Anti-Bribery Management System Coordinator who will be responsible for the implementation of this Policy.

3. GENERAL PRINCIPLES

- 3.1 EKOCEL and ZOELLER TECH Employees shall act fairly and with integrity in all dealings with EKOCEL's and ZOELLER TECH's Business Partners, Clients and Suppliers as well as other parties with which they have cooperative relationships as part of their duties and responsibilities.
- 3.2 It is unacceptable to show unreasonable preference for specific persons or parties with which EKOCEL and ZOELLER TECH cooperate.
- 3.3 In EKOCEL and ZOELLER TECH, it is unacceptable to accept any financial or personal advantages intending that, in consequence, a relevant activity should be carried out in violation of regulations of law, internal procedures and/or common ethical standards.
- 3.4 In corruption and bribery situations, there shall be no distinction between those who give and those who receive financial and/or personal advantages.

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4. DEFINITION OF CORRUPTION AND BRIBERY

4.1 For the purposes of this Policy and the implemented Anti-Bribery Management System, corruption and bribery shall include:

- **promising, offering, giving, requesting or accepting** any financial or personal advantages, with the exception of small gifts which are part of the business culture, in accordance with the internal procedures which are applicable in EKOCEL and ZOELLER TECH.
- **benefiting from any financial or personal advantages** or **helping** third parties to achieve such advantages by disclosing any proprietary or confidential information of EKOCEL or ZOELLER TECH, including trade or manufacturing secrets which have been learnt when holding an office in or working for EKOCEL or ZOELLER TECH.
- **acting as an intermediary** in relation to the above-mentioned activities.
- accepting or inducing anyone to perform the above-mentioned activities.

4.2 Business Partners are forbidden to offer EKOCEL and ZOELLER TECH Employees any financial or personal advantages.

4.3 EKOCEL and ZOELLER TECH Employees are forbidden to offer EKOCEL's and ZOELLER TECH's Business Partners any financial or personal advantages.

4.4 Business Partners shall not accept any proposals or requests for advantages, which are made by EKOCEL and ZOELLER TECH Employees.

4.5 EKOCEL and ZOELLER TECH Employees shall not accept any proposals or requests for advantages, which are made by Business Partners.

5. CONFLICT OF INTEREST

5.1 Conflict of interest is a situation in which personal interests compromise the duties owed to EKOCEL and/or ZOELLER TECH.

5.2 ZOELLER TECH shall take measures to avoid conflict of interests in their relations with Employees and Business Partners.

5.3 Employees shall have the duty to avoid situations where there is a conflict of their personal interest or interest of their family members or close friends with the interests of the Employer.

5.4 Employees shall have the duty to notify their Managers of any possibility of a conflict of interest which may arise during the performance of the duties of their office or job position.

5.5 EKOCEL and ZOELLER TECH shall notify their Business Partners of any existing or possible conflicts of interest and shall expect reciprocity.

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6. IDENTIFICATION AND REACTION TO CORRUPTION AND BRIBERY

- 6.1 Employees should immediately notify their direct or, if an abuse relates to the direct Manager, more senior Managers, of any possible situations which could give rise to corrupt practices.
- 6.2 Each of the above-mentioned cases should also be reported to the Anti-Bribery Management System Coordinator.
- 6.3 Each Employee can also report an incident anonymously if they suspect that an act of bribery or corruption is committed by another Employee regardless of their job position. This also refers to the acts of bribery or corruption committed by persons representing Business Partners, Clients or other Contractors as well as other parties which EKOCEL or ZOELLER TECH cooperate.
- 6.4 Anyone who is aware of any activities which are in breach of this Policy may report their concerns to the Management Board or a person appointed by the Management Board. Concerns can be raised in an anonymous and confidential way.
- 6.5 The Anti-Bribery Management System Coordinator or a person appointed by the Management Board will verify the correctness of the reported information.

7. PARTNERSHIP IN BUSINESS

- 7.1 Employees should maintain contacts with persons or parties which whom EKOCEL or ZOELLER TECH are in a business arrangement only for business purposes.
- 7.2 EKOCEL or ZOELLER TECH Employees shall inform their Managers about their private contacts with the above-mentioned persons, especially such which may affect the business relationships or give rise to a conflict of interest.
- 7.3 The Management Board and EKOCEL and ZOELLER TECH Employees shall take appropriate action to ensure that the third parties with which EKOCEL and ZOELLER TECH plan to conduct business will not expose EKOCEL or ZOELLER TECH to the risk of corruption.

8. RELATIONSHIPS WITH EMPLOYEES

- 8.1 Mutual relationships between EKOCEL and ZOELLER TECH Employees and their collaborators shall be based on:
 - a) mutual respect;
 - b) working together in a concerted effort to achieve the common objectives;
 - c) the true and fair assessment of their work;
 - d) work effectiveness.
- 8.2 The Management Board of EKOCEL and ZOELLER TECH shall use all and any information obtained from their Employees ethically.

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- 8.3 The Management Board of EKOCEL and ZOELLER TECH shall recruit, promote to higher job positions and reward their Employees in consideration of their qualifications for the relevant job position and based on their motivation to upgrade their knowledge, skills, and abilities.
- 8.4 Each Employee will be made familiar with this Policy and anti-bribery procedures no later than on the day of commencement of work. Each Employee shall receive training in respect of the rules provided for under this Policy. EKOCEL and ZOELLER TECH Employees shall have the duty to become familiar with this Policy and adhere to its provisions when performing their duties.
- 8.5 The Management Board of EKOCEL and ZOELLER TECH shall clearly define the repercussions of any corruption and/or failure to adhere to the provisions of this Policy, including reporting such acts to the law enforcement authorities. Failure to adhere to this Policy shall present a gross dereliction of duty.
- 8.6 This Policy shall be displayed for all Employees on information boards at the head and subsidiary offices and on EKOCEL's and ZOELLER TECH's website.
- 8.7 Employees who report that they have refused or withdrawn from participation in an activity in respect of which they had reasonable concerns regarding the risk of corruption, may not be worried about repercussions, will not suffer detrimental treatment or become the subject of disciplinary action taken by the Management Board of EKOCEL and ZOELLER TECH. This refers to any activities in relation to which the risk of corruption has not been limited by EKOCEL and ZOELLER TECH.

9. SUPPORT

The Management Board of EKOCEL i ZOELLER TECH shall support their Employees who comply with this Policy and anti-bribery procedures and who promote the idea of adherence to the company internal rules.

The Management Board of EKOCEL and ZOELLER TECH shall:

- update the Policy and procedures;
- take appropriate actions in response to the current Employees' problems in relation to business ethics;
- monitor compliance with the anti-bribery system;
- examine concerns raised by Employees, regarding violations of this Policy.