



PROTEGO®
Anti-Bribery and
Fraud Policy

Introduction

Bribery and fraud as well as all other corrupt business practices are prohibited in the PROTEGO® Group. We expect our employees to always comply with the legal provisions and ethical standards set out in our corporate policy with the Code of Conduct. We are therefore committed to conducting our business in an ethical, fair and honest manner in accordance with our regulations. Failure to comply can have criminal and civil law consequences, result in significant operational disruptions and demonstrably damage our reputation. We are guided by the U.S. Foreign Corrupt Practices Act (FCPA) and the U.K. Bribery Act (UKBA).

With this policy, we establish the following measures:

- Pursuing a zero-tolerance policy towards bribery, fraud and other corrupt business practices of any kind
- Developing and maintaining effective controls to prevent bribery, fraud and other corrupt business practices
- Educating employees and business partners about bribery and fraud (policy)
- Encouraging employees to report possible cases of bribery and fraud
- Ensuring that any suspected, pretended, attempted or actual cases of fraud or bribery or other corrupt business practices are properly investigated

- Take appropriate disciplinary action that proves attempted or actual cases of bribery, fraud or other corrupt business practices as part of an audit
- Reviewing incidents, systems and procedures as part of an experience assessment to prevent similar situations and promote responsible business behaviour



Scope

This policy applies to the entire PROTEGO® Group, including its employees, officers and directors, as well as to all third parties acting on behalf of PROTEGO®.

Explanation

In principle, all applicable anti-bribery and fraud laws, rules and regulations must be complied with in all countries in which PROTEGO® operates. Local laws and customs in the context of international activities in the sense of good business practices must be respected.

Under the Bribery Act 2010, offering or accepting bribes, paying kickbacks, bribing a foreign public official, and failing to prevent the payment of bribes on behalf of an organisation are considered to be infringements.

In addition, under the Bribery Act 2010, a criminal offence is when a company fails to prevent bribery committed by a person „associated“ with the company and is intended to obtain or retain contracts or to provide the company with a business advantage. A person is „associated“ with a company when he or she provides services for or on behalf of the company and thus also includes employees, directors and a number of third parties. The infringement applies to acts committed in the UK or abroad. The company can defend itself against this infringement if it can demonstrate, weighing all probabilities, that it has „appropriate procedures“ in place to prevent bribery.

If PROTEGO® is convicted of involvement in bribery or fraud, it faces an unlimited fine, exclusion from tenders for government contracts and immeasurable damage to its image.

Definitions

Bribery occurs when individuals, who may be government officials, third parties, customers, or potential customers, are offered, or accepted, directly or indirectly, benefits for personal benefit in order to influence their actions or decisions in their official or business capacity.

Corruption refers to a form of dishonesty or a criminal offence committed by a person or an organization in a position of authority in order to gain an undue advantage or to abuse power for one's own private gain. Corruption can include many activities, such as offering, providing, giving, receiving, demanding, or accepting an undue advantage in order to unduly favor a party.

Bribery and corruption

A bribe can be described as a financial or non-financial incentive, or as a reward for an act or omission that is illegal, unethical, a breach of trust, or inappropriate in any way. Bribes are usually paid in exchange for preferential treatment or to obtain a contract or business advantage.

Bribes can be in the form of money, gifts, loans, fees, entertainment, services, discounts, placing an order, or other benefits or perks.

Bribery includes offering, promising, giving, accepting, agreeing to accept, or demanding bribes. Bribery can involve public officials¹ or government institutions², private individuals or commercial companies, directly or indirectly, through third parties such as agents, brokers and partners.

Corruption is the abuse of entrusted power or a position entrusted to it for private gain.

Gifts and hospitality

Gifts and hospitality are allowed provided they:

- comply with local laws;
- are common in the respective market;
- are accompanied by legitimate business practices; are appropriate and proportionate

We are aware that different market practices are common in different territories in which we operate, and that practices that are normal and acceptable in one place may not be in another. PROTEGO® is also aware that refusing a gift in certain circumstances and/or in certain countries will be considered negative by our commercial partners. Under all circumstances, it must be checked whether the gift or hospitality is appropriate and justifiable.

Gifts

Gifts may only be given to promote PROTEGO® or where it is appropriate and culturally expected. Under no circumstances should they be an incentive or reward for certain actions of the recipient.

Cash gifts

The gift of cash or cash equivalents (e.g. vouchers) is not permitted.

Gifts in kind

The receipt of gifts in kind requires clarification by the management at the headquarters.

Hospitality

Catering is regulated in our travel expense regulations, which are accessible to every employee.

In view of the circumstances, hospitality must be appropriate, proportionate and not excessive and must be associated with the promotion of legitimate business interests.

Political and charitable donations

PROTEGO® does not make any donations or contributions to political organizations or political candidates, nor does it make any expenses for political purposes.

Donations to charities on behalf of the PROTEGO® Group are intended to be made to charities for charitable purposes.

Donations must be properly accounted for. An acknowledgement of receipt must be issued by the beneficiary charity. Under no circumstances may a charity donation be made in the name of cash.



Incident reporting and countermeasures

The purpose of this policy is not to cover all aspects of anti-bribery and corruption laws or to provide answers to all questions that may arise.

If you have any questions about this policy, please contact the Compliance Department.

PROTEGO® encourages every employee to raise the issue in questionable situations. In no case shall an employee who makes a report be subject to retaliation. No action will be taken against employees who raise concerns that are found to be unfounded, provided that the concerns were raised in good faith. On the other hand, false or abusive accusations will not be tolerated; they may result in disciplinary action.

All cases of fraud or suspected fraud should be reported in one of the following ways:

- directly to the Group CEO at the headquarters in Braunschweig
- direkt to the Compliance Officer: [WeWantToKnow\(@\)protego.com](mailto:WeWantToKnow(@)protego.com)
- anonymously via the confidential reporting system of the PROTEGO® Group

All reports of suspected or actual fraud are treated confidentially and thoroughly investigated.

Violations of the Directive

You (or anyone on your behalf) is not allowed to engage in any activity that could result in a violation of this policy.

Any employee who violates this policy will face disciplinary action, which may result in dismissal for misconduct or gross misconduct.

We may terminate our relationship with other individuals and organizations working on our behalf if they violate this policy.

Help information

- a. Code of Conduct
- b. Confidential reporting System Directive
- c. Procurement Policy
- d. Supplier Code of Conduct
- e. Travel Expense Regulations / Travel Guidelines