



Anti-Corruption Policy

1. Objective/Risk

Violation of applicable anti-corruption laws (including failure to prevent bribery from occurring) is reputational and results in harsh fines and imprisonment.

This guideline summarises rules for the prevention of active and passive corruption. The requirements of this policy show the zero tolerance of pbz GmbH with regard to corruption and bribery.

2. Scope

This internal policy applies to our management and employees as well as our suppliers. Compliance with the rules and fulfilment of requirements at all levels is regularly reviewed and the results of the corresponding tests are evaluated by the supervisory bodies. Any violation will be treated as a disciplinary offense and may result in disciplinary action.

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3. 1. Rules of conduct

1.1 Unacceptable behavior

pbz GmbH does not tolerate corruption/bribery. We understand corruption/bribery as demanding, being promised or accepting (passive corruption) or offering, promising or granting (active corruption) an advantage for oneself or a third party in order to unlawfully influence a decision.

Corruption/bribery can have serious consequences for the persons involved and pbz GmbH. These consequences can range from reputational and image damage to fines and imprisonment. For this reason, we consistently investigate any indication of such misconduct.

The following are some examples of behaviors that may result in a criminal offense under applicable anti-corruption laws:

Offering an unauthorised donation

Employees and/or representatives of pbz GmbH may not offer, promise or provide cash or other benefits (including financial or other benefits), directly or indirectly, in order to induce such persons to engage in improper action or to reward such action. In particular, employees and/or representatives of pbz GmbH are prohibited from making such offers, making payments or promising such offers, even if the latter:

- indirectly by a third party or an agent;
- may be in accordance with the normal business practices of a country;
- was initially proposed by someone else, or
- is aimed at unfairly encouraging, expediting, or improperly assisting a person in the performance of his or her legal obligations.

Acceptance of an unauthorised donation

Employees and representatives of pbz GmbH are prohibited from directly or indirectly soliciting, accepting or agreeing to accept cash, valuables or any other kind of benefit in order to encourage or compensate for improper action.

Bribery of public officials

Employees or representatives of pbz GmbH may not offer, promise or provide any financial or other advantage, directly or indirectly, to public officials in return for contracts or other business advantages.

1.2 Incident Reporting/Whistleblower Procedure

We encourage our suppliers, contractors, business partners and employees to report any violation of our policies and applicable laws. As an employee, you can obtain further information on this topic from our Compliance Officer Michael Beyer.

1.3 Definition of benefits (gifts and invitations)

Definition

Gifts are benefits of a tangible or immaterial nature to which the recipient is not entitled. It is important that benefits never influence business decision-making processes or give others the impression that this might be the case. Benefits must always be appropriate or 'customary'. We distinguish between (a) invitations to hospitality or events and (b) gifts:

- Invitations to hospitality or events include invitations to restaurants, events (tickets to sporting events, concerts or conferences, etc.), accommodation and meals, travel to and from the event, etc.
- Gifts are items of value (free products, gift baskets, items with company logo, wine, etc.).

Listen to your gut feeling

If you answer "no" to any of the following statements, you are refraining from receiving or rejecting the benefits: "I could do without a bad feeling ...

- my family ...
- the donor's or recipient's superior ...
- of the Public Prosecutor's Office ...

... report on this donation.

If you are unsure, please contact the anti-corruption officer. Together, we can decide whether the donation is permissible or not.



1.4 Basic rules for dealing with grants in private-sector business transactions

Principle

All invitations and gifts should only be accepted and given if they are legal, appropriate, transparent, rare and consistent with our rules. If in doubt, please ask the anti-corruption officer. The aim of all invitations and gifts is to strengthen the appropriate business relationship.

It is important that invitations and gifts never influence business decisions or cause third parties to suspect influence. Therefore, employees who are involved in key purchasing decisions should reject gifts and invitations on a larger scale.

Prohibited in principle

- Demanding or being promised gifts and invitations
- Acceptance or giving of cash or money-like gifts (vouchers)
- Invitations and gifts in the context of contract negotiations or tenders (everyone bears their own costs)

Approval of the supervisor required

- Managing Director or Compliance Officer

1.5 Basic rules for dealing with public officials

Definition of terms

"Officers" are:

- Persons who are employed under public law. This includes, in particular, civil servants and employees of the public service, regardless of the type of activity performed.
- Employees of companies organized under private law may also be public officials in individual cases if the company appears to be an extended arm of the state: The company is at least partially state-owned and is entrusted with the performance of public services (e.g. public transport companies, energy supply companies – only in exceptional cases municipal housing companies).
- Employees of parity welfare organisations (e.g. Workers' Samaritan Association, Caritas).
- Furthermore, members of parliament, party officials, members of state governments and employees of international public institutions (e.g. employees of the European institutions, the United Nations/UN) are also public officials.

In case of doubt, it must be assumed that it is a public official!

The legal framework for donations to public officials is much stricter than in private-sector business transactions, as even the offer of a donation can be a criminal offence. It must therefore be ensured that all donations are made within the framework of the applicable law.

Basic Rules for Grants to Public Officials

- As a general rule, we do not give or receive any benefits from public officials as much as possible.
- No cash or voucher is given to a public official, and no higher or high-quality gifts are generally given or accepted by them.
- The invitation must be in writing. The type and scope of the invitation are specified in detail (e.g. catering, symposium and the value of the invitation per person in euros).
- All donations to public officials must be approved by the supervisor and reported to Michael Beyer.

4. 2 Anti-corruption processes

2.1 Elements

- **Tone at the Top:** The management introduces an anti-corruption policy and supports the formation of an ethical culture in the company.
- **Risk assessment:** Examination of possible corruption risks and, if necessary, appropriate countermeasures are taken.
- **Due diligence:** third parties and subcontractors are subject to an integrity check; An anti-corruption clause is taken into account in new contracts with business partners.
- **Communication:** The rules on anti-corruption are regularly communicated internally. Business partners are also informed about the anti-corruption rules.



- Monitoring and auditing: The Anti-Corruption Policy and related processes are regularly reviewed for their adequacy and effectiveness.

2.2 Incident Reporting/Whistleblower Procedure

If an employee or a business partner has the impression that a process/action could be a violation of applicable anti-corruption law or this policy, he or she can contact Michael Beyer or our law firm Dr. Schneider, Seneca & Partner GbR (Email:bochum@schneider-seneca.de).

Alternatively, a report can also be made via the information portal of pbz GmbH – either via <https://www.pbzessen.de/meldestelle/> or by e-mail to compliance@pbzessen.de.

We take reports very seriously and follow up on them. The whistleblower is protected and does not have to fear being disadvantaged. All indications as well as the status of the investigation and measures taken are reported to the management.

5. 3 Roles and Responsibilities

3.1 Authors of the Directive

The management of pbz GmbH bears overall responsibility for compliance with all guidelines in the company. To assist them, the management appoints a member of its circle as the person responsible for this policy.

The author of the policy is responsible for ensuring that the policy is created, approved and implemented, as well as managed, maintained and monitored.

3.2 Administrator of the Policy and Anti-Corruption Officer

The administrator of the policy is appointed by the policy author. He is responsible for the effective implementation and use of the anti-bribery compliance program within pbz GmbH. This includes the implementation of the requirements of this Directive as well as the monitoring and information obligations. His responsibilities include, but are not limited to:

- Accepting and processing reports, e.g. bribery, endangering the personal safety of an employee or representative of pbz GmbH, violations of this policy;
- monitoring compliance with the provisions of this Directive, with a particular focus on high-risk business areas;
- Identification of employees of particularly high-risk business areas for intensive anti-corruption training;
- Review of the anti-corruption compliance program for its appropriateness, expediency and effectiveness;
- Regular information to the management.