

**KOMAX GROUP
ANTI-BRIBERY & CORRUPTION
POLICY**

CONTENT

1	Process Owner	4
<hr/>		
2	Introduction	4
<hr/>		
3	Scope and Applicability	4
<hr/>		
4	Principles and Rules	4
4.1	Basic Rules	4
4.2	Gifts, Hospitality, and Entertainment	5
4.3	Grants, Donations and Sponsorship	6
4.4	Political Contributions	6
4.5	Facilitation Payments	6
4.6	Third Parties	6
4.7	New Business and Joint Ventures	6
4.8	Books and Records/Internal Controls	6
<hr/>		
5	Implementation	7
5.1	Training	7
5.2	Reporting Potential Misconduct	7
5.3	Breach of this Policy	7
5.4	Responsibilities and Implementation	7

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1 Process Owner

Group General Counsel (andreas.buetler@komaxgroup.com)

2 Introduction

Our Komax Group Code of Conduct (“Code”) establishes founding principles, who we are and how each of us does business, every day. A founding principle of our Code is how we treat our employees, customers, suppliers, contractors, other stakeholders and third parties in our value chain. This document provides additional and complementary guidance on Komax’s commitment against bribery and corruption.

3 Scope and Applicability

This Policy applies to all individuals working for Komax companies worldwide irrespective of their position or their relationship with them. This includes regular employees, dispatched employees, and employees on temporary or part time basis as well as officers, directors, and management positions irrespective of the specific contract governing their work at Komax (hereinafter “Associates”).

This Policy addresses a variety of contexts in which bribery issues may arise. Other aspects of business ethics and corruption, including conflicts of interest as well as insider trading, are regulated separately.

This Policy contains Komax’ global standards. It applies in every market, even if local law is more lenient. More stringent local laws or procedures always apply take precedence and local market and/or business rules may be introduced in order to detail specific local limits and procedures.

4 Principles and Rules

4.1 Basic Rules

Principles and Rules

Komax is committed to a strong work ethic and strictly prohibits its employees, service providers, and agents from engaging in bribery and corruption, as well as any conduct which could give rise to the appearance or suspicion of such illicit activities. Associates must not bribe, and they must not use intermediaries, such as agents, consultants, advisers, distributors or any other business partners to commit acts of bribery.

Komax does not distinguish between public officials and private persons so far as bribery is concerned: bribery is not tolerated, regardless of the status of the recipient.

We always ask ourselves before offering, giving, or promising anything of value to any person if what we are considering could be viewed as having an illegitimate purpose. If the answer is yes, we must not proceed.

If we are in any doubt, we consult Group Legal & Compliance before proceeding.

Definitions

Bribery means offering, giving or promising (or authorizing someone to offer, give, or promise) an improper benefit, directly or indirectly, with the intention of influencing or rewarding the behavior of someone to obtain or retain a commercial advantage.

Bribery can take a variety of forms – offering or giving money or anything else of value. In fact, even common business practices or social activities, such as the provision of gifts and hospitality, can constitute bribes in some circumstances.

4.2 Gifts, Hospitality, and Entertainment

Principles and Rules

Gifts offered to third parties (such as customers, distributors, vendors, service providers, government officials, doctors or other professionals) must be reasonable, modest and appropriate under the circumstances and must not create the appearance of improper influence or illegitimate advantage. Gifts should normally be offered only on customary business and cultural occasions and shall never include cash or cash equivalents (e.g., shopping coupons).

Gifts, hospitality, and entertainment must never be promised, offered, or provided with the intent of causing the recipient to do something favoring Komax, to reward such behavior, or to refrain from doing something disadvantaging Komax.

Komax may offer reasonable and appropriate meals and hotel accommodation to third parties who attend business meetings, conferences or events which are hosted, supported or sponsored by Komax provided they are conducive and proportionate to the legitimate underlying purpose. Further, reasonable and appropriate entertainment, local tours, cultural and sporting events and the like may be offered to third parties only in conjunction with legitimate business meetings, conferences or events hosted, supported or sponsored by Komax. We do not pay for any side or extended trips on a stand-alone basis.

We do not pay for the entertainment, hospitality, or travel costs of anyone who accompanies an invitee to a Komax business meeting, congress, or comparable event. In situations where an invitee is unable to travel alone (e.g., patients or minors), travel costs for an accompanying person (e.g., caregiver) can be paid for provided that the rationale for this support is legitimate, documented, and considers applicable data privacy requirements.

Before giving a gift or providing hospitality or entertainment to anyone, we consider whether the reputation of Komax, those involved, or the recipient is likely to be damaged if news of the gift, hospitality, or entertainment appeared on the front page of a newspaper. If this would embarrass either Komax or the recipient, we do not proceed.

Definitions

Gifts are benefits of any kind given to someone as a sign of appreciation or friendship without expectation of receiving anything in return. They include 'courtesy gifts', which are small gifts given at culturally recognized occasions (e.g., weddings, funerals) or special times of the year (e.g., Christmas, New Year).

Hospitality generally includes refreshments, meals, and accommodation. Entertainment generally includes attendance at plays, concerts, and sports events.

4.3 Grants, Donations, and Sponsorship

Komax may offer scholarships, grants, charitable contributions or non-commercial sponsorships to support the advancement of knowledge in industry-related areas or to support other socially beneficial purposes. They must never be made to procure an improper advantage to Komax nor be made conditional upon an individual's or organization's agreement to recommend or promote Komax products.

4.4 Political Contributions

Komax has adopted a general policy prohibiting Komax affiliates from making political contributions to political parties or candidates.

4.5 Facilitation Payments

Komax employees must never pay or use third parties to pay an unofficial gratuity to government officials or employees in order to secure or expedite routine administrative actions, such as customs clearances, visas, permits or licenses.

4.6 Third Parties

Komax takes care in its dealings with third parties and will never use them to pay bribes or engage in corrupt practices. Komax requires its suppliers, service providers, distributors, and third parties acting on its behalf to act with integrity and to comply with anti-bribery laws. The decision to purchase from a certain supplier, to engage a service provider, or to appoint a commercial agent or distributor, must follow an appropriate due diligence process which is consistent with Corporate Guidelines. If it becomes clear or appears likely during the course of the relationship that a third party is engaging in inappropriate or illicit practices, then Group Legal & Compliance must be immediately consulted for guidance.

4.7 New Business and Joint Ventures

Principles and Rules

Before entering into an agreement for new business or entering into a joint venture, adequate anti-bribery due diligence must be completed.

Definitions

New business means any transaction involving the takeover or acquisition of all or any part of a third party or business, or the merger of a Komax business with another company or business.

Joint venture means any type of joint agreement or arrangement between Komax and one or more third parties to own and operate an enterprise as a separate business for the mutual benefit of Komax and the third party or parties.

4.8 Books and Records/Internal Controls

As part of its internal controls against corruption, Komax requires that all business transactions and financial flows including those concerning the company's provision of gifts, hospitality, travel, entertainment, scholarships, grants, and charitable contributions be properly recorded, classified, reviewed, and documented in the books and record of the relevant Komax entity. All relevant financial controls and approval procedures must be followed. The retention and archive of Komax records must be consistent with Komax standards and tax and other applicable laws and regulations.

5 Implementation

5.1 Training

Associates must familiarize themselves with this Policy. They must be trained per the Komax compliance training cycle. Local Komax organizations may define additional training requirements.

5.2 Reporting Potential Misconduct

Any Associate with knowledge of suspected misconduct must report his or her suspicion promptly in accordance with the Integrity Line process. Associates who report potential misconduct in good faith or who provide information or otherwise assist in any inquiry or investigation of potential misconduct will be protected against retaliation.

5.3 Breach of this Policy

Breaches of this Policy will not be tolerated and may lead to disciplinary and other actions up to and including termination of employment.

5.4 Responsibilities and Implementation

It is the responsibility of every Komax manager to implement this Policy within his or her area of functional responsibility, lead by example, and provide guidance to the Associates reporting to him or her. All Associates are responsible for adhering to the principles and rules set out in this Policy.