



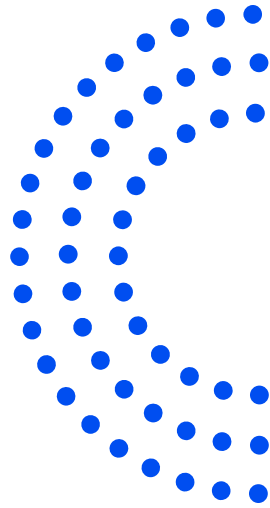
partner for
intelligent
solutions

intellcert

Guideline for Corruption Prevention



www.intellcert.com



Preamble

intellcert has earned its name and reputation among its customers and competitors through its commitment to conducting its business according to moral, ethical, and legal standards. The company does not allow or tolerate any form of corruption.

The Corruption Prevention Policy is designed to assist executives and employees in taking the necessary measures for corruption prevention and combating corruption.

Scope of Application

This policy applies to all employees, senior executives, and all third parties who are directly involved in our business. It elaborates on the principles outlined in the code of conduct regarding the interaction with business partners and decision-makers.

Objective

This policy outlines the company's moral and legal responsibility to combat corruption and provides tools and methods to control and counteract such practices.

Bedburg, 16.10.2023

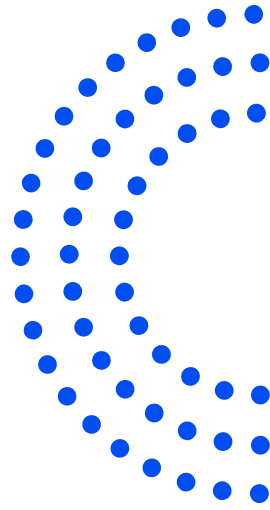
Place, Date

A handwritten signature in blue ink, appearing to read "R. Dodyall". The signature is fluid and cursive, with a long horizontal stroke at the end.

Managing Director

Personnel

Personnel for particularly corruption-prone areas must be selected with particular care. Ongoing and, if necessary, event-specific awareness training for employees working in these areas is to be conducted. Every employee is required to commit in writing to adhering to the code of conduct against corruption.



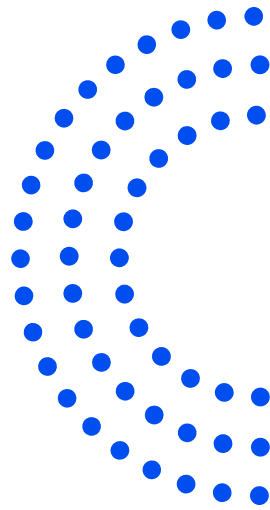
Awareness Raising and Instruction of Employees

Employees are to be made aware of the risks of corruption and instructed about the consequences of corrupt behavior. The instruction is to be documented. Regarding potential corruption risks, employees are also to be sensitized subsequently. For this purpose, the corruption prevention officer provides appropriate tools, such as a presentation on corruption prevention.

Furthermore, a code of conduct against corruption should inform employees about what they specifically need to consider in particularly corruption-prone work areas or situations and what consequences to expect in case of misconduct.

Training and Professional Development

Corruption prevention should be given a sustainable place in training and professional development, ensuring that forms, signs, and impacts of corruption, as well as the legal consequences under criminal, civil service, and labor law, are conveyed. Separate training sessions on corruption prevention and combating corruption should be offered and conducted for employees in particularly corruption-prone areas, their supervisors, and the designated contacts for corruption prevention.



Corruption

Corruption is generally defined as improper action or omission in a decision-making process due to an unlawful influence, involving the provision or acceptance of personal benefits. Corrupt practices are characterized by the abuse of a position or status, aiming to obtain or seek personal advantages while simultaneously concealing these actions.

Corruption-prone Work Areas

A work area is considered corruption-prone when the behavior of employees or decisions made by them result in others (such as individuals, businesses, associations, clubs, individuals or corporations, other institutions) receiving material or immaterial benefits or being relieved of a burden. It can also be when third parties can provide benefits to employees to which they have no rightful claim.

Documentation of Particularly Vulnerable Work Areas

Regular and, if necessary, ad-hoc investigations are to be conducted to determine particularly corruption-prone work areas. The results are summarized in a documentation of particularly vulnerable work areas.

This documentation should provide information about the degree of corruption vulnerability in the affected work areas, taking into account the presence of corruption prevention measures.

Promotion of Awareness

Targeted training sessions aim to enhance awareness of the dangers of corruption and methods for prevention. Employees and supervisors need to be trained to recognize corruption and manipulative practices, as well as to understand the relevant regulations.

For supervisors, specific training on exercising systematic managerial and professional oversight should be a part of their training. Attendance at these training sessions is mandatory.

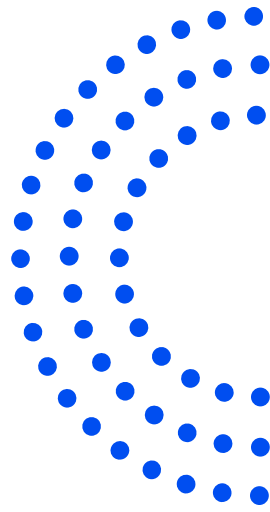
Dual Control Principle and Transparency

Especially in particularly corruption-prone work areas, the dual control principle must be ensured. The dual control principle aims to reduce the risk of errors and misuse in decision-making. According to this principle, important decisions should not be made by a single individual. In such cases, there is participation or oversight by other individuals or through suitable automated control mechanisms.

Obligation to Report Suspected Corruption

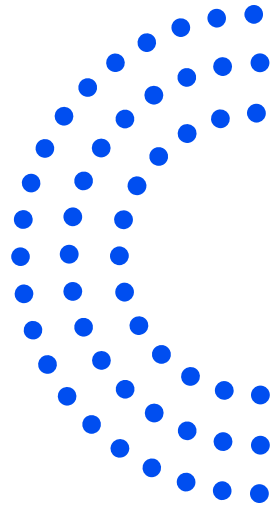
Employees are obligated to inform their supervisors if they receive specific indications of corrupt behavior. Facts indicating suspicion that the supervisor is involved in criminal activities should be reported to the next higher-level supervisor or a higher-level department.

The information can also be provided to the designated contact person for corruption prevention. Supervisors are required to immediately inform the contact person for corruption prevention upon receiving reports of corrupt behavior. The contact person for corruption prevention is obliged to report, in an anonymized manner, every case of suspected corruption, the measures taken in this context, and their outcomes. The contact person for corruption prevention maintains an overview of all cases.



Disciplinary Proceedings

intellcert reserves the right to initiate disciplinary proceedings at any time in the event of substantiated suspicions, where employees may face employment-related measures, including immediate termination of employment.



Investigations by Law Enforcement Authorities

In the case of substantiated suspicion of a corruption offense, law enforcement authorities are to be notified, and Intellcert is obligated to assist them in their investigation efforts, especially in preparing searches and seizures as well as analyzing seized materials. Employees of Intellcert are to refrain from any actions that could obstruct the investigations of law enforcement authorities.gefährden könnte.

Effective Ddate

This policy shall enter into force on the day following its publication.