



# Anti-Bribery Policy

## Nera Kritis SA

Effective: October 1<sup>st</sup>, 2021

Version 1, EN



# **Introduction**

## **1.1 Purpose**

The purpose of this policy is to outline the Company's risks related to bribery and corruption, while highlighting the responsibilities of all stakeholders involved within the company. There are also tools and necessary support to identify, and combat those risks.

## **1.2 Scope and Applicability**

This Policy applies to all employees, partners and subcontractors for all activities related to Nera Kritis SA. Several contexts in which bribery issues may arise are addressed. Other aspects of business ethics and corruption, including conflicts of interest and passive bribery (e.g. receipt of a bribe) are also addressed. This Policy is effective as of October 1, 2021, and must be adopted by all stakeholders addressed above.

## **2. Principles and Rules**

### **2.1 Basic Rules**

#### **Principles and Rules**

All persons defined above in 1.2 must not conduct bribery directly or indirectly, either through intermediaries or personally. For Nera Kritis SA, there is no distinction between public officials and private persons so far as bribery is concerned: bribery is not tolerated, regardless of the status of the recipient. All stakeholders should consider before offering, giving, or promising anything of value to any person if this could be viewed as bribery or having an illegitimate purpose. If the answer is yes, the person must not proceed. If you are in any doubt, consult a legal or compliance representative 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.

## **2.2 Gifts, Hospitality, and Entertainment**

### **Principles and Rules**

Gifts, hospitality, and entertainment must be modest, reasonable and infrequent so far as any individual recipient is concerned.

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

Cash and gifts that are cash equivalent (e.g., prepaid cards or coupons) must never be given.

Before giving a gift or providing hospitality or entertainment to anyone, consider whether the reputation of Nera Kritis SA, yourself, or the recipient is likely to be damaged if such event was made public. In such a case avoid any action that could cause these or similar repercussions.

### **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 or special times of the year.

Hospitality generally includes refreshments, meals, and accommodation. Entertainment generally includes business dinner etc.

## **2.3 Rules Relating to Public Officials**

### **Principles and Rules**

Nera Kritis SA does not differentiate between employees of private sector and public officials as far as bribery is concerned. It is important though to recognize that especially public officials are subject to rules, laws and restrictions that do not apply to persons in the private sector.

Any relationship with public officials must be in strict compliance with the rules and regulations to which they are subject. This equates to any applicable rules or regulations

in the particular country relating to public officials or that have been imposed by their employer/government and any dealings with a public official must be fully transparent, properly documented, and accounted for.

## **Definitions**

The term “public official” includes:

- Any elected or appointed officer or employee of a government or government department, government agency, or of a company owned or partially owned by a government
- Any elected or appointed officers or employees of public international organizations, such as the United Nations
- Any person acting in an official capacity on behalf of a government or a government department, government agency or a public international organization
- Politicians and candidates for a political office
- Any other person who is a public official according to applicable laws, regulations and industry codes

## **3. Implementation**

### **3.1 Training**

Employees must familiarize themselves with this Policy and must be trained per the Nera Kritis SA training curriculum. Nera Kritis SA define additional training requirements.

### **3.2 Reporting Potential Misconduct/Non-Retaliation**

Any stakeholder with knowledge of suspected misconduct must report his or her suspicion promptly in accordance with the tools and process described in the whistleblowing 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.

### **3.3 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.

### **3.4 Responsibilities and Implementation**

It is the responsibility of every Nera Kritis SA manager to implement this Policy within his or her area of functional responsibility, lead by example, and provide guidance to the employees reporting to him or her.

All employees are responsible for following the principles and rules set out in this Policy.