

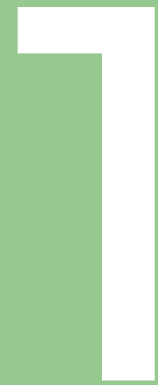
UNIQUE, UNITED.



ANTI-CORRUPTION POLICY

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PURPOSE OF THE ANTI-CORRUPTION POLICY

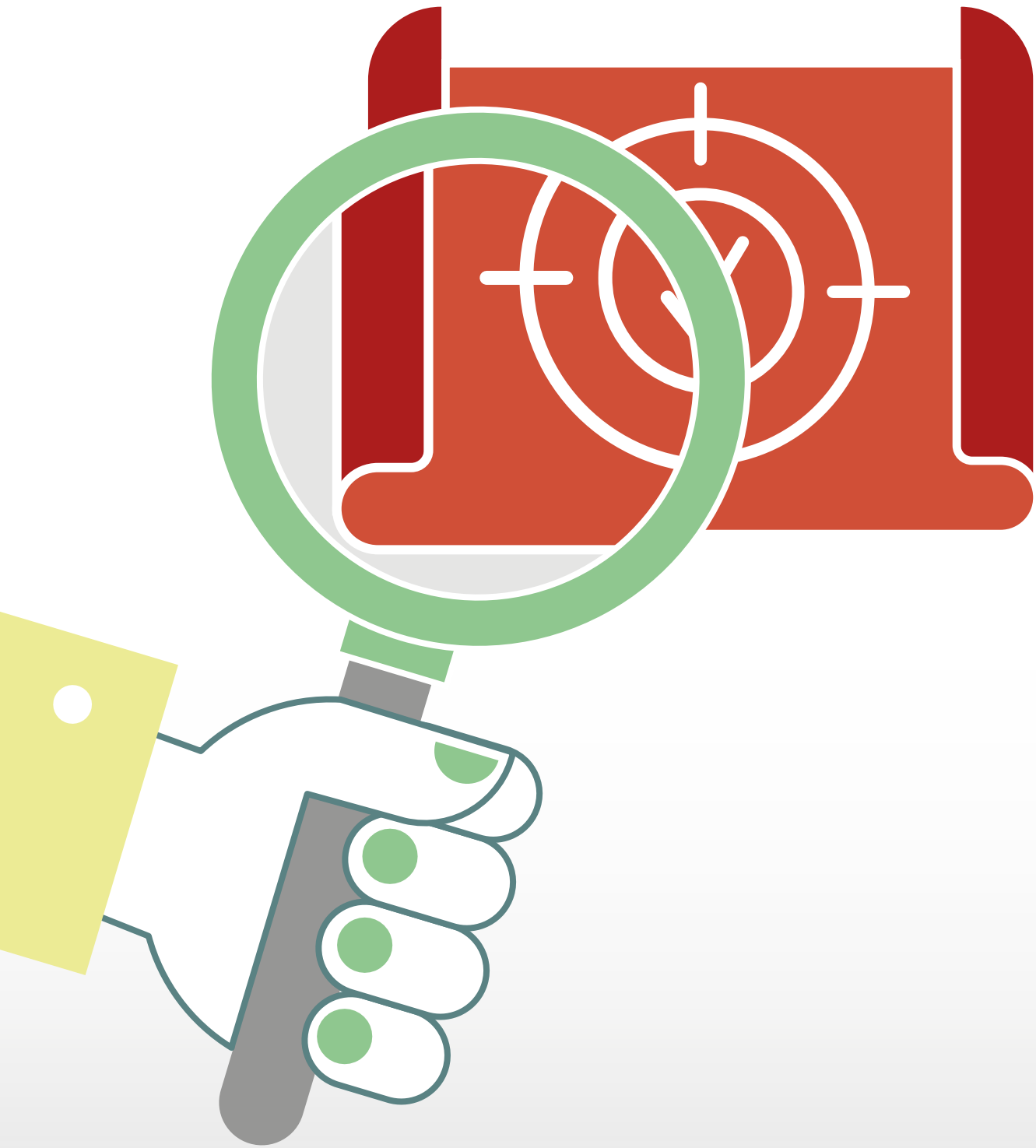
Why? Because it concerns all of us. Corruption is one of the major injustices of our time. And it defines us as a company. We have made the conscious and active decision to implement and follow an anti-corruption program: With a clear stance and in accordance with our ethic standards as a group of companies.

B.I.G. does not tolerate corruption from either employees or business partners. B.I.G. conducts its business only according to applicable laws and acts with integrity in competition.

B.I.G. commits itself and its employees to compliance with national and international laws and legal regulations (German Criminal Code, Foreign Corrupt Practices Act, UK Bribery Act).

The fight against corruption is of particular importance, as corruption may have far-reaching consequences for B.I.G. and the individuals involved. Any violation of anti-corruption laws may result in high fines or imprisonment and may entail considerable damage to our image. Violations by individuals will always directly damage our entire company.

All B.I.G. employees must comply with this anti-corruption policy. Any violation of anti-corruption laws destroys trust in colleagues and business partners and entails civil and criminal penalties. B.I.G. would rather not enter into a business transaction than violate applicable laws or the company's principles.



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SCOPE OF APPLICATION

This policy applies to all employees of B.I.G. worldwide, including apprentices, interns, advisors, contractors, customers, suppliers and any persons executing a function in the name of the company.

We expect our business partners to comply with the policy.



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DEFINITIONS

What is corruption?

To put it simple, corruption is the “misuse of entrusted power for private gain or advantage”.

In detail, corruption means that incentives, bonuses, preferred treatments or other benefits are offered, promised or accepted from a position of trust for the purpose of influencing fair, objective and proper business or official decisions.

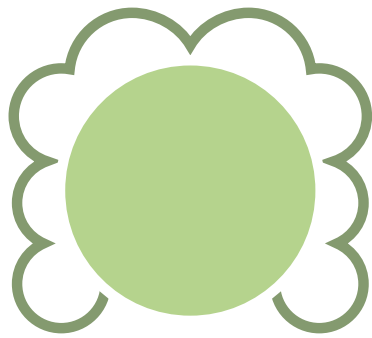
Not only the acceptance or grant of financial or other gratuities is sanctioned, but also the offer or demand thereof.

Facilitation payments are smaller bribery payments made to officials in order to facilitate a routine official measure the company is entitled to. In accordance with most legal systems, they are also considered to be an act of corruption.

What are gratuities?

Gratuities may be material or immaterial advantages, such as:

- cash payments
- travel
- restaurant visits
- invitations to festivities
- work and services
- any other benefits in kind
- honorary posts
- club memberships



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DEALINGS WITH PUBLIC OFFICIALS

What is a public official?

Whether or not a person is considered to be a public official is laid down in national law and thus the definition of public official may vary from country to country.

In accordance with German law, public officials may be: civil servants, judges or persons holding a public-law office, and persons working for a

public authority or another body or who execute public administration tasks, including members of governments, of judicial, fiscal and administrative authorities, public services, utility companies or district heating suppliers.

Giving gratuities to public officials

We must avoid giving gratuities to public officials. In most countries, dealing with public officials is subject to stricter criminal-law regulations than dealing with business partners or individuals, as the independence of public administrations is to be particularly protected.

Federal administration employees must not accept any benefits or gifts without the approval of the competent government agency. Public officials must not be invited to meals or events, as this is subject to a high legal risk.



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COOPERATION WITH BUSINESS PARTNERS

What is a business partner?

Business partners are all entities and individuals that currently are or will be in a business relationship with the company.



Granting and accepting gratuities

In business life, it is important to maintain good relationships with business partners, but also to establish new contacts to promote further cooperation. Gifts and gratuities are part of the usual social graces in every culture and form of society. However, gifts, invitations, hospitality or gratuities of any kind may be misused or misconstrued as a means of bribery. Gratuities are not permitted and may only be accepted and given in exceptional cases.

All employees of the company must comply with the following rules:

- Gratuities must not be considered to be a tradeoff, but must be given voluntarily.
- Gratuities must never be given, promised or accepted in cash or a similar form (discounts, vouchers, loans, bank transfers).
- Gratuities must be of a reasonable and usual value and correspond to the recipient's usual standard of living.
- Small give-aways (promotional items) are generally admissible.
- Gratuities must not be sent to an individual's home address.
- Gratuities must not be given during contract negotiations.
- Gratuities must be transparently entered and documented in the books and records by Compliance employees. Please inform the Compliance team if you received a gratuity.

Requirements for permissible gratuities:

- The value of the gratuity may not exceed € 25;
- Promotional gifts for no particular reason, e.g. pens, wall calendars;
- Promotional items customary in trade, e.g.: chocolate, flowers for particular occasions: e.g.: Christmas, company anniversary.

Requirements for permitted invitations:

- Invitations to business meals. The business reason for the meal must be documented.
- Invitations to professional events or conferences. Attendance must be solely in the interest of the company.

Inadmissible invitations: Invitations to sports events, theater or other cultural events.

Gifts, invitations, gratuities or other benefits are generally admissible if and to the extent they are in line with the above rules, customary in society, of reasonable value and do not give the impression of being a tradeoff of any kind. Any gifts, invitations, gratuities or other benefits the value of which exceeds the above-stated values or does not correspond to the above rules will be returned in any case. We must never give the impression that employees of B.I.G. are susceptible to gifts. In case of doubt, the gratuity must be politely rejected and/or returned.



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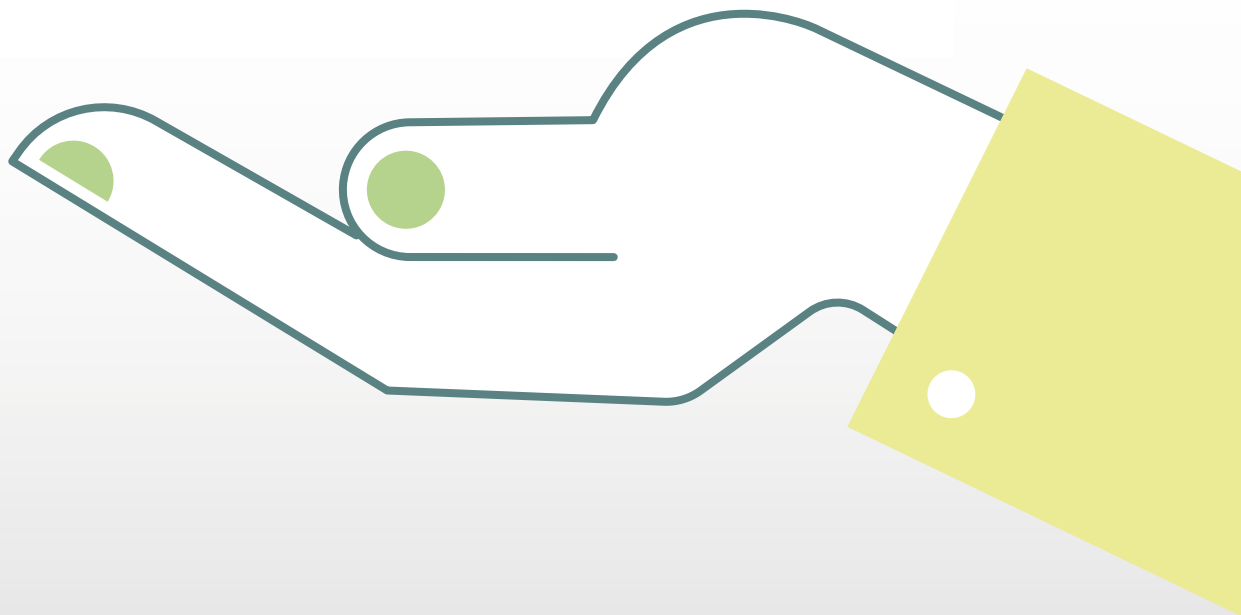
VIOLATIONS OF ANTI-CORRUPTION LAWS

Consequences for B.I.G

- Criminal law consequences: Fine
- Damage to our image
- Loss of contracts
- Liability to third parties under civil law
- High legal and attorneys fees
- Profit skimming.

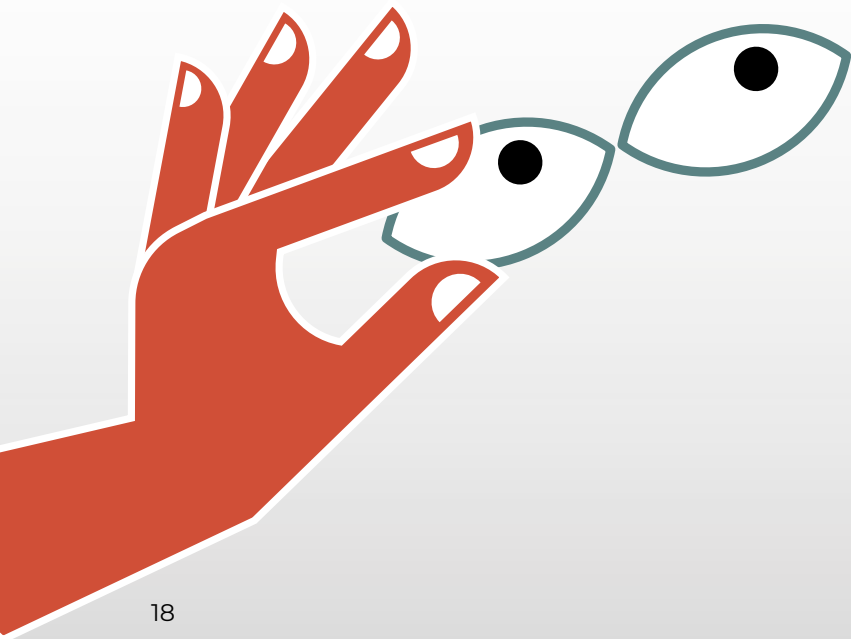
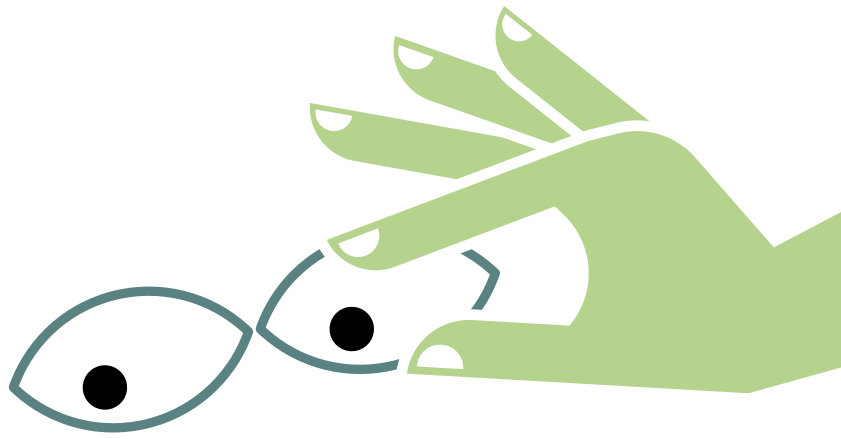
Consequences for individuals

- Criminal law consequences: Imprisonment, fine
- Consequences under employment law (e.g. termination of employment)
- Liability to third parties under civil law



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PREVENTION OF CORRUPTION



Principle of dual control and transparency

One of B.I.G.'s distinctive features is its transparent and reliable behavior towards customers and business partners. In order to protect all employees, business decisions, performance and the initiation of business relationships must be in accordance with the principles of transparency and dual control. Within B.I.G., the principle of dual control must be applied to any and all business processes that are of legal relevance.

The principle of dual control is based on mutual responsibility and control. Where the principle of dual control cannot be applied in any individual case, other measures for the prevention of corruption must be implemented and completely, clearly and comprehensively documented.

Tone at the top – management's exemplary function

B.I.G.'s management and executives are role models regarding the implementation of and compliance with this policy. Executives have the obligation to prevent any corrupt behavior in their respective spheres of responsibility. Moreover, they must ensure that all employees in their respective spheres of responsibility are aware of and strictly abide by this

policy. In addition to the executives, all employees must report any irregularities regarding suspected corruption or violations of applicable law. Such violations must be reported to the line manager or to the Compliance function. Each report will be treated confidentially and will not have any negative consequences for the reporting persons.

Training and communication

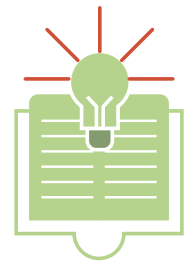
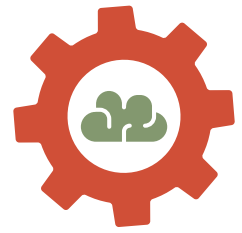
This policy will be published on the intranet and will be made available to all employees. Employees who are at a greater risk of encountering corruption due to their roles and positions, e.g. employees in Sales, Marketing or Purchasing, will receive adequate training in order to implement and comply with this policy.

At the beginning of each business relationship, we inform our business partners of our principle: zero tolerance for bribery and corruption.

Monitoring and revision

The Compliance team monitors the effectiveness and implementation of this policy and regularly reviews its appropriateness, suitability and effectiveness.

We count on you! All employees are responsible for the successful implementation of this policy. Please support us by helping us improve even more. Any suggestions on how to optimize this policy are welcomed. Please contact the Compliance team.



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FINAL PROVISIONS

This policy is available to everyone at: <https://berlin.industrial.group/en/home/> Employees also have the option of accessing this policy on the intranet.

All employees are required to complete the whistleblower system training offered by the company and organized by Compliance employees.

This policy comes into effect on July 13, 2023.

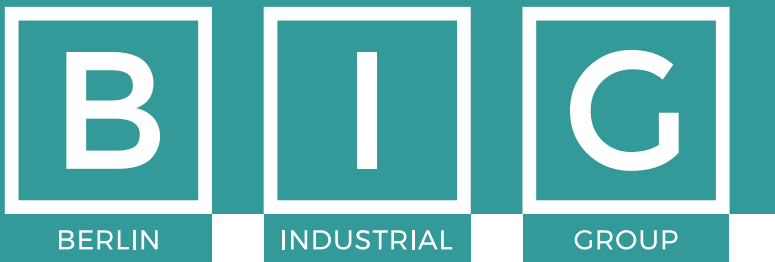
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