



Anti-Corruption Policy

Status as of 01.01.2023

1. Purpose

The purpose of this policy is to prevent corruption in connection with the business activities of REFLECTS GmbH. Corruption damages the reputation of a company in the eyes of customers, employees, business partners, authorities and the public. It runs counter to the values of REFLECTS GmbH and will not be tolerated in any way.

2. Scope of Application

This anti-corruption policy applies to REFLECTS GmbH with its registered office in 50858 Cologne, Toyota-Allee 54. All managers, employees, commissioned parties and suppliers as well as representatives of REFLECTS GmbH shall ensure that any form of corruption is refrained from and prevented in the business relationships of REFLECTS GmbH with other companies. All employees of the REFLECTS GmbH do their work correctly and without taking advantage.

3. Legislation

The anti-corruption policy of REFLECTS GmbH takes into account the legal requirements under German law. Here, above all, § 299 StGB (bribery and corruptibility in business transactions), § 331 StGB (acceptance of advantage by public officials), § 332 StGB (passive bribery of public officials), § 333 StGB (granting of advantage to public officials), § 334 StGB (active bribery of public officials), § 108e StGB (bribery of members of parliament). In addition, Section 261 StGB (money laundering) and Section 266 StGB (breach of trust) are relevant.

4. Bribe Payments & Money Laundering

Facilitation payments are not permitted and will not be tolerated under any circumstances.

Every employee must comply with the laws against money laundering and immediately report any suspicions of money laundering to the respective senior manager or supervisor and the compliance officer.

5. Conduct and Commitment

REFLECTS GmbH hereby obligates its employees, managers, commissioned parties and representatives of the company to refrain from any form of corruption. All mentioned groups are obliged to act against any suspicion of corruption and if necessary to take measures to prevent it in connection with the business activities of REFLECTS GmbH. Actions which alone could give the impression of taking advantage must also be avoided. This applies even if none of the above-mentioned laws are violated.

Corruption is a behavior contrary to contract or norm due to the receipt of money or benefits by a third party who hopes to gain advantages therefrom. It is unethical behavior that runs counter to the values of REFLECTS GmbH. Corruption can be the direct or indirect

solicitation, granting, acceptance or promise of advantages to managers and employees, commissioned parties or business partners or decision-makers at the customer.

Examples of unjustified business advantages are:

- Giving preferential treatment despite paying higher prices while accepting poorer quality
- Preferential treatment despite equal conditions as competitors
- Preferential treatment of customers with regard to conditions, quantity structures or delivery dates
- Offering information advantage in tenders
- Providing assistance to others in unlawful acts
- Allowing unlawful acts to be carried out by relatives, friends or intermediaries

Officially agreed condition advantages such as discounts and refunds do not apply and are permitted. In case of doubt, consult with the supervisor or manager.

Invitations to and participation in social and civic events during free time are permissible in a business environment if they remain appropriate. They must also not give the impression of being used to gain an advantage or give rise to conflicts of interest.

Even if the performance to obtain the advantage does not directly benefit the manager, the employee, representative of the company or a party commissioned by REFLECTS, it may be a case of non-permitted advantage taking.

All actions, including preparatory actions, to cover up the granting of an advantage are already considered corrupt acts and are punishable.

Secondary activities for competitor companies or business partners are not permitted.

Managers can also be held responsible if they have violated their duty of care to prevent corruption.

Every manager is responsible for implementing compliance measures and ensuring that they are observed. He or she is obliged to prevent corrupt activities, to follow up on indications of possible corruption, to report these to the ombudsman/compliance officer and to ensure that procedures are followed to prevent the preconditions for corruption. It is also obliged to comply with the management principles of REFLECTS GmbH and to assess employees only according to their performance.

Discrimination on the grounds of race, ethnic origin, gender, disability, age, religion or ideology or sexual identity are strictly prohibited. This applies in particular to dealings with employees and business partners, as well as when advertising jobs and when hiring and terminating employees.

Every employee is therefore obliged to

- comply with the laws, regulations and operating instructions, occupational safety provisions and environmental and data protection laws applicable in his or her area of responsibility
- not to enter into price agreements with competitors
- to respect and promote the reputation of REFLECTS GmbH and to avoid conflicts of interest of any kind
- to comply with tender specifications
- to grant equal rights to customers and suppliers of goods and services, unless documented special conditions have been agreed upon
- not to accept any unlawful material or immaterial benefits for the purpose of obtaining advantages
- to comply with the dual control principle when signing off invoices
- to report compliance violations to the ombudsman/compliance officer

6. Donations and Sponsoring

REFLECTS GmbH makes donations in cash and in kind for non-profit and charitable purposes. They may only be made in consultation with the management. Sponsoring and donations shall be made in accordance with applicable laws and the above regulation to avoid corruption and conflicts of interest.

7. Compliance Responsibility

Mr. Alexander Schulte, Commercial Manager, is responsible for compliance within the company.

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The Compliance Officer supports, advises and monitors managers, employees, commissioned parties and representatives of the company in fulfilling this responsibility. If, in his opinion, it is necessary due to possible corruption risks, he can initiate appropriate measures and instruct employees.

8. Ombudsman Compliance

Ombudsman compliance

The following acts as impartial ombudsman

SBB-Consulting UG (hb)

Mr. Johann Böhmer

Salierring 32

50677 Cologne

E-mail address: complaint@reflectscompliance.com

9. Confidential reporting channel for violations

Violations of the REFLECTS GmbH Anti-Corruption Policy can be sent to complaint@reflectscompliance.com via the Ombudsman, Mr. Johann Böhmer. Mr. Böhmer acts as an intermediary between the complainant and REFLECTS GmbH. The requirements of the DSGVO are complied with. Information about the reporting party is not disclosed and confidentiality is guaranteed. Reporting parties are protected from reprisals.

10. Sanctioning

Violations of compliance rules are subject to warning and/or termination. In addition, the penalties provided for in the relevant laws will apply.

11. Contact Details

REFLECTS GmbH

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