

Anti-Corruption Policy

apt Group

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Applicable Documents: This Policy applies to the following additional document

- Code of Conduct apt

For the apt group



August 2022, Michael Zint, Chief Executive Officer (CEO)

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1 purpose and area of application

This Policy and the processes described in this Policy apply to the entire apt Group (“apt”). The management and all employees (including interns, working students, temporary workers and freelancers in their work for apt) must adhere to the guidelines and processes described here, because they aim to create a fair, corruption-free working environment and a trustworthy, honest and to ensure fair dealings with each other and with each individual stakeholder (interest group) and other third parties (e.g. customers, competitors, officials). They not only specifically serve to minimize the risk of corruption, undue influence or other white-collar crimes such as theft or fraud, but also to protect each individual.

It is strongly recommended that when in doubt, you should always contact your supervisor for advice.

2 Zero tolerance approach to bribery

At apt no bribes are paid or accepted. apt has a zero tolerance policy towards bribery. Violations will be punished with appropriate measures.

A bribe is anything of value that is offered, promised, given or received to improperly influence a decision or provide an improper or unfair advantage to oneself or a related party in promoting, enhancing, obtaining or retaining to obtain from shops. Bribes do not always have to be in the form of cash, but can also be many other benefits that do not always have to be offered immediately, including:

- gifts, travels, entertainment and hospitality;
- political donations;
- charitable donations;
- job offers, directorships or internships;
- procurement and service contracts;
- bogus jobs or "consultant" relationships;
- Excessive discounts or rebates; or
- Loans, debt relief or other transactions that are not arm's length.

Bribe payments, also known as facilitation payments, are also a form of bribery and are therefore not permitted. These are (smaller) payments made to secure or expedite routine operations or to otherwise induce officials or other third parties to carry out routine tasks that they are otherwise obliged to carry out, e.g. B. the issuance of permits or the release of goods by customs. However, facilitation payments are not official statutory fees or administrative fees formally imposed and codified by government agencies for expedited services.

2.1 Checking of business partners

Of course, third parties may neither accept nor grant bribes for apt. apt also wishes to refrain from working with third parties who are (or have been) involved in corruption or other white-collar crime and therefore reserves the right to audit contractors, joint venture partners, agents and other third parties in order to establish their reliability and credibility where justified by the estimated risk. Such an investigation could include meeting with prospective business partners to better assess their business practices and anti-bribery and anti-corruption policies/controls, as well as investigating their reputation and past conduct.

2.2 Complete accounting

All financial transactions are recorded in full, accurately and in detail so that the purpose and amount of a transaction can be clearly seen. There are internal controls and there is a 4-eyes principle at the relevant points.

3 gifts and invitations

3.1 definitions

A "gift" is any item of any value, including money, vouchers, favors, services, and promises to do something in the future, that the employee - or someone in the family, household, or person with whom the employee has a close personal or business relationship or who acts on behalf of the employee - granted or received.

In contrast, travel invitations, tickets to events where the host is present, hospitality, business meals or any other type of hospitality such as business meals are referred to as "invitations". Gifts and invitations can of course also be given at the same time. Smaller gifts (coffee, water, fruit...) are neither gifts nor invitations within the meaning of these guidelines and can generally be accepted and offered.

A "business partner" is any third party with whom apt maintains or intends to maintain a contractual or other relationship to conduct business activities.

A "special occasion" is e.g. usual holidays throughout Germany, the Netherlands and the Czech Republic such as Easter or Christmas, births of their own children, weddings or deaths. Upcoming contracts, on the other hand, are explicitly not a special reason.

3.2 gifts by and for business partners

Gifts from (potential) business partners: Apart from the exceptions defined below, gifts are generally to be rejected.

Exceptions: Goods of lower value (e.g. pens, caps, rulers, usually up to a value of EUR 10) which are clearly recognizable as marketing items (e.g. by imprinted logos) may always be accepted. Gifts such as flowers, chocolates or books (i.e. things that are usually exchanged in business

relationships) may also be accepted on special occasions (holidays, birthdays, weddings...) if the gross value does not exceed EUR 50 and there is no undue influence from the gift is intended. An impending conclusion of a contract is e.g. Not a special occasion as defined in this policy and no gifts should be exchanged as this may unduly affect, or at least appear to affect, the terms of the contract.

Gifts for (potential) business partners: The rules for accepting gifts also apply vice versa, i.e. a gift for a business partner must not exceed EUR 50 and there must be a special occasion. Gifts should never be sent to a business partner's home address. In order to ensure transparency, no marking as "confidential" or similar may be made. Officials may not receive gifts, regardless of the occasion (see 3.4).

In principle, all members of the management level and their superiors as well as managing directors are permitted to give gifts within the scope described above. In all other cases, the inviting employee must obtain written approval (email is sufficient) from someone at that level. Employees may not personally pay for gifts and hospitality (including meals) in order to avoid obtaining approval.

Donations on behalf of apt do not qualify as gifts to business partners for purposes of this policy and must be assessed for appropriateness, both in terms of impact on apt's reputation and financial aspect (see 4).

3.3 Invitations from and to business partners

Invitations from (potential) business partners: Invitations to business meals and events are undoubtedly necessary to establish or promote business relationships, but must always be agreed with the manager. In general, sporadic invitations to meals and events can be acceptable if the business partners offer them themselves and are personally present. An invitation must always be appropriate and the invited apt employee must have a professional reason for attending the event or the meal. It must be ensured that no one-sided invitation habit is established. It should therefore be made clear to the business partner that e.g. B. a dinner is business-related, in that the costs are also covered on occasion.

What does appropriateness mean here? The cost of an event must be reviewed for reasonableness, taking into account the nature of the event, the location and the professional status of the invitee. Inappropriate invitations (e.g., going to nightclubs or lavish cocktail parties) must always be politely declined, regardless of the occasion and those involved. The rule of thumb for assessing the reasonableness of the costs is: Would I pay the amount for my own meal even without special circumstances?

The cost of any travel related to reasonable hospitality will be borne by apt and will be granted or reimbursed within the framework of the Travel Expense Policy. It is not allowed to accept invitations for private trips (e.g. weekend trips or wellness trips).

Recommendation: The employee must always weigh up with the supervisor whether it is necessary and useful for apt to be represented at an event or to accept an invitation. An invitation must be declined if the employee has or could have the impression that the provider is pursuing an inappropriate goal. If an employee is unsure whether an invitation is appropriate, the manager should be contacted for support, particularly in the case of expensive or very frequent invitations. Even if the business partner offers an escort, it must be checked in each individual case whether

it is better to be accompanied by a colleague. (Potential) conflicts of interest, i.e. when personal interests collide with those of apt, must be disclosed and resolved.

Invitation to (potential) business partners: Here, too, the rules for accepting invitations apply in reverse. In principle, the members of the Executive Board and their employees at the first management level may issue invitations. In all other cases, the inviting employee must obtain approval at this level.

An invitation must always be appropriate, and the inviting employee must ensure that it benefits the business relationship without being inappropriate. In addition, the number of participants should be balanced, i.e. approximately the same number of apt employees as external must be relevant for the meeting. For invitations to public officials, see 3.4.

apt reimburses reasonable entertainment expenses (e.g. for a lunch or dinner). Unreasonable expenses will not be reimbursed. Tips are reimbursed at a rate of 10%, up to a maximum of EUR 50.

If private and business expenses cannot be clearly separated, entertainment costs in particular must be borne privately and will not be covered by apt. In addition, reference is made to the existing travel expense guidelines.

3.4 dealing with officials

Officials within the meaning of this guideline are all persons who exercise a public function (e.g. fire brigade and police, (designated local) politicians, public prosecutors, other civil servants). All persons who work for a church are generally considered officials. The definition includes foreign officials.

The (international) regulations are even stricter for public officials than for representatives of the private sector, i.e. for a supplier, for example. It is therefore forbidden to offer or grant a gift or other advantage to a public official in the exercise of his public office. No offers such as payments, pecuniary benefits, gifts in kind or other (e.g. vouchers) may be made. This also applies to goodie bags containing goods of higher value than marketing items which apt may be able to distribute at events.

Invitations to public officials should also be exercised with great caution as, although common among private sector companies, they may not be acceptable. Hospitality for officers must therefore always be on a small scale (e.g. coffee and water and snacks during meetings are usually always acceptable). Meal invitations or similar outside of apt's offices should be sporadic, if at all, and the individual should always be able to pay for the meal themselves. Invitations from officials to official apt events (new office, inauguration of a new division, promotional events...) must be documented by the team organizing the event. When an invitation is made,

3.5 Never appropriate gifts and entertainment

Certain types of gifts and entertainment are always considered inappropriate and are prohibited, and the mere offering of such gifts and entertainment may adversely affect or result in the termination of a business relationship.

Rule: Cash and any type of gift or entertainment that may be illegal or inappropriate should never

be accepted. If an employee is offered something of this kind, he must inform his superior immediately and, if necessary, report it via one of the whistleblowing channels (see the whistleblowing management guideline). Gifts, meals, and entertainment that are repetitive, no matter how small, may be viewed as an attempt to create a commitment to the giver and should not be given or accepted.

Examples of never-acceptable gifts and entertainment:

- Cash, checks, loans, securities, etc.
- Objectionable, indecent or (potentially) illegal products and services (drugs, visits from nightclubs,...)
- holiday trips
- Invitations to events where competitors may decide things want, which contradict the antitrust regulations
- Gifts offered as a direct or indirect response to a business decision will.

If there is any doubt as to whether gifts or hospitality are appropriate under the circumstances, the manager should be contacted.

4 donations and lobbying

4.1 Charity donations

apt encourages all employees to donate personal time and resources to charitable and non-profit organizations. However, they are prohibited from using the Company's name or Company resources to fundraise unless the fundraiser is supported by the Company.

All requests for corporate donations to charities and other non-profit organizations (e.g., schools, hospitals, libraries, etc.) must be approved in advance by the manager. Charitable donations made by individuals on their own behalf should be unrelated to the Company's operations and must comply with local laws and regulations.

To ensure that apt's practices are sound, appropriate and otherwise compliant with applicable regulations, calls for donations must be logged and pre-approved.

In principle, apt does not make any donations to political parties, officials and/or candidates. The company encourages its employees to take an active role in public service. However, any participation in this regard must be made as an individual and not as a representative of the company or the parent company. Political contributions made by individuals on their own behalf that are unrelated to Company operations should comply with local laws and regulations.

4.2 lobbying

Lobbying activities generally involve attempts to influence the passage or rejection of legislation and may trigger registration and reporting requirements. In many jurisdictions, the definition of

lobbying activity is expanded to include efforts aimed at influencing the making of regulations by law enforcement agencies or other official acts of public authorities, including decisions to enter into a contract or other agreement. No lobbying activity may be undertaken on behalf of the Company without the prior written approval of a manager.

5 Policy Violations

All employees, especially those with personnel responsibilities, are responsible for preventing any form of corruption, the appearance of corruption or any other improper offer. In order to protect apt from possible damage and to protect themselves from personal liability, all employees are therefore obliged to report (possible) violations of guidelines or laws. Reports can be submitted personally, by e-mail or via apt's notification tool (link) (here also anonymously). There will be no adverse repercussions if a report is made in good faith and all information received will be kept confidential. The report management guideline, which can be viewed on the intranet, describes the reporting process in detail.

If there are doubts about the appropriateness of an event, an invitation or a gift, the supervisor should always be asked for advice on where the inquiries can be appropriately documented so that advice can be given consistently and fairly. In the event of violations of the law or this policy, apt will take consistent organizational, disciplinary, or legal action. All teams' compliance with this policy may be verified on a random basis.

6 signature

I hereby confirm that I am an employee of the apt Group and that I have carefully read and understood the content of this document.

Employee's name

Date and signature of the employee