

DEK Technologies Anti-Corruption and Anti-Bribery Policy

Purpose

We have a zero-tolerance attitude towards bribery. Even the suggestion of corruption may damage our reputation and affect our ability to do business, as well as the reputation of our employees. We are therefore committed to doing business ethically, even if this means not gaining new business, not using the services of particular agents or business partners or incurring delays in carrying on our existing business. This policy explains our individual responsibility to comply with anti-bribery and anti-corruption laws around the world and to ensure that any third parties that we engage to act on our behalf, do the same.

Principles and Responsibilities

The prohibition on accepting a bribe from, or giving a bribe to, any person applies to any person acting in the course of a business, as an employee of a business or otherwise on behalf of others in relation to their performance of their duties.

A bribe means:

- the offering, promising, giving, authorising, requesting or receiving of a financial or non-financial advantage or anything of value;
- if the purpose of the payment is to secure the improper performance of/ misuse of a person's position.

No person who is subject to this Policy shall:

- offer, provide, or authorise, a bribe or anything which may be viewed as a bribe either directly or indirectly or otherwise through any third party;
- request or receive a bribe or anything which may be viewed as a bribe either directly or indirectly or otherwise through any third party, or perform their job functions improperly in anticipation, or in consequence, of a bribe.

Facilitation Payments:

- are small unofficial payments to public officials to ensure or speed up performance of routine or necessary action which is part of the public official's usual responsibilities. These are bribes, regardless of whether they may be a part of the "way of doing business". As a representative, you must not make any facilitation payments.

Third Parties:

- We are responsible for the actions of a third party acting on our behalf. As such, care must be taken to ensure that those third parties do not engage or attempt to engage in bribery.
- Any third parties who provide services on behalf of us contractually agree to abide by the principles set out in our Code of Conduct and this Policy.

Gifts and Hospitality

- The act of exchanging business gifts and receiving corporate hospitality can play an appropriate role in building or maintaining business relationships. However, gifts and hospitality are problematic if they create actual or perceived conflicts of interest, or otherwise appear to influence a business decision.
- Accepting gifts, discounts, favours, or services from a current or potential customer, competitor, supplier, or service provider is prohibited if that benefit is a type or amount which has the potential to influence a person's business decision.
- Functions like procurement and sales personnel must take extra care. More strict requirements might apply and these groups might not be allowed to take or give any gifts or hospitality under certain circumstances or policies and procedures applicable to that group. If you have any questions, please consult your Designated Legal/Compliance Officer
- Gifts are only permitted if they are:
 - reasonable;
 - infrequent;
 - in good taste;
 - unsolicited;
 - not cash or a cash equivalent; and
 - not given with an intent to influence a business decision.

Occasionally, for the purpose of building relationships, you may accept or offer social entertainment or hospitality, such as modest meals or event tickets. However, you must not accept or offer entertainment or hospitality unless the activity:

- permits business or educational discussions at the meal or event (a Company representative must be in attendance at the meal or event);
- is part of a genuine business relationship;
- is not intended and could not be perceived by others to improperly influence business decisions;
- is consistent with industry practices, all applicable laws and our Company policies and procedures;
- is not excessive in value or quantity, as defined by local procedural documents; and
- would not embarrass us if it was brought to public attention.

Political Donations

- we are not a political organisation. We do not support political parties or contribute funds to groups whose activities are calculated to promote party interests or the election of a specific candidate.

Charitable contributions:

Charitable contributions may only be given to recognised non-profit charitable organisations. All donations must be:

- transparent and properly recorded in our books and records; and
- receipted or have a letter of acknowledgement from the charity to ensure that the donations receive the proper tax treatment.
- be compliant with local law

Donations must not:

- be made to individuals or in cash; or
- be made at the request of a public official as an inducement to or reward for acting improperly.

“Red Flags”

There are a number of issues which should cause us to do some further investigation into whether a particular transaction or relationship may present a potential bribery risk or issue. If you spot any potential issues of the kind listed below you should escalate it to your manager. Potential issues which call for further vigilance and/or investigation include:

- payments of unusually high fees or commissions;
- requests for cash payments or requests for unexpected payments related to government approvals;
- requests for payments to different companies or through different countries;
- undefined or unreported payments to third parties made on our behalf;
- no written agreements;
- unusually close relationships with government officials;
- a refusal to certify compliance with this Policy; or
- payments without a PO number, where applicable