

## 1. ABOUT THIS POLICY

- 1.1 The following policy reflects the wishes of the board at Surface Technology Services BV, and by extension its shareholders:
- 1.2 It is our policy to conduct all business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.
- 1.2 This policy does not form part of any employee's contract of employment although every employee is expected to conform fully to its requirements. We may amend it at any time.

## 2. WHO MUST COMPLY WITH THIS POLICY?

This policy applies to all persons working for us at any of our locations or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners.

## 3. WHAT IS BRIBERY?

- 3.1 Bribe means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.
- 3.2 Bribery includes offering, promising, giving, accepting or seeking a bribe.
- 3.3 All forms of bribery are strictly prohibited. If you are unsure about whether a particular act constitutes bribery, please raise it with your manager or a Director.
- 3.4 Specifically, the following are prohibited:
  - (a) give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or to reward any business received;
  - (b) accept any offer from a third party that you know or suspect is made with the expectation that we will provide a business advantage for them or anyone else;
  - (c) give or offer any payment (sometimes called a facilitation payment) to a government official (in any country) to facilitate or speed up a routine or necessary procedure.

- 3.5 You must not threaten or retaliate against another person who has refused to offer or accept a bribe or who has raised concerns about possible bribery or corruption.

#### **4. GIFTS AND HOSPITALITY**

- 4.1 This policy does not prohibit the giving or accepting of reasonable and appropriate hospitality for legitimate purposes such as building relationships, company promotion or marketing our products and services.
- 4.2 A gift or hospitality will not be appropriate if it is unduly lavish or extravagant, or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiations or a tender process).
- 4.3 Gifts must be of an appropriate type and value depending on the circumstances and taking account of the reason for the gift. Gifts must not include cash or cash equivalent, or be given in secret. Gifts must be given in our name, not an individual's name.
- 4.4 Promotional gifts of low value such as branded items, stationery may be given to or accepted from existing customers, suppliers and business partners.
- 4.5 We appreciate that practice varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift, hospitality or payment is reasonable and justifiable. The intention behind it should always be considered. If in doubt, always seek guidance from your direct line manager.

#### **5. RECORD-KEEPING**

- 5.1 We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.
- 5.2 You must declare and keep a written record of all hospitality or gifts given or received. You must also submit all expenses claims relating to hospitality, gifts or payments to third parties in accordance with our expenses policy and record the reason for expenditure.
- 5.3 All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers should be prepared with strict accuracy and completeness. Accounts must not be kept "off-book" to facilitate or conceal improper payments.

## 6. YOUR RESPONSIBILITIES

- 6.1 You must ensure that you read, understand and comply with this policy.
- 6.2 The prevention, detection and reporting of bribery and other forms of corruption is the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

## 7 HOW TO RAISE A CONCERN

If you are offered a bribe, or are asked to make one, or if you suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify your manager or a Director of the Company as soon as possible.

## 8 POTENTIAL RISK SCENARIOS: "RED FLAGS"

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly to your manager or to a Director:

Examples:

- you become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- you learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them;
- a third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- a third-party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- a third party requests an unexpected additional fee or commission to "facilitate" a service;
- you receive an invoice from a third party that appears to be non-standard or customised;
- you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us;
- you are offered an unusually generous gift or offered lavish hospitality by a third party.