

1. Purpose & Goals

At **Sirius-ES**, integrity and ethical behavior are fundamental to our operations. Our Anti-Bribery and Corruption (ABC) Policy establishes a robust framework for conducting all business activities honestly. This policy strictly prohibits any forms of bribery and corruption, requiring all employees and partners to comply with legal standards and maintain high ethical practices. It guides our company in avoiding unethical influences in competitive practices and sets clear expectations for maintaining integrity throughout our operations.

2. Scope

This policy applies to all employees, agents, contractors, and representatives of **Sirius-ES**, ensuring adherence to European Union laws and local regulations in each country of operation. We are committed to upholding the highest standards of honesty and integrity in all business activities.

3. Prohibited Activities

Bribery and Corruption

We strictly prohibit any engagement in or facilitation of bribery or corrupt practices, either directly or through third parties. This includes any attempt to influence decisions through improper means.

Facilitation Payments

No employee shall engage in making unofficial payments to secure or expedite routine governmental actions. Any request for such payments must be immediately reported.

Gifts and Hospitality

Monetary gifts are prohibited in all circumstances. Non-monetary gifts and entertainment are allowed up to a maximum amount of 250 EUR per person and any above this threshold must be prior approved by the direct manager/supervisor without any exemptions.

4. Reporting and Transparency

We promote an open and accountable culture, encouraging employees to report any breach of this policy to the Managing Director of **Sirius-ES** or HR Department **Sirius-ES**. Our procedures ensure anonymous reporting, safeguarding the identity of reporters while enabling transparent case evaluations.

5. Training and Communication

Sirius-ES provides regular training sessions, which include a testing component to verify understanding. These sessions are designed to familiarize employees with the details of our policy, emphasizing the importance of ethical conduct and providing guidance on identifying and avoiding unethical behavior.

6. Consequences of Non-Compliance

Understanding and adhering to this policy is crucial. Violations can lead to disciplinary actions, including termination, and may expose individuals to personal legal liability. Compliance with this policy is essential to avoid such serious repercussions.

7. Review and Revision

Our policy is regularly assessed and revised as necessary to ensure it remains effective and aligned with both new legal requirements and best practice standards. This ongoing evaluation maintains the relevance and effectiveness of our anti-corruption efforts.

Reviewed and approved:
19th June 2024

Mr. Alexander Buchner, Managing Director