



Anti-corruption Policy

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business with the highest standards
of integrity and ethics."*

POLICY STATEMENT

Accon is committed to conducting business with the highest standards of integrity and ethics. We have zero tolerance for corruption, bribery, facilitation payments, and any form of unethical practices. This Anti-Corruption Policy outlines our commitment to preventing and combating corruption within our organization and across our business operations.

ANTI-CORRUPTION COMPLIANCE PROGRAM:

Accon has implemented an anti-corruption compliance program to ensure that all employees, contractors, and business partners understand and adhere to our anti-corruption standards. This program includes:

- Clear communication of our anti-corruption policy and expectations to all relevant stakeholders.
- Implementing internal controls and procedures to prevent and detect corrupt practices.
- Establishing channels for reporting suspected or actual corruption, providing protection to whistleblowers, and conducting thorough investigations when necessary.

BRIBES AND CORRUPTION:

Accon strictly prohibits offering, giving, receiving, or soliciting bribes, kickbacks, or any improper payments or benefits. We do not engage in corrupt practices or participate in transactions that could facilitate corruption. All business transactions must be conducted with transparency, honesty, and in accordance with applicable laws and regulations.

FACILITATION PAYMENTS:

Accon prohibits facilitation payments, which are small payments made to expedite routine governmental actions or services. We do not condone or engage in any activities that may compromise our integrity or undermine the principles of fair competition.

POLITICAL CONTRIBUTIONS:

Accon is committed to transparency in political activities. We do not make political contributions or donations that are intended to gain improper advantages or influence business decisions.

IMPLEMENTATION AND COMPLIANCE:

To effectively implement our commitment to anti-corruption, Accon will:

- Develop and communicate more detailed internal policies and procedures that provide guidance on specific anti-corruption measures and expectations.
- Monitor and assess potential corruption risks in our operations and supply chain, taking appropriate preventive and corrective actions.
- Continue with the confidential reporting (Whistleblower) for employees and stakeholders to report any suspected or actual corruption, ensuring non-retaliation for whistleblowers.
- Conduct periodic audits and reviews to evaluate the effectiveness of our anti-corruption measures and identify areas for improvement.
- Promptly and thoroughly investigate any reported incidents of corruption, taking appropriate disciplinary and legal actions when warranted.

By adhering to this Anti-Corruption Policy, Accon aims to maintain a reputation for integrity, ethical business conduct, and responsible corporate citizenship. We are committed to promoting a culture of transparency, accountability, and fair competition, both internally and within our business relationships.

DISCIPLINARY SANCTIONS

Violations of this Anti-Corruption Policy or the associated procedures will result in disciplinary actions, which may include verbal or written warnings, suspension, demotion, or termination of employment or cooperation. The specific measures taken will depend on the severity and nature of the violation. Disciplinary measures are further outlined in Accon's Anti-Corruption Procedure

DETAILED EXAMPLES

To promote practical understanding of our anti-corruption rules, the Anti-Corruption Procedure includes the following examples:

Acceptable:

- A lunch on-site while visiting a supplier.
- A symbolic gift under €30 related to a cultural celebration.
- A meal abroad where social customs justify it and transparency is ensured.

Unacceptable:

- Offering hospitality or gifts during contract bidding or negotiation.
- Giving benefits to public officials.
- Political donations intended to influence a decision.

In case of doubt, employees are required to contact their immediate superior. The situation must be documented for transparency and learning purposes.

REVIEW

This Anti-Corruption Policy is reviewed annually by CAO.

It is stored in the HUB system and may be updated as needed to reflect legal developments, organizational changes, or results from audits and risk assessments. The annual review does not necessarily imply that updates will be made but ensures continued relevance and effectiveness.

CONCLUSION

By adhering to this Anti-Corruption Policy, Accon aims to maintain a reputation for integrity, ethical business conduct, and responsible corporate citizenship. We are committed to promoting a culture of transparency, accountability, and fair competition, both internally and within our business relationships.