



KOLUMAN ANTI-BRIBERY AND ANTI-CORRUPTION POLICY



1. Purpose and Scope

At Koluman Holding, we view transparency, integrity and ethical business practices as an integral part of our corporate identity. We adopt a zero-tolerance approach to bribery and corruption in order to support sustainable and fair competition in the business world, ensure the trust of our stakeholders, and protect our company's reputation and legal obligations.

This policy applies to all Koluman Holding employees, managers, business partners, suppliers, contractors, consultants, subcontractors, and all individuals and organisations acting on behalf of the company. No employee, manager, or business partner may offer, accept, or provide improper benefits for the purpose of business development, gaining a competitive advantage, or any other personal gain. Furthermore, this policy has been prepared in full compliance with the United Nations Global Compact, the United Nations Convention against Corruption, the OECD Anti-Bribery Guide, International Labour Organisation (ILO) regulations, and applicable national laws.

2. Definitions

- **Bribery:** The direct or indirect provision of benefits to a person or organisation to perform or refrain from performing a specific action. These benefits may include cash, valuables, gifts, accommodation, travel, discounts, sponsorship, employment or other advantages.
- **Corruption:** The misuse of authority by public officials, private sector employees or managers for personal or corporate gain.
- **Unfair Gain and Conflict of Interest:** The misuse of company resources, authority or confidential information by employees or third parties for personal gain.
- **Commission or Incentive Payments:** Making inappropriate payments to third parties to win business, secure a contract or influence a particular decision.
- **Lobbying and Abuse of Authority:** Misleading public institutions or regulatory authorities, offering inappropriate incentives to secure decisions favourable to the company.

3. Principles for Combating Bribery and Corruption

Strict control mechanisms have been established and compliance processes strengthened across all business processes within Koluman Holding to prevent bribery and corruption risks.

- We are absolutely opposed to any form of bribery and corruption. It is prohibited for our employees and managers to provide any inappropriate benefits to any third party.
- Ethical rules are fundamental in our relationships with public officials, customers and business partners.
- Public tender processes, licence applications or regulatory procedures must be conducted in a completely transparent manner.

- Gifts, hospitality and sponsorship activities undertaken on behalf of the company are subject to specific rules.
- Supplier selection processes must be transparent and competitive. Fair competition principles are taken into account in the selection of all suppliers and business partners.
- Full transparency is expected from our employees to prevent conflicts of interest.
- Our employees must avoid any transactions involving themselves or their relatives and report such situations to company management.

4. Preventive Measures and Compliance Mechanisms

Koluman Holding has established effective internal control systems and integrated compliance processes into its operations in order to prevent bribery and corruption.

4.1. Risk Analysis and Internal Controls

- Bribery and corruption risks are regularly analysed and reported.
- All of the company's financial transactions and contracts are audited by internal control mechanisms.
- Our business partners are required to act in accordance with ethical standards.

4.2. Training and Awareness Programmes

- Employees and managers are trained on policies to combat bribery and corruption.
- Employee awareness is raised regarding gift, sponsorship, donation and hospitality processes.

4.3. Notification and Protection Mechanisms

- Secure reporting channels have been established to report unethical behaviour or suspected bribery.
- The identity of whistleblowers is kept confidential and protection is provided against any retaliation.

4.4. Investigations and sanctions

- Any suspicious circumstances are investigated independently and impartially.
- If bribery or corruption is detected, disciplinary measures are taken against employees and the necessary legal proceedings are initiated.

5. Responsibilities of Employees and Business Partners

- All employees, managers and business partners are obliged to comply fully with this policy.
- They are responsible for reporting any situation that could give rise to a conflict of interest to management.
- Suppliers and business partners must comply with company policies on combating bribery and corruption.

In the event of violations being detected, Koluman Holding may immediately terminate its business relationship with the relevant individuals and initiate the necessary legal proceedings.

6. Validity and Updates

Date of First Publication	Revision Date/No.	Explanation
08.04.2025	-	-



Compliance Programme

