

Status: June 2024

1. PURPOSE

The purpose of this Policy is to assist employees, agents (including consultants, advisers, intermediaries, store partners or any other individual or business that acts on behalf of philoro MELTING & REFINING GmbH in identifying anti-bribery and corruption related issues and in understanding and complying with our related procedures.

2. WHAT IS BRIBERY/ CORRUPTION?

Bribery means giving or offering (as well as demanding or receiving) any undue advantage to or from:

- › A public or government official
- › A political candidate, party or official, or
- › Any private sector employees, directors or officers, or their agents or representatives

3. ZERO TOLERANCE POLICY STATEMENT

Philoro MELTING & REFINING GmbH prohibits bribery and corruption in all business practices and transactions carried out by its employees and by agents acting on its behalf.

All employees and agents of philoro MELTING & REFINING GmbH are protected from any penalty or adverse consequences for identifying concerns related to suspected bribery, for refusing to participate in bribery or refusing to pay a facilitation payment.

Employees and agents of philoro MELTING & REFINING GmbH must not engage in bribery in connection with any dealings or activities involving private or public companies, government or public officials, organizations or individuals.

4. FACILITATION PAYMENTS

Facilitation payments are sums of money paid to receive preferential treatment for something the receiver is otherwise still required to do.

Facilitation payments of any kind are strictly prohibited under this policy. Employees or agents that are asked to make a facilitation payment should immediately report this philoro MELTING & REFINING GmbH.

5. GIFTS AND HOSPITALITY

Employees and agents acting on behalf of philoro MELTING & REFINING GmbH must never use gifts or hospitality to improperly influence the business decision-making process or cause others to perceive an improper influence.

As such, no gifts (including cash) or hospitality should be accepted or offered by employees or agents acting on behalf of philoro MELTING & REFINING GmbH, except where such gifts and/or hospitality are of little monetary value (for example everything under € 100,-). Gifts and hospitality should only be offered for the purposes of better presenting philoro MELTING & REFINING GmbH products or to establish cordial relations with prospective business partners. Employees and agents should disclose if they have been offered gifts and/or hospitality. All gifts and hospitality given and received will be recorded in the company gifts register.

6. CHARITABLE AND POLITICAL DONATIONS:

The Charitable donations will never be made for the purpose of influencing a business decision-making process. All such donations (if made) will be made directly to selected charitable organisations and never to an individual. Philoro MELTING & REFINING GmbH does not make political donations of any kind.

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7. USE OF CASH

No payment to or from any business counterparty shall be made in cash. Any exception to this rule requires advance written approval from philoro MELTING & REFINING GmbH.

8. REPORTING

Any employees or agents that identify (or suspect) instances of bribery should report this immediately to:

Name: Manuela Hagler

Email: manuela.hagler@philoro.com

9. INVESTIGATION AND SANCTIONS

All actual or suspected cases of bribery will be fully investigated. Employees and agents that are found to be in breach of this policy could face disciplinary procedures that may include termination of employment/services.

ACKNOWLEDGEMENT

I have understood and commit to adhering to the conditions of this policy:

Name	Thomas Geissler
Position	Managing Director
Company:	philoro MELTING & REFINING GmbH
Date	21.03.2024
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