



**Eltronic Group**  
ENGINEERING IMPACT

**Anti-bribery/  
corruption  
policy**

## 1 Scope

This Anti-bribery & Corruption Policy applies to Eltronic Group and its subsidiaries.

## 2 Purpose

The purpose of this policy is to ensure that Eltronic Group and its subsidiaries uphold the highest standards of legal compliance and ethical conduct, and to provide direction for anti-bribery and anti-corruption efforts across Eltronic Group, ensuring transparency in related initiatives.

## 3 Ownership

The Anti-bribery & Corruption Policy is owned and governed by the CEO and Board of Directors of Eltronic Group. The CEO of each subsidiary is obliged to implement this policy unless it is replaced by a specific company policy covering at least the same purpose, statements, and targets.

## 4 Governance

Eltronic Group's Executive Board approves and defines the Anti-bribery & Corruption policy and is regularly informed about performance and initiatives related to anti-bribery and corruption. Eltronic Group has appointed an ESG Board with representatives from the major companies and relevant departments across Eltronic Group. The function of the ESG Board is to advise the Executive Board about the legal requirements and risks and opportunities related to bribery and corruption. The ESG Board meets regularly to discuss the development and direction of the ongoing initiatives and reporting tasks.

## 5 Evaluation

The policy will be evaluated every two years or more frequently in the event of significant changes to the subject of the policy.

## 6 Policy

Confidence in the business environment is key to business success. Bribery, corruption, facility payments, and other unethical practices (hereafter corruption) undermine the confidence between customers, suppliers, and all other business relations.

Eltronic Group maintains a zero-tolerance policy towards corruption and will take all reasonable measures to ensure that corruption does not occur in our business activities.

We do not tolerate either active or passive corruption. Employees must not offer, accept, or solicit any form of payment that would influence the behaviour of officials or business partners to obtain an improper or unlawful advantage.

Genuine hospitality is permitted, but must be reasonable, proportionate, and not intended to improperly influence business decisions. To prevent bribery and corruption, the company enforces strict financial controls, ensuring full transparency, traceability, and segregation of duties in all financial transactions.

### 6.1 Policy Statements

We will live up to our policy by:

- Maintaining both an Employee Code of Conduct and a Supplier Code of Conduct, and ensuring they are communicated to all relevant parties.

- Complying with all applicable anti-corruption laws and regulations in the countries where we operate.
- Providing a global whistleblower system that enables the confidential reporting of any non-compliance with this policy, without fear of retaliation, in accordance with our Whistleblower Policy.
- Offering all relevant employees a training course regarding anti-bribery and corruption.
- Ensuring that all expenses, reimbursements, and payments are subject to a minimum of two independent controls, including verification of supporting documentation.
- Prohibiting all cash transactions and requiring that all payments are conducted through traceable banking channels.
- Requiring that all expenses are supported by valid and complete documentation, including a clear and documented business purpose.
- Maintaining a clear segregation of duties by separating approval, processing, and booking of financial transactions across different roles.
- Ensuring that all financial transactions are fully recorded, documented, and retained to provide a complete audit trail and enable internal and external review.