



Group Anti-Bribery and Anti-Corruption Programme

(Group ABC Programme)

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Some links included in this document point to internal Semperit SharePoint resources. These links may not be accessible to external parties. If you require any further information, please contact the Compliance Department: compliance@semperitgroup.com

1. Purpose

To adhere to commitments and principles of anti-bribery and anti-corruption laws (ABC laws), regulations and our [Code of Conduct](#), Semperit runs a group-wide Group Anti-Bribery and Anti-Corruption Programme (ABC Programme), which sets minimum standards applicable to each Semperit group legal entity:

- Anti-Bribery and Anti-Corruption Risk Assessment
- Anti-Bribery and Anti-Corruption Policy and written procedures (guidelines)
- Tone from the top
- Awareness and training
- Transparency and accurate record-keeping
- Controls
- Speaking up and raising concerns
- Periodic reviews and evaluations of the Group ABC Programme

2. Range of application, range of validity

This corporate quality guideline is applicable for the Executive Board of Semperit AG and Compliance Function in the scope of the combined management system from the date determined in the list "scope and applicability" in the SCMS in SEMPER-net.

3. Main responsibility

The Executive Board of Semperit AG must demonstrate high personal integrity, communicate the highest standards of ethical behaviour, and zero tolerance of bribery and corruption across Semperit. The Executive Board of Semperit AG is responsible for creating a culture of integrity across the company and

- ensures that managers and leaders at all levels take responsibility for implementing and overseeing Group Anti-Bribery and Anti-Corruption Policy and applicable Group ABC guidelines within their area of functional responsibility
- ensures transparency, accurate record-keeping and maintenance of a system of adequate internal controls
- carries and communicates the commitment to integrity and zero tolerance of bribery and corruption throughout the company through their continuing support, statements, behaviour and activities and externally in the Annual and Sustainability Reports or other means
- encourages and supports managers, leaders and employees to provide guidance to their employees and do the right thing
- supports speak up culture and enables a variety of channels and methods provided for reporting bribery and corruption
- ensures that violations are reported
- ensures that good behaviour and speaking up is visibly rewarded and bad behaviour is visibly penalized
- is responsible for enforcing the standards described in this Programme, Group Anti-Bribery and Anti-Corruption Policy and Group ABC guidelines.

Compliance function:

The Compliance Board is responsible for the following:

- implementation, execution and approval of the Group ABC Programme, Group Anti-Bribery and Anti-Corruption Policy and applicable Group ABC guidelines
- decision on the status of the case investigation.

The Group Compliance Department is responsible for the following:

- the design and implementation of the Group ABC Programme, Group Anti-Bribery and Anti-Corruption Policy and Group ABC Guidelines and overseeing the implementation
- support and monitoring of the implementation of the rules
- group risk assessment
- guidance and assistance to employees

- training
- setting up speak-up channels
- setting up controls
- coordinating Local Compliance Coordinators activities
- investigation (escalate to the Compliance Board and, if necessary, to the relevant authorities) and support to (local) investigations
- supporting due diligence processes for business partners, and providing advice and opinions related to major anti-bribery and corruption matters.

4. Procedure/specifications

4.1. ABC Risk assessment

Risk assessment enables Semperit to identify, analyze, and prioritize areas of greatest bribery and inherent risk in corruption and evaluate the effectiveness of existing controls and risk-mitigating measures to determine and measure the residual risks of corruption in the business.

It must be periodically updated and supported by the business functions (e.g. sales, procurement) and Local Compliance Coordinators who identify local-specific risks and report them to the Group Compliance Department. The outcomes of risk assessment should be documented by the Group Compliance Department and reported to and reviewed by the Internal Audit.

4.2. Policies, written internal standards and procedures (guidelines)

The ABC Programme is based on risk assessment. It addresses the most prevalent forms of bribery and corruption relevant to Semperit and, at minimum, covers the following areas:

- corruption within the business (fraud, conflicts of interest, insider trading)
- corruption in the supply chain (bribery, extortion)
- corruption in the market environment (collusion)
- corruption in society (undue influence)
- laundering the proceeds of corruption (money laundering).

Policies, guidelines, written internal standards, and procedures are developed in line with the applied legislation and other Semperit rules that define the scope and activities of Semperit's Group ABC programme. Where local laws are more restrictive than the requirements in these documents, a group legal entity should adopt the more stringent local regulations in force.

4.3. Tone from the top

The top management of Semperit AG must actively promote integrity, transparency, and accountability, ensuring that these values are integrated into the company's operations, decision-making processes, and policies. Top management clearly conveys that corrupt practices will not be tolerated by consistently demonstrating integrity, transparency, and accountability. This strong leadership guides employees' actions and builds stakeholder trust, securing the organization's reputation and long-term success.

4.4. Awareness and training

To establish and maintain a culture of integrity and zero tolerance for bribery and corruption, Semperit empowers employees with awareness-raising activities and knowledge-sharing. To ensure a minimal employee's knowledge of anti-bribery and anti-corruption topics, we provide mandatory training set up at least bi-annually and for newcomers during the onboarding period. Semperit shall provide ABC awareness communication and live/online training on:

- Group Anti-Bribery and Anti-Corruption Policy, related guidelines and procedures and employees' duty to comply
- channels and methods with details of relevant contacts for bribery and corruption incidents or suspicions reporting and questions
- specific topics to different business areas with the most significant exposure to bribery and corruption (e.g. sales, procurement, marketing, corporate affairs) or key personnel involved in the operation of anti-bribery and anti-corruption controls.

Personnel receive communications and training on the following topics: gifts, hospitality and entertainment; contributions, donations, sponsorships; internal controls, book and record keeping; conflict of interest, business partner check; dealing with third-party intermediaries and public officials and others.

4.5. Transparency and accurate record-keeping

Semperit is subject to comply with various anti-bribery and accounting and record-keeping provisions set in ABC laws such as the US Foreign Corrupt Practices Act, the UK Bribery Act 2010, French Sapin II, Criminal Law of the People's Republic of China and similar laws that foreseen severe sanctions and fines for violations. Semperit shall:

- keep accurate books, records, and accounts
- devise and maintain a system of adequate internal accounting controls
- prevent wrongdoing.

Semperit shall maintain complete books, records and accounts that accurately and fairly reflect all transactions and dispositions of assets, document them in reasonable detail (approval, representation, and documentation), regularly review them and record transactions in conformity with applicable generally accepted accounting standards or principles.

Semperit shall protect all books and records to prevent intentional or unintentional destruction, improper or unauthorized alterations, or disclosures. Books and records include accounts, invoices, correspondence, papers, USB/CD/tapes, memoranda and any other document or transcribed information.

Semperit must maintain a system of adequate internal controls to:

- ensure its books and records have reasonable detail and accuracy
- promote compliance with applicable laws and corporate policies
- prohibit individuals and businesses from knowingly falsifying books and records or knowingly circumventing or failing to implement a system of internal controls
- prevent misuse of company assets
- assure appropriate authorization for transactions and other corporate activities.

4.6. Controls

To mitigate the risks related to bribery and corruption Semperit performs regular controls. Minimum controls consist of:

- preliminary preventive controls for gifts and business hospitality granted and received
- preliminary preventive controls for granting charitable contributions, donations, sponsorships and paying membership fees
- preliminary preventive controls on the engagement of third parties, including third-party intermediaries
- preliminary preventive controls on employment, especially for public officials
- preliminary preventive controls on mergers, acquisitions, and significant investments.

4.7. Speaking up and raising concerns

Semperit requires employees to avoid and prevent any activity that might constitute, lead to, or suggest bribery and/or corruption. All employees are responsible for conducting themselves ethically and compliantly- to comply with laws, [Code of Conduct](#), this Programme and corresponding Group ABC guidelines, rules and procedures.

Semperit sets up channels and methods for reporting bribery, corruption and related concerns and violations and ensures that employees are informed about them.

Employees can report any actual or attempted acts of bribery and corruption when they become aware of their leader or manager (if possible), Compliance function (Group Compliance Department compliance@semperitgroup.com or [Local Compliance Coordinators](#) dedicated emails). Reports can also be sent via the online [Semperline](#) portal available to employees, contractors and external parties at any time. Group Compliance provides support when suspicious activities are identified.

Semperit takes concerns seriously and will handle them promptly with the utmost care and in a confidential manner. Upon request, the anonymity of the information source will be ensured. Semperit has zero tolerance for retaliation against anyone who speaks up in good faith, even if the concern isn't substantiated, as long as they have not knowingly made a false report.

4.8. Periodic reviews and evaluations of the Group ABC Programme

Periodic reviews and evaluations of the Group ABC Programme involve systematic assessments to ensure that the program meets its objectives, remains effective, and continues delivering value. These evaluations follow a structured approach to identify areas for improvement.

Group Compliance Department evaluates the implementation of this Group ABC Programme, provides guidance for improvements and provides support to local entities.

The Group Compliance Department reports periodically on the implementation status of the Group ABC Programme and gives evaluations to the Compliance Board.

The Group ABC Programme's status must be reported to the relevant local governing body if applicable.

4.9. Consequences

Semperit will take appropriate actions in case of a breach of this Group ABC Programme. Depending on the severity of the breach, consequences may range from a warning to termination of the engagement. Where appropriate and permitted by law, Semperit will report such matters to relevant regulatory authorities. Violations of local law may result in penalties or criminal prosecution.

5. Related documents

- [Semperit Code of conduct](#)
- [QP B G 1132 Group Third Party Intermediaries guideline](#)
- [QP B G 1133 Group Conflict of Interest Policy](#)
- [QP B G 1134 Group Donations and Sponsorship Guideline](#)
- [QP B G 1136 Group Anti-bribery and Anti-Corruption Policy](#)
- [QP B G 1142 Group Gifts, Hospitality and Entertainment Guideline](#)
- Group Business Partner Check Guideline
- Group Speak up Policy

6. Abbreviation/Legend

ABC controls	Anti-bribery and Anti- Corruption Controls
ABC Laws	Anti-bribery and Anti-Corruption Laws
ABC guidelines	Group Gifts, Hospitality and Entertainment Guideline Group Donations and Sponsorship Guideline Group Conflict of Interest Policy Group Third Party Intermediaries Guideline Group Business Partner Check Guideline Group Speak Up Policy
ABC Policy	Group Anti-bribery and Anti-Corruption Policy
ABC Programme	Group Anti-bribery and Anti-Corruption Programme
ABC Risk Assessment	Anti-bribery and Anti-Corruption Risk Assessment
Semperit	Semperit Group and its legal entities