

Anti-Bribery and Anti-Corruption Policy Conceptum Logistics Group

Conceptum Logistics Group is committed to the highest standards of ethical business and integrity. Bribery and corruption are unacceptable and are inconsistent with our values and our Code of Conduct. This Anti-Bribery and Anti-Corruption Policy is implemented to ensure that we uphold the highest standards of professional integrity.

It is our policy to conduct all of our business in an honest and ethical manner. We are committed to compliance with the anti-bribery and anti-corruption laws of the countries where we do business. We take a zero-tolerance approach to any violations thereof and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate.

We will uphold all laws relevant to fair business practices including countering bribery and corruption in all the jurisdictions in which we operate. Our policy is based upon, but not limited to the United States Foreign Corrupt Practices (1977) and the UK Bribery Act (2010).

Scope

This policy applies in all countries or territories where the Conceptum Logistics Group operates. Where local customs, standards, laws or other local policies apply that are stricter than the provision of this policy, the stricter rules must be complied with. However, if this policy stipulates stricter rules than local customs, standards, laws or other local policies, the stricter provisions of this policy shall apply.

This policy is applicable to all Conceptum Logistics Group employees, members of the management board, business partners, clients and any other person associated with Conceptum Logistics Group and its subsidiaries. These standards are mandatory and must always be followed. Our commitment is lived top down from our executive management to all employees worldwide.

Commitment

Everyone at Conceptum Logistics Group is expected to avoid participation in or benefiting from any kind of corruption or bribery, be it active corruption concerning the offering and granting of improper advantages or passive corruption concerning the accepting of improper advantages. All employees and management on all levels have to comply with international anti-corruption standards as laid down in the United Nations Global Compact and local anti-corruption and bribery laws.

This also applies to our business partners. In particular, they are not allowed to offer any benefits, gifts or advantages that influence the personal conduct of employees with regard to their work activities.

The prevention, detection and reporting of any form of bribery and corruption are the responsibility of everyone. The appropriate supervisor has to be notified immediately if someone is offered a bribe, is asked to make one, suspect that this may happen in the future, or believe that he is a victim of another form of unlawful activity.

All employees and members of the management have the responsibility to read, understand and comply with this policy and have to avoid any activity that might lead to, or suggest, a breach of this policy at all times. Everybody who breaches this policy will face disciplinary action, up to and including dismissal for gross misconduct.

Applicable Scenarios

We do not tolerate bribery of any kind, whether to a public official or a private individual. We never offer, provide or authorize bribes of any kind, including facilitation payments, either directly or indirectly, to a public official or a private individual. We never request or accept bribes of any kind, either directly or indirectly. A bribe may take the form of, or be facilitated through:

Travel, gifts and entertainment: The proper management of the provision and acceptance of travel, gifts, and entertainment is key to mitigating the risk of actual or perceived bribery and corruption. This policy does not prohibit normal and appropriate hospitality (given and received) to or from third parties.

We only provide or accept travel, gifts and entertainment that are:

- in good faith, occasional, reasonable and appropriate,
- a normal business courtesy or
- transparent

We do not provide or accept travel, gifts and entertainment that are:

- with the intent or prospect of influencing the recipient's decision-making or other conduct,
- with the intent of obtaining any improper or undue advantage,
- that could reasonably in any way be perceived as a bribe or
- in the form of cash or a cash equivalent.

Rebates or kickbacks in relation to service provided: In many jurisdictions, making facilitating payments is illegal. We do not make, and will not accept, facilitation payments or kickbacks of any kind anywhere in the world. Where the facilitating payment is being extorted or you are being coerced to pay it and your safety or liberty is under threat or you feel you have no alternative but to make the payment to ensure personal or family safety and peace of mind, in this case make the facilitation payment and report this to the appropriate supervisor as soon as possible.

Sponsorships, charitable contributions and community investments: Conceptum Logistics Group never makes a sponsorship, charitable contribution or community investment in order to disguise a bribe, or a gain on improper business advantage. We ensure that before we enter into sponsorships, community investments or make charitable contributions we conduct risk-based due diligence. We monitor the appropriate use of our funds or resources when required.

Political contributions: Conceptum Logistics Group does not seek to influence the political process by improper or corrupt means. To mitigate this risk, Conceptum Logistics Group does not contribute any funds or resources towards any political candidate or any political affiliated organization.

Dealing with public officials: Dealing with public officials brings a higher risk of corruption or the perception of corruption. Everyone should be especially careful when communicating, exchanging gifts and entertainment or providing assistance to public officials.

Facilitation payments: Public officials may request small payments to accelerate or secure the performance of routine governmental actions, e.g. issuing permits and other documents. Conceptum Logistics Group does not permit the use of facilitation payment of any kind, regardless of local customs, practice or expectations.

Accurate record keeping: Conceptum Logistics Group ensures that all transactions are accurately recorded in accordance with corresponding procedures and reflect the nature and substance of the transaction.

All accounts, invoices, memoranda and other documents and records relating to transactions with third parties, should be prepared and maintained with strict accuracy and completeness. No accounts may be kept „off the books“. Everyone - management and employees - has to declare and keep a written record of all travel, gifts and entertainment documents accepted or offered, which will be reviewed by the management.

All expense claims relating to gifts, invitations and hospitality or expenses to third parties have to be submitted, stating the exact reason for the expenses. Conceptum Logistics Group will keep detailed and accurate financial records and will have appropriate internal controls in place to act as evidence for all payments made. We will declare and keep a written record of the amount and reasons for hospitality or gifts accepted and given and understand that gifts and acts of hospitality are subject to managerial review.

Definition of Key Terms

Bribery: Bribery occurs when one person offers, pays, requests or accepts a payment, gift, favor, or a financial or other advantage from another person to influence a business outcome improperly, to induce or reward improper conduct or to gain any commercial, contractual, regulatory or personal advantage. It can be direct or indirect through third parties.

Corruption: The abuse of power or position for personal gain.

Conflict of Interest: Occurs when an individual or organization is involved in multiple interests, one of which could possibly corrupt, or be perceived to corrupt, the motivation for an act in another.

Donation: A donation is a voluntary contribution in the form of monetary or non-monetary gifts to a fund or cause for which no return service or payment is expected or made. Contributions to industry associations or fees for memberships in organizations that serve business interests are not necessarily considered donations.

Entertainment: Any activity offered or received for free, or at less than market price, including meals, sporting events, recreation activities and hospitality.

Facilitating Payments: A form of bribery in which small payments are made with the purpose of expediting or facilitating the performance by a public official of routine governmental action and not obtaining or retaining business or any other undue advantage. Facilitating payments are typically demanded by low level and low-income public officials in exchange for providing services to which one is legally entitled without such payments.

Gifts: Any items of value or benefit given at no cost to the recipient.

Kickback: A bribe to obtain an undue advantage, where a portion of the undue advantage is “kicked backed” to the person who gave, or is supposed to give, the undue advantage.

Public Official: Officials or employees of any government or other public institution, agency or legal entity, at any level, including employees of state-owned enterprises and of enterprises which are mandated by a public body or a state-owned enterprise to administrate public functions.

Sponsorship: Sponsorship is about partnering with external organizations to deliver mutual benefits through an exchange of money, products, services, content or other intellectual property.

Third Party: Any individual or organization one comes into contact within the course of business activities. This includes actual and potential customers, suppliers, business contacts, government and public bodies, including their advisors, representatives and officials, politicians and political parties.

Travel: Transportation, hotels and lodging and any other travel incidentals.

Whom to contact

Conceptum Logistics Group promotes an open and trusting dialogue. Everyone is encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage through their appropriate supervisor. Additionally, reporting is possible and recommended via Email (compliance@conceptum-logistics.com).



Conceptum Logistics Group

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