



INTEGRATED MANAGEMENT SYSTEM
QUALITY | ENVIRONMENT | SAFETY

ANTI-CORRUPTION POLICY

ELABORATION			APPROVAL	MBD
REV	DATE	CHANGES		
00	12/06/2024	Initial version of the document		

CONTENTS

1. OBJECTIVE AND FIELD OF APPLICATION	3
2. RESPONSIBILITIES	3
3. DEFINITIONS AND ABBREVIATIONS	3
4. SUBORN.....	4
4.1.1 OFFERS AND HOSPITALITY.....	4
4.1.2 ACCEPTING GIFTS AND HOSPITALITY.....	4
4.1.3 FACILITATION PAYMENTS AND COMMISSIONS	5
4.1.4 CHARITABLE CONTRIBUTIONS AND SOCIAL RESPONSIBILITY	5
4.1.5 LOBBYING	5
4.1.6 COMPLIANCE OBLIGATIONS WITH THIRD PARTIES/COUNTERPARTIES	6
4.2 RECORD RETENTION	6
4.3 REPORTING, TREATMENT AND NON-RETALIATION	7
4.4 CONSEQUENCES OF THE OFFENCE	7

1. OBJECTIVE AND FIELD OF APPLICATION

Anywind has adopted a zero-tolerance policy towards corruption and bribery, and prohibits corruption or bribery in any form, either directly or through third parties, wherever Anywind is present. The offering or acceptance of bribes of any kind is not tolerable wherever we operate. We recognise that our reputation for integrity is one of our most valuable assets and that corruption is a threat to the business and our values.

The aim of this policy is as follows:

- Defining our responsibilities and those of those who work for us in observing and defending our position against corruption and bribery;
- Ensure compliance with anti-corruption and bribery laws, rules and regulations in any country where we do business; and
- Offer information and guidance on how to recognise and deal with corruption and bribery issues.

This policy reflects our ongoing commitment to the fight against corruption and our responsibility towards the markets in which we operate.

APPROVAL OF THE POLICY

The Anti-Corruption Policy is approved by Anywind's *Main Board of Directors*. Any amendment and/or integration must be approved by the same bodies and publicised to the recipients without delay.

2. RESPONSIBILITIES

The *Head of Financial & Administrative Department* has primary and day-to-day responsibility for implementing this policy and monitoring its use and effectiveness.

3. DEFINITIONS AND ABBREVIATIONS

Allowances	The payment or reimbursement of travelling or visitor expenses incurred when visiting the Company (e.g. air travel, hotels, meals, etc.), which would normally be borne by the visitor.
Employees	All individuals working at all levels and categories of the Company, including executives, directors, employees (permanent, fixed-term or temporary), consultants, contractors, subcontractors, trainees, seconded staff, home workers, casual and interim workers, volunteers, trainees, agents, sponsors or any other person associated with the Company, branches, delegations or representative offices or with its executives, directors and employees, regardless of their location.
Commissions	These are payments made in exchange for a favour or a business advantage.
Offers and hospitality	This includes meals, entertainment, trips and marketing items such as pens, hats or shirts accepted by the Company's employees or offered to third parties.
Facilitation payments	These are usually small payments made or gifts awarded to secure or speed up routine, non-discretionary administrative actions, usually carried out by lower-level civil servants.
Bribery	It means an inducement or reward offered, promised or provided in order to obtain an illicit commercial, contractual, regulatory or personal advantage.
Third Party or Counterparty	Means any individual, organisation, partnership, limited liability company, association, consortium or other entity, other than an affiliate, with whom an employee comes into contact in the course of their work for the Company. For the purposes of this policy, this definition includes, without limitation, actual and potential customers, suppliers, distributors, partners, builders, business contacts, consultants, agents

4. SUBORN

This policy strictly prohibits the company, its employees and their counterparties from offering, providing, authorising, requesting or receiving a bribe or anything that could be construed as a bribe, either directly or indirectly, either to or from any third party. No employee may perform their duties inappropriately, in anticipation of or as a result of any bribe.

Employees must reject any direct or indirect request for a bribe, including facilitation payments from third parties, even if, by rejecting such a request, the company or any of its members are consequently threatened with adverse action. Any such occurrence must be reported immediately via the company's Whistleblowing Channel.

Cash payments should be limited to valid, approved and documented payments/disbursements. The justification and description of such a payment, including the amount, the beneficiary and the transaction must be documented, and a justification for the payment must be obtained

4.1.1 OFFERS AND HOSPITALITY

Gifts and hospitality may never be granted if the aim is to influence or reward such employees for the improper performance of their duties. It is permissible to grant reasonable, appropriate gifts and hospitality offered in good faith in interactions with public officials, private individuals and entities in order to establish and maintain business relationships.

All items offered must be limited in value and every effort must be made to ensure that the symbolic value of the offer exceeds its monetary value.

Gifts of cash (or cash equivalents, such as money orders or payment of personal expenses) are prohibited and should never be awarded.

Paying or reimbursing travel expenses, with the intention of unduly influencing, in order to obtain commercial advantages for the Company, or for any other corrupt purpose, is strictly forbidden. It is acceptable to promote, demonstrate and explain the benefits of the products and services offered by the Company, but there must be no attempt to influence decisions or offer undue personal benefits to employees (public or private) who are visiting or interacting with the Company.

It is not permitted to pay for first-class air travel and luxury hotels for visitors. Normally, a visitor would pay for their own travel and accommodation when visiting the Company or its projects, especially if sightseeing or side trips are involved. There are sometimes exceptions relating to expenses directly linked to training sessions, conferences held by the Company and other special circumstances.

4.1.2 ACCEPTANCE OF GIFTS AND HOSPITALITY

This policy prohibits the acceptance of gifts, hospitality or other benefits by an employee if their judgement about the business or decisions about the business could be affected.

Employees must never ask for gifts, entertainment or any other courtesies from people doing business with the Company. Unsolicited gifts and business courtesies, including meals and entertainment, are only permissible if:

a) These are customary and generally accepted business courtesies;

b) They do not exceed a defined amount or, when they do, they are approved by the Superior Director; and

(c) are given and accepted, without an express or implied understanding that the employee or the Company is in any way bound by the acceptance of the offer, or that the offer is a reward for any particular business decision already taken or that may be taken in the future.

All employees must immediately inform the giver of the gift of this policy and make every effort to decline or return a gift that does not comply with the above rules. If it is not possible to decline or return the gift, the employee must immediately report receipt of the gift to their line manager and to the person responsible for implementing Anywind's Anti-Corruption Policy. The employee must ensure that any offers or benefits that are not compatible are reported to and recorded by the person responsible for implementing the Anti-Corruption Policy.

Any gifts of cash or cash equivalents (including gift vouchers, bonds, loans, etc.) in any amount are strictly prohibited.

4.1.3 FACILITATION PAYMENTS AND COMMISSIONS

Employees are prohibited from making "facilitation payments" or "giving kickbacks", and from accepting commissions of any kind. All employees must avoid any activity that could lead to or suggest that a facilitation payment or commission will be made or accepted.

If you are asked to make a payment on behalf of the Company, you should always be aware of the reason for the payment and whether the amount requested is proportionate to the goods or services provided. You should always ask for a receipt that itemises the nature of the payment. If you have any suspicions, concerns or questions about any payment, you should raise them with the person responsible for implementing Anywind's Anti-Corruption Policy.

4.1.4 CHARITABLE CONTRIBUTIONS AND SOCIAL RESPONSIBILITY

The Company may provide contributions and sponsorships that support activities of public interest carried out by recognised non-profit organisations and entities. This support may not be used to reward the recipient for current, past or future support of the Company's projects, nor result in a business advantage.

Contributions of a charitable nature or sponsorships may be approved if the project of a social or charitable nature operates in an area of social importance to the Company. Contributions of a charitable nature or sponsorships may be granted by the Company or on its behalf, for charitable, educational, non-profit, sporting or cultural purposes, and when the activities promoted are in line with the Company's business objectives, values and ethical principles.

Contributions of a charitable nature or sponsorships must be made with the expectation that no tangible benefit is expected to be received, and must be carried out in accordance with applicable laws and regulations, and the Company's policies and procedures.

All charitable contributions or sponsorships must be approved in writing and the request must include the amount, the name of the social improvement project or charitable organisation, the name of the contact person at the social improvement project or charitable organisation, and the purpose of the donation.

4.1.5 LOBBYING

Although the company does not get directly involved in party politics, it recognises the importance of getting involved in political debate on matters of legitimate concern that relate to its business, its employees, customers

and the communities in which it operates. Any employee who lobbies on behalf of the Company must comply with all legal and regulatory requirements, including laws and regulations relating to registrations and whistleblowing.

4.1.6 COMPLIANCE OBLIGATIONS WITH THIRD PARTIES/COUNTERPARTIES

The acceptance of Customers at Anywind is preceded by a risk analysis, on which the internal classification of each Customer depends and, consequently, the definition of the measures to be applied to them.

This analysis is carried out by means of an external assessment by a credit insurance company, which indicates the advisable conditions for doing business with the organisation in question.

All new and existing third parties must be made aware of this policy and the prohibitions against corrupt practices and bribery, as required by applicable legislation. The essence of this policy must be communicated periodically.

The Company's contracts with third parties must be in writing and must describe the services to be performed, the basis for the counterparty's remuneration, the amounts to be paid and statements that the counterparty will continue to comply with all relevant anti-corruption laws and this policy. This will allow the Company to audit it periodically, and to notify the Company in the event of any breach in terms of *compliance*.

If third parties are unable or unwilling to comply with these contractual provisions, the reasons must be recorded and, if considered legitimate, submitted to the person responsible for implementing the Anti-Corruption Policy, who will assess whether the third party can be contracted in the specific circumstances. A third party that does not agree with the Code of Ethics and Conduct and this policy must not be contracted.

4.2 RECORD RETENTION

The Company maintains a system of internal accounting controls sufficient to reinforce compliance with this policy, which will be reviewed periodically by the person responsible for implementing the Anti-Corruption Policy, in order to provide reasonable guarantees that:

- a) Transactions are carried out in accordance with the necessary approvals (which may be delegated to Directors or other bodies within the Company);
- b) Transactions are recorded as necessary in order to:
 - i. To enable the preparation of financial statements in accordance with accepted international accounting principles or any other criteria applicable to such statements;
 - ii. Keeping the accounting records of the Company's assets; and
- c) Access to the Company's assets and resources is only permitted with the specific authorisation of the Company's *Main Board of Directors*.

No payments or transactions should be kept "off the books" to facilitate or conceal improper payments. There must be no accounting entries or expense records relating to any payments that are false or misleading.

Employees must ensure that all expense records relating to hospitality, gifts or expenses with third parties are submitted for approval, in accordance with our policies and procedures, and specifically include the reason for the expense.

4.3 REPORTING, TREATMENT AND NON-RETALIATION

Employees are encouraged to raise concerns about any matter or suspicion of misconduct as soon as possible. If employees are unsure whether a particular act constitutes corruption or bribery, or if they have any other questions, they can raise them through the company's Whistleblowing Channel.

Employees who refuse to accept or offer a bribe, or those who raise concerns or report wrongdoing by others, are sometimes worried about possible repercussions. We want to encourage reporting and we support anyone who raises genuine concerns in good faith under this policy, even if it turns out that they were mistaken. However, those who knowingly or without good faith make false reports, or those who fail to report irregularities or suspicions of which they are aware, may be subject to disciplinary action.

We are committed to ensuring that no one suffers any detrimental treatment as a result of refusing to participate in acts of corruption or bribery, or for having reported, in an act of good faith, their suspicions of any actual or potential bribery situation or any other situation of corruption that has occurred, or that may occur in the future. If you believe that you have been the victim of any treatment of this nature, you should report the situation via the company's Whistleblowing Channel.

A breach of trust or an act of retaliation against any employee who has reported a concern or supported the investigation process will also be treated as a breach of this policy and of the Company's Code of Ethics and Conduct.

4.4 CONSEQUENCES OF THE OFFENCE

Giving, offering or receiving a bribe or commission, engaging in acts of corruption, "turning a blind eye" so as not to prevent such activity, breach of this policy or any applicable law may result in serious consequences, including but not limited to the following:

- a) Employees may be subject to appropriate disciplinary action or be held administratively, civilly or criminally liable. Employees or other persons may be prosecuted, fined, imprisoned and/or excluded from their duties as executives of the Company;
- b) Directors can also be held personally liable whenever they become aware of situations of corruption or bribery and fail to take the appropriate measures to prevent them;
- (c) the termination of the business relationship between the Company and that person or entity; and
- d) The company and the third party can be criticised by the public and the competition and thus put at a competitive disadvantage.

Employees cannot avoid being held responsible for "turning a blind eye" when the circumstances indicate a possible breach of Company policy. If any employee has doubts or questions about whether their conduct is correct under this policy or if they believe that a breach of this policy has occurred, is occurring or will occur, they should report the situation through the company's Whistleblowing Channel.

4.3 INFORMATION AND COMMUNICATION

Employees receive the information contained in this document.

Our zero-tolerance approach to corruption and bribery must be communicated to all third parties/counterparties.