

Anti-corruption

Anti-corruption – corporate policy principles

Dibella prohibits corruption in any form whatsoever, irrespective of whether direct or indirect. Dibella has committed itself to implementing a programme to combat corruption.

1. Bribes

Dibella prohibits

- the practice of offering, giving accepting and demanding bribes in any form along with return flows of parts of a contractual payment (referred to as “kickbacks”).
- the use of other methods or channels for non-permissible services to customers, representatives, agents, sub-contractors, suppliers, to employees of such partners or associates or to holders of a public office.
- its employees from accepting bribes or kickbacks for their own benefit or in favour of their relatives, friends, partners or acquaintances from customers, representatives, agents, sub-contractors, suppliers, employees of such partners or such partners or associates or from holders of a public office.

2. Donations for political purposes

Dibella as well as its employees and representatives or agents may not make any direct or indirect donations to political parties, organizations or to individuals engaged in the field of politics in order to achieve commercial benefits in the process.

3. Donations for charitable/non-profit-making purposes and sponsoring services

- Dibella ensures that donations for charitable/non-profit-making purposes and sponsoring services are not made as a pretext for corruption.
- Dibella’s policy is to disclose all donations for charitable/non-profit-making purposes and sponsoring services.

4. Bribes 1)

Dibella strives to identify and stop all bribes.

- 1) Bribes: smaller amounts of money or other benefits with the objective of ensuring or expediting a process involving public authorities to which the petitioner is entitled.

5. Gifts, entertainment, expense accounts

Dibella prohibits the offering or acceptance of gifts, of entertainment or settlement of expense accounts if these might have an influence on whether business transactions actually materialize and if they exceed the scope of reasonable and appropriate expenses incurred.

6.

6.1 Organization and responsibilities

- Management makes its corporate principles the subject matter of its policy and makes the necessary resources available in order to actively support the implementation of the programme.

- Management is responsible for ensuring that the programme is implemented holistically with clearly defined managerial responsibility.
- Management demonstrates its active commitment to the implementation of the corporate principles.

6.2 Business relations

Dibella also applies the corruption-fighting programme to its subsidiaries, joint venture partners, sub-contractors, representatives and agents as well as other business associates.

Subsidiaries and joint ventures

- Dibella carries out an appropriate assessment of business associates before entering into a joint venture.
- Dibella ensures that subsidiaries and joint ventures under its control also assume its programme
- In those companies in which Dibella does not exercise control, the company announces its programme and makes an effort to ensure that the business practices of such subsidiaries and joint ventures are in conformity with its corporate policy principles.

Representatives and agents

- Dibella makes no non-permissible payments via a representative of agent.
- Dibella subjects a representative or agent to checks before appointing one.
- The remuneration/commissions paid to representatives or agents are appropriate and acceptable payments for legitimate services that were actually provided.
- Business relations are documented.
- The representative or agent is to contractually commit himself to compliance with the programme set up by Dibella.
- Dibella monitors the behavior of the representatives and agents and is entitled to terminate an agreement in case they happen to pay bribes.

Sub-contractors and suppliers

- Dibella organizes its procurement practices in a fair and transparent manner.
- Dibella notifies sub-contractors and suppliers of its anti-corruption programme and monitors the behavior of larger-scale sub-contractors and suppliers. In the event of non-compliance, e.g. payment of bribes, Dibella is entitled to terminate existing agreements.
- Dibella does not enter into any business relations with sub-contractors and suppliers who are known to pay bribes.

6.3 Human resources policy

- When employing, promoting, training, carrying out and performance appraisals and performance recognition, Dibella expresses the Company's own commitment to the programme.
- Dibella makes it clear that none of its employees will be threatened with demotion, disciplinary measures or any other negative consequences if the employee in question refuses to pay bribes, even if the company loses contract awards in the process.
- Dibella provides for appropriate sanctions in the event of any violations of the programme.

6.4 Training

- Executives, employees, representatives and agents are given special training within the scope of implementation of the programme.
- If appropriate, this also applies to sub-contractors and suppliers.

6.5 Communication

- Dibella ensures effective internal and external announcements and publication of the programme.
- If requested, Dibella will disclose the measures and ideas to combat corruption.
- Dibella is open to feedback from interested partners on the programme and will be pleased to answer any questions.

6.6 Internal controls and (internal) audits

- Dibella ensures correct accounting open to inspection at any time, duly and authentically reflecting all financial transactions.
- There are no secret or subsidiary accounts in existence.
- Dibella set up feedback procedures to support a constant improvement of the programme.
- Dibella reviews the internal control systems, in particular the practice of accounting and documentation, on a regular basis to ensure that they are capable of combating corruption.

6.7 Monitoring and review

The management monitors the programme on a regular basis with regard to its suitability, appropriateness and effectiveness and carries out improvements where necessary.