

# Heliox Anti-Corruption Policy



**We believe that taking care of people and the environment is fundamental to the success of our business.**

**MICHAEL COLIJN, CEO**

**Dears,**

Heliox (or “we”) have a strong focus on Compliance and Corporate Social Responsibility. We care about the impact we have on our customers, suppliers, our people, our environment and future generations to come.

Heliox is committed to respect and to comply with the applicable laws and regulations as the legal basis of our business activity.

This Policy clearly states the expectations for how Heliox operates and applies to all Heliox companies. Besides, this Policy applies to all Heliox-employees, consultants, (sub)contractors, temporary staff, (higher) management and the board of directors.

Heliox's other Policies can be found on our Website.

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<sup>1</sup> “Heliox” means Chargeco Holding B.V. and its Affiliates, being entities that are directly or indirectly controlled by Chargeco Holding B.V.

# 1. Legal Principles of Corruption

Bribery is defined as the direct or indirect offering, promising, authorising or granting, or the requesting or accepting, of a personal advantage of any nature in the expectation of a specific behaviour (positive act or omission, fair or unfair) in favour of the person giving the bribe, the company on whose behalf this person is acting, or a third party.

## 1.1 Public & Private Corruption

Corruption is a punishable offence in most of the countries in which the Heliox operates. Both 'public corruption' (bribery of public officials) and 'private corruption' (bribery in the private sector) constitute criminal offences.

## 1.2 Active & Passive Corruption

Criminal bribery in business dealings may be committed actively or passively. Both, the person or company, offering the bribe (active corruption) and the person receiving it may be punished (passive corruption).

## 1.3 Criminal offence & extraterritorial applicable

Bribery is a criminal offence and several jurisdictions provide for extraterritorial applicability of their national laws. Thus, it does not matter if an offence is committed within the country whose laws are being applied to an individual based on his/her nationality or outside that country. One offence may be subject to several jurisdictions.

Punishment of individuals can include:

### Persons:

- fines
- prison sentences of up to several years
- privation of certain rights, and
- confiscation of property

### Companies (on whose behalf a person is offering, promising, authorising or granting bribes):

- criminal or administrative fines
- confiscation of illegal benefits
- administrative consequences
- exclusion from the tenders/public contracts

# 2. Gifts From Suppliers, Service Providers or Other Business Partners

## 2.1

Heliox suppliers/service providers must be selected on a competitive basis. Attempts by suppliers/service providers to influence Heliox employees in their procurement decisions by means of any kind of gifts, benefits or gratuities are not tolerated, be it personal or for a third party. Suppliers/service providers must be advised not to attempt to influence Heliox employees in this way and a warning must be given in the event of a violation.

## 2.2

Except as listed below, Heliox employees are prohibited, either directly or indirectly, from accepting gifts or any other unjustified benefits or things of value including any type of gratifications.

Exceptions are gifts or hospitality where:

- they occur infrequently (once or twice per year per business partner)
- they are of insignificant monetary value as defined below in section 2.3
- they arise only out of ordinary corporate hospitality and customary business practices (such as promotional gifts)
- their acceptance does not violate any laws or regulations, and
- there is no reasonable possibility or potential inference that the decision to enter into a contract with the supplier/service provider was influenced by the receipt of such gifts or hospitality.

## 2.3 Insignificant monetary value

As a rule, "insignificant monetary value" means the value not exceeding the cost of an ordinary business meal. In exceptional cases and only with the documented approval of the relevant supervisor, gifts, gratuities, benefits or invitations beyond this limit can be considered to have insignificant monetary value.

In any case, bear in mind that in most countries gifts, benefits, gratuities and invitations above a certain amount are considered to be taxable income; naturally, the relevant tax laws and regulations must be observed.

## 2.4 Money or equivalents

Accepting money or equivalents (e.g. gift cards or gift certificates for specific stores) for personal use or for a third party is always prohibited. The employee must immediately report any such attempt to his or her supervisor and to Heliox Legal.

## 2.5

If a gift, benefit, gratuity or invitation may not be accepted because of these rules, the intended recipient shall politely decline it and refer to this Heliox Anti-Corruption Policy. If a gift has already been delivered, it shall be returned. When this is not possible either then the recipient needs to report it to his supervisor and to Heliox Legal and request instructions what to do.

# 3. Gifts to Employees of Customers or Other Business Partners

## 3.1

Heliox expects that our customers or other business partners will not want their employees to be influenced in their purchasing decisions by personal gifts. For this reason, gifts, invitations, and other gratuities to employees of customers or other business partners must be limited so that such gifts are not likely to influence the customer's purchasing decision.

## 3.2

In principle, the same rules apply for gifts to employees of customers as for the acceptance of gifts from suppliers/service providers as outlined in section 2. Remember that providing money or equivalents is always prohibited.

# 4. Gifts to Public Officials

## 4.1

Heliox does a lot of its business by submitting the tenders to the public officials. Besides, public officials perform different audits at Heliox (such as: H&S, tax/financial, ISO). For these reasons, Heliox employees are required to take this Heliox Anti-Corruption Policy into account while working with the public officials.

## 4.2

The rules described in section 2 also apply to public authorities and government officials. Thus, it is principally prohibited to give, offer, promise, authorise or grant, directly or indirectly, money or equivalents, or gifts, benefits or gratuities of any kind to public officials or to persons with whom the public officials is closely linked. Any exceptions are subject to prior approval by the Heliox Management Team and Heliox Legal.

## 4.3

In fact, some governmental agencies or departments have strict rules prohibiting all gifts, invitations, and other gratuities, even if of insignificant monetary value.

Heliox employees are urged to be extremely careful and avoid any impression that a personal gift to a public official is intended to influence that individual in order to act or refrain from acting in any way in the performance of official duties. All employees are therefore prohibited from taking any action or measure that could give this impression

## 4.4 Facilitation Payments

Payments or non-cash equivalents, invitations, gifts, gratuities or benefits of any kind with the purpose to secure or speed up any routine actions by government officials or private sector employees (also known as facilitation payments) are always prohibited.

## 4.5 Auditors & Inspectors

In particular, it is forbidden to give, directly or indirectly, any illicit advantage or favours to a public official performing inspections on the Heliox business offices or premises in order to influence the inspector's opinions and decisions. The rules of this Policy must be applied to every type of inspection/audit including, but not limited to tax, custom duties, technical, quality, health and safety, antitrust, environmental inspections and other types of inspections/audits carried out by public officials and/or private accredited entities acting for or on behalf of public bodies in order to grant licenses, permits, authorisations, concessions.

## 4.6 Political contributions

Political contributions to candidates for public office are only permitted if this is allowed under relevant law (whether international, national, state or local law) and the policy of Heliox making the contribution.

## 5. Corporate Citizenship Activities: Sponsorship & Donations

### 5.1

All applicable legal regulations on sponsorship and donations as well as internal company policies and guidelines must always be met. It has to be ensured that no inappropriate competitive advantages for Heliox result from such Corporate Citizenship Activities.

### 5.2

Such activities must not bear any personal material advantages for public officials who are entrusted with permitting an investment by any Heliox company, or third parties being linked in any way whatsoever with these individuals.

### 5.3

All activities in the context of Corporate Citizenship engagement have to be conducted in full transparency, properly documented and approved by Heliox Management Team.

## 6. Appointing Agents and Advisors

### 6.1

Naturally, rules prohibiting bribery of, or improper gifts to, employees of business partners or public authorities may not be circumvented by appointing agents or advisors.

### 6.2

Agent and advisor contracts are sometimes scrutinized by tax authorities and law enforcement agencies. Anyone who is unable to show a legitimate business purpose for an agent or advisor contract could be suspected of having entered into the agent or advisor contract for the purpose of circumventing the regulation prohibiting bribery. Furthermore, not performing a proper due diligence may be considered as negligent financing of bribery. To make sure that agent and advisor contracts have a legitimate business purpose, follow these steps:

### 6.2.1

As in all other business transactions, the identity of the parties must be clear. This includes persons acting on behalf of a corporation, partnership, or other legal entity.

### 6.2.2

The contractual partner must be identified in the contract with his or her name, business address, and, if applicable, the names of the persons acting on the contractual partner's behalf.

### 6.2.3

Where possible, contracts should not be entered into with companies from offshore tax havens ("offshore companies"). If a contract with such an offshore company is unavoidable, make sure the owner or owners of this company are identified. Special caution is to be paid in case of contracts with letterbox companies.

### 6.2.4

Heliox company directly benefitting from the agent or advisory service will normally be a party to the contract. If this is not possible because of unusual circumstances, the rights and obligations arising from the contract must be transferred to the company that benefits from the contract and the fee must be charged to this company.

### 6.2.5

The agent or advisory service must be described in specific terms. If compensation is due on the successful completion of a transaction, the contract must contain clear language defining what it means to complete a transaction.

### 6.2.6

If an advisor is to provide consulting services, there must be an indication of whether, by what means and at what intervals reporting is required. The reporting duty of the advisor or consultant must be monitored.

### 6.2.7

The duration or term of the contract must be clearly stated, as well as any options to renew or extend the contract.

### 6.2.8

The fee must be commensurate with the agent or advisory services due.

#### 6.2.9

The contract must contain clauses in which the agent or advisor expressly agrees to observe all existing laws in connection with the contract, including tax, anticorruption, trade sanctions and competition or antitrust laws. Any breach of these clauses by the agent or advisor shall be regarded as a material breach of the contract and shall entitle the Heliox to terminate the contract immediately.

#### 6.2.10

Heliox Legal must be involved at a sufficiently early stage so that it can provide constructive legal advice and monitor compliance with Heliox policies and guidelines.

#### 6.2.11

Except in rare circumstances, public officials, and politicians should not be parties to agent or advisor contracts. If, however, such a contract is considered, careful attention must be paid in order to ensure that the contract does not require a particular vote or regulatory decision.

## 7. Mergers and Acquisitions

### 7.1

As a successor entity, Heliox may be held liable for past violations of anticorruption laws committed by any company merged or acquired: thus, the consequences may be relevant for Heliox and individuals involved, both in terms of reputations and legal prosecution. Heliox is therefore committed to avoiding the risk of acquiring controlling interest in a third company with potential exposure to corruption or characterised by ineffective anticorruption compliance practices.

### 7.2

When Heliox is involved in merger and acquisition projects it is recommended to review, as part of the due diligence process, the activities of the target company in order to reasonably determine that it will not become involved in past, present and future corruption activities. In addition, specific representations and warranties and where applicable the appropriate indemnities should be inserted in the relevant agreements.

### 7.3

In the performance of the due diligence activity, it is recommended to pay attention to the following types of information:

- the percentage of the target company's business derived from government contracts;
- the types and identities of the intermediaries that the target company uses and their compensation;
- the involvement of public officials in the target company's business (as owner, directors, employees or their relatives)
- the compliance of the target company's internal controls, books and records with the applicable laws and international standards;
- whether the target company has ever been accused of violating anticorruption laws, requiring it to disclose any prior relevant issues including incidents of bribery, corruption or criminal allegations.

## 8. Training

### 8.1

All employees whose work involves the potential for corrupt behaviour must receive training based on the obligations set out within this Heliox Anti-Corruption Policy.

## 9. Personnel rotation, two-person integrity, documentation

### 9.1

In addition to proper hiring practices and appropriate training, Heliox should take other steps to reduce the risk of corrupt behaviour.

### 9.2

Employees are urged to apply the two-person integrity principle in all business transactions of significant value. Not only does this make business sense for the company because two people will always see and perceive more than a single person, but it forms an effective control against conscious or unconscious misconduct in procurement and supply activities.



### 9.3

The two-person integrity principle also applies to the separation of operational and monitoring functions. For example, the checking and allocation of an invoice may not be performed by the same person who made the decision to place the order. Only very low value orders are exceptions to this rule.

### 9.4

Every business transaction that leads to payments or deliveries must be documented following best business practices and included in the company's accounting records. The documentation and accounting entries must accurately represent the actual situation. If documents or accounting entries are not produced or do not accurately represent the actual situation, this discrepancy must be investigated.

## 10. Compliance Reporting & Measures

Questions regarding this Policy or practices that do not comply with this Policy should be promptly reported to the line manager or Heliox Legal.

Any breaches of the rules of the Heliox Anti-Corruption Policy shall constitute a contractual breach.

Heliox reserves the right to suspend and/or terminate the contractual relationship with the employee or business partner who does not meet the requirements of this Policy.



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