



Anti-Corruption and Bribery Policy

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History of changes

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Introduction

1. About this policy

The purpose of this policy is to ensure that all business at the Company is conducted honestly, ethically, and with integrity. The Company has a zero-tolerance approach to bribery and corruption.

Employees must never solicit, offer, promise, give, or accept bribes, improper gifts, or any undue advantage, directly or indirectly. Likewise, we must not allow our business partners - such as suppliers, agents, consultants, vendors, or service providers - to engage in bribery or provide undue advantages on our behalf.

This policy applies to all interactions, whether with government officials or the private sector.

This policy is mandatory. Any breach may lead to disciplinary action, including dismissal for employees, or immediate contract termination for non-employees.

The policy may be updated from time to time to reflect legal requirements, company practices, and recognized best practices.

2. Scope

This policy applies to all persons working for the Company or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third party representatives, business partners and any other person associated with the Company.

3. Definitions and responsibilities

- a) **“Bribe”** means a financial or other inducement or reward for action, which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of a thing of value, the award of a contract or any other advantage or benefit that is intended to influence a decision or action.
- b) **“Bribery”** is the act of offering, giving, receiving, or soliciting something of value, whether money, gifts, favors, services, or any other benefit, with the intent to influence the actions, decisions, or judgment of a person in a position of trust, such as a public official or a private business representative.¹
- c) **“Government Official”** means any officer, employee, director, representative or any other person acting in an official capacity on behalf of (i) a government or any department, agency or instrumentality thereof; (ii) any legislative, administrative or judicial body; (iii) any supra-national or public international organization; (iv) any state-owned or state-controlled commercial

¹ Legal References: Canada: Criminal Code, R.S.C. 1985, c. C-46 Section 119–125: offences related to bribery of officials, frauds on government, and influence peddling; United States: 18 U.S.C. § 201 (Bribery of public officials and witnesses); Taiwan: Anti-Corruption Act (Article 11) and the Criminal Code (Articles 121–123, 131).

enterprise, as well as (v) any foreign political party or official thereof or any candidate for foreign political office.

- d) **“Thing of value”** is broadly construed and includes, but is not limited to, money (e.g., cash, wages, stipends or fees), cash equivalents (e.g., a gift card, discounts), political and charitable contributions, hospitality (e.g., travel expenses), gifts, services, entertainment (e.g., meals), loans, and favours. The source of funds is irrelevant.

All forms of bribery are strictly prohibited. If you are unsure about whether a particular act constitutes bribery, raise it with the Chief People Officer and/or Chief Legal Officer of the Company.

Specifically, you must not:

- Pay, promise to pay, give or offer, or authorize any person to pay, give or offer any money, payment, gift, hospitality or other benefit or thing of value in the expectation or hope that a business advantage will be received in return, or to reward any business received;
 - Directly or indirectly solicit, accept or agree to accept any money or thing of value or offer from a third party that you know or suspect is made with the expectation that we will provide a business advantage for them or anyone else or for improperly obtaining or retaining business or business advantage of any kind;
 - Give or offer any payment (sometimes called a facilitation payment) to a Government Official in any country to facilitate or speed up a routine or necessary procedure;
 - Engage in any other activity that might amount to Bribery or Corruption or otherwise lead to a breach of this policy.
 - Threats and/or retaliation against another person who has refused to offer or accept a bribe or who has raised concerns about possible bribery or corruption will not be tolerated and could be the subject of disciplinary action that may include termination.
- e) Use of Business Partners: The Company can be held criminally liable if a bribe or anything of value is solicited, offered, promised, authorized, provided or accepted through third parties acting on the Company’s behalf. All the Company’s business partners must comply with this policy. No business partner that the Company engages may solicit, offer, promise, authorize, provide or accept bribes, improper gifts or an undue advantage in any form (either directly or indirectly) on our behalf.
- f) Offers of Employment or Work Experience: Employees must not offer or accept employment or work experience opportunities to gain an improper business advantage or influence any decision. Candidates referred to by government officials or other external parties must not receive preferential treatment. All hiring practices must follow the Company’s established recruitment and hiring processes, and employee referral programs must be managed through the Human Resources department.

4. Gifts and hospitality

- This policy does not prohibit the giving or accepting of nominal, reasonable and appropriate hospitality for legitimate purposes such as building relationships, maintaining our image or reputation, or marketing our products and services. Notwithstanding the foregoing, as a general

rule, all employees must obtain prior approval from the Chief Legal Officer before providing a thing of value or facilitation payment directly or indirectly to a Government Official.

- A gift or hospitality will not be appropriate if it is unduly lavish or extravagant or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiations or a tender process).
- Gifts must be of an appropriate type and value depending on the circumstances and taking account of the reason for the gift. Gifts must not include cash or cash equivalent (such as vouchers or gift cards) or be given in secret. Gifts must be given in the name of the Company, and not your name.
- Promotional gifts of low value such as branded stationery may be given to or accepted from existing customers, suppliers and business partners.

5. Accounting and record keeping

Any employee must declare and keep a written record of all hospitality or gifts given or received and must also submit all expense claims relating to hospitality and gifts to third parties and record the reason for expenditure.

All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers should be prepared with strict accuracy and completeness. Accounts must not be kept "*off-book*" to facilitate or conceal improper payments.

6. Training

To ensure compliance with this Anti-Bribery and Corruption Policy, the Company requires all employees and Company representatives, including management and relevant third parties, to complete mandatory training on bribery and corruption risks, and to sign and acknowledge the current policy.

Depending on the representative's role and responsibilities, specialized Anti-Bribery and Corruption training may also be provided, tailored to address the unique risks and challenges associated with their position, to ensure proper understanding and mitigation of bribery-related risks.

7. How to raise a concern

If you are offered a bribe, or are asked to make one, or if you suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify your immediate manager or report it as soon as possible.

All Company employees and representatives are required to report any concerns or violations of this policy. The Company strictly prohibits any form of retaliation against reports made in good faith.

Confidential reports can be made through any of the following channels:

- Your manager (if not involved in the concern) or another trusted manager;
- The Legal & Compliance team hypertec-compliance@hypertec.com ;
- The Human Resources department.

The reporting process accepts anonymous submissions. However, the Company does not encourage anonymous reporting as it may be difficult to follow up and obtain the information required to make a proper assessment. Anonymous reporting will be accepted where legally permissible. In such cases, reporters are encouraged to provide a means of contact (e.g., an anonymous email address) to enable appropriate follow-up.

Reporters should be aware that maintaining anonymity throughout the process may limit the extent of any investigation.

Employees have the right to:

- Refuse to participate in any activity they reasonably believe poses a bribery risk;
- Be protected from identity disclosure, retaliation, discrimination, or disciplinary action when reporting in good faith;
- Seek advice from their manager, the Legal & Compliance team, or the Human Resources department.

8. Investigation process

Reporting: Reports should, where possible, be in writing and include specific, accurate, and relevant information about the activity(ies) and person(s) involved. Reporters may also submit concerns orally or in person using the channels outlined in Section 7.

Initial Review: The Chief Legal Officer, with the Human Resources department, if necessary, will review the report and determine next steps. In some cases, an independent third party may be appointed.

Investigation:

- Investigations will be proportionate to the seriousness and credibility of the allegation.
- They may be conducted by designated Company personnel or by external specialists (attorneys, accountants, investigators).
- Reporters may be contacted for further information during the process.
- All relevant employees are required to fully cooperate to ensure facts are properly established.
- Investigations will be conducted in strict confidentiality until the facts are established.

Outcome:

- A final report will summarize findings, disciplinary measures (if any), and recommendations for corrective action.
- Results will be communicated to the Board, as appropriate.

Escalation to Authorities: Internal investigations must not interfere with potential law enforcement proceedings. If evidence suggests a criminal offence, the Company will seek legal advice and may refer

the matter to law enforcement. Once referred, the Company may not be able to take further action, including notifying the Whistleblower.

Records: All reports, investigations, and outcomes will be documented and retained securely by the Chief Legal Officer.

9. Monitoring and review

The Company will establish and implement appropriate performance measures and reporting systems to monitor performance against metrics and compliance with the relevant policies, procedures and controls.

The Chief People Officer and/or Chief Legal Officer will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. The Quality Assurance Department ensures that internal control systems and procedures undergo regular audits to verify their effectiveness. The Chief People Officer and/or Chief Legal Officer will report to the Chief Executive Officer of the Company at least annually on the application of this policy.

Annex A – Acknowledgement Form

I, the undersigned, confirm that I have received and read the ANTI-CORRUPTION AND BRIBERY POLICY of the Company and I will follow the policies contained and referenced therein and take all the necessary steps to ensure its application in my work environment.

I agree that I will promptly discuss any concerns about a possible breach of the policy with my immediate manager or an (other) officer of the Company.

Signed at _____, this _____ day of _____, 20__.

Employee's signature

Employee's name (print)