

## Compliance at Niterra EMEA GmbH

# COMPLIANCE STATEMENT

### 1. What is compliance at Niterra?

Compliance means adhering to statutory requirements and self-imposed rules. The aim of this is to avoid the risks of liability as well as other legal disadvantages for the company, its management boards and also for its employees. The internationalisation and globalisation of the markets along with the applicable laws have meant that compliance is becoming an increasingly important and complex task for companies, including Niterra.

In times where society's trust in companies is waning, important principles such as ethics, sustainability, social responsibility and compliance with national and international laws are essential in order for us to be able to preserve, ensure and justify the future success of Niterra.

This is why compliance is about more than just avoiding liability: it serves as the foundation for good business management.

However, compliance also serves to prevent rules from being broken by means of organisational measures as well as to uncover misconduct and impose fair sanctions as a result.

In practice, mechanisms and instruments – so-called compliance management systems – have evolved which ensure compliance within the company. These vary greatly depending on business sector, size and structure as well as on company-specific risks.

In order to meet the ever-growing compliance requirements, Niterra has implemented such a compliance management system.

### 2. Compliance Organisation

The Compliance organisation has been set up in accordance with the individual requirements of Niterra, with the appropriate human resources and with the powers required. This is important in order to find individual compliance solutions for the relevant operating business models and processes of Niterra.

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We handle compliance-related queries or comments we receive with the utmost discretion and always take great care to protect the person in question and their identity.



### 3. Preventive elements

#### a) Creation of a compliance culture

It has to be possible to deduce the commitment to compliant behaviour based on set values from the corporate culture and in particular, that commitment is expressed in the so-called "commitment to compliance" of the management. At the same time, compliance is anchored in middle management. This makes a broad impact because middle management is the "first line of defence" as well as a direct role model for compliant conduct and employees will turn to their superiors first of all.

#### b) Identification of compliance risks

Basically, the risk of compliance violations cannot be underestimated. The possible consequences can be far-reaching for companies and employees.

The potential consequences of compliance violations are:

- prison sentences for managers and employees
- fines for companies
- claims for damages against companies, managers and employees
- being blacklisted in connection with procurement procedures
- damaged reputation
- loss of competitiveness
- labour law-related sanctions
- risk in the case of integrity checks
- loss of employees and "know-how"

A key element for successfully avoiding compliance violations is the compliance risk assessment. Depending on the business model, the first thing that this will involve is establishing the risks that could arise and the risks that the compliance management system should address.

The concrete threat with regard to each risk will be defined, along with what has already been done to reduce the risk. If necessary, further measures will be developed in order to reduce the risks to a reasonable level in accordance with the risk strategy. The central Compliance organisation will help colleagues by providing a suitable methodology toolbox and will advise the operating units. The Compliance department will aggregate the group compliance program and monitor the implementation of the measures resulting from the compliance risk assessment which will constitute the compliance program for the following year.

#### c) Implementation of guidelines, training and advice

Because of the need to comply with international and national law as well as different cultural values in different countries, Niterra has introduced numerous compliance-related group guidelines of its own, based on these requirements. They include anti-bribery regulations and regulations relating to gifts, invitations and events, donations and sponsoring activities as well as dealing with consultants, agents and competitors.

The introduction of group guidelines is always the responsibility of the management of the group company and is accompanied by communication and training measures. In cases of doubt, employees can contact the Compliance department directly. For us, it is important for employees to receive a prompt response which gives them the confidence to act and opens up the scope for legally admissible actions to be taken.

### 4. Repressive elements

Despite the best prevention measures, violations of the law and serious breaches of duty can still keep occurring within the company.

In the Compliance department, we depend on collaboration with employees and external consultants in order to detect "non-compliant" behaviour.

Niterra has set its own clear rules for (internal) investigations and verifies all information consistently and in accordance with the law in order to find out whether a violation of statutory or internal requirements has occurred. If information is confirmed by the investigation, the necessary action will be taken. This includes not only appropriate and fair sanctioning under labour law but also the elimination of any weak points in the internal control system.

- Possible sanctions include:
- warning
- caution
- transfer
- ordinary/extraordinary termination
- criminal charges
- release

### 5. Continuous reporting, monitoring and improvement

The status of the compliance organisation, the implementation of training, the results of the risk assessment, any incidents and suspected cases, measures initiated and the suitability of measures from previous audits are all covered in a report regularly submitted to the management.

The compliance management system is checked for appropriateness and effectiveness and continuously improved.



Damien Germès  
(Managing Director)

## Compliance at Niterrra UK Ltd.

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Marko Wowczynna  
(Managing Director)

# COMPLIANCE ERKLÄRUNG

### 1. Was ist Compliance bei Niterra?

Compliance bedeutet die Einhaltung gesetzlicher Anforderungen und selbstgesetzter Regelwerke. Ziel ist es, Haftungsrisiken sowie sonstige Rechtsnachteile für das Unternehmen, seine Organe und auch für seine Mitarbeiter zu vermeiden. Auf Grund der Internationalisierung und Globalisierung der Märkte und damit der zu beachtenden Gesetze, wird Compliance immer mehr zu einer wichtigen und komplexen Aufgabe für Unternehmen und damit für Niterra.

Wichtige Grundsätze wie Ethik, Nachhaltigkeit, soziale Verantwortung und die Einhaltung von nationalen wie auch internationalen Gesetzen sind in Zeiten, in denen das gesellschaftliche Vertrauen in Unternehmen nachlässt, essentiell, um den Erfolg von Niterra in der Zukunft zu erhalten, zu sichern und rechtfertigen zu können.

Compliance ist daher mehr als nur Haftungsvermeidung, sondern dient als Grundlage einer guten Unternehmensführung.

Compliance dient aber auch der Prävention von Regelverstößen durch organisatorische Maßnahmen sowie der Aufdeckung und fairen Sanktionierung von Fehlverhalten.

In der Praxis haben sich Mechanismen und Instrumente herauskristallisiert, sogenannte Compliance Management Systeme, die Compliance im Unternehmen sicherstellen sollen. Diese sind sehr unterschiedlich ausgebildet und hängen von der Unternehmensbranche, -größe und -struktur als auch von unternehmensspezifischen Risiken ab.

Um den immer wachsenden Compliance -Anforderungen gerecht zu werden, ist Niterra dabei ein solches Compliance-Management-System zu implementieren.

### 2. Compliance Organisation

Die Compliance-Organisation ist nach den individuellen Erfordernissen von Niterra aufgebaut und mit den entsprechenden personellen Ressourcen sowie mit den benötigten Befugnissen ausgestattet. Dies ist wichtig, um für die jeweiligen operativen Geschäftsmodelle und -prozesse von Niterra individuelle Compliance-Lösungen zu finden.

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### 3. Präventive Elemente

#### a) Schaffung einer Compliance-Kultur

Das Bekenntnis zu einem regel- und wertekonformen Verhalten muss aus der Unternehmenskultur ableitbar sein und findet seinen Ausdruck insbesondere in dem sogenannten „Compliance-Bekenntnis“ der Unternehmensleitung. Gleichzeitig wird Compliance im mittleren Management verankert werden. Hierdurch wird eine große Breitenwirkung erzielt, weil das mittlere Management die „first line of defense“ sowie direktes Vorbild eines Compliance-konformen Verhaltens ist und sich die Mitarbeiter zunächst an ihren Vorgesetzten wenden.

#### b) Identifikation von Compliance-Risiken

Die Gefahr von Compliance-Verstößen ist grundsätzlich nicht zu unterschätzen. Die möglichen Konsequenzen können für Unternehmen und Mitarbeiter sehr folgenreich sein.

Potentielle Konsequenzen von Compliance-Verstößen sind:

- Haftstrafen für Führungskräfte und Mitarbeiter
- Bußgelder für Unternehmen
- Schadensersatzansprüche gegen Unternehmen, Führungskräfte und Mitarbeiter
- Schwarze Listen bei Vergabeverfahren
- Reputationsschaden
- Verlust von Wettbewerbsfähigkeit
- arbeitsrechtliche Sanktionen
- Gefahr bei Integritätsprüfungen
- Verlust von Mitarbeitern und „Know-How“

Ein Schlüsselement zur erfolgreichen Vermeidung von Compliance-Verstößen ist das Compliance Risk Assessment. Dabei ist zunächst abhängig vom Geschäftsmodell festzulegen, welche Risiken entstehen können und mit welchen Risiken sich das Compliance-Management-System befassen soll.

Für jedes Risiko wird definiert, welche konkrete Bedrohung besteht und was bereits getan wurde, um das Risiko zu reduzieren. Sofern erforderlich, werden weitere Maßnahmen entwickelt, um die Risiken entsprechend der Risikostrategie auf ein vertretbares Niveau zu senken. Die zentrale Compliance-Organisation unterstützt die Kollegen dafür durch einen geeigneten Methodenbaukasten und berät die operativen Einheiten. Der Compliance-Bereich aggregiert das Konzern-Compliance-Programm und überwacht die Umsetzung der aus dem Compliance Risk Assessment resultierenden Maßnahmen, welche das Compliance-Programm des Folgejahres darstellen.

#### c) Implementierung von Richtlinien, Schulungen und Beratung

Auf Grund des Erfordernisses internationales und nationales Recht sowie unterschiedliche kulturelle Wertvorstellungen in verschiedenen Ländern zu beachten, hat Niterra darauf aufbauend eine Vielzahl eigener Compliance-relevanter Konzernrichtlinien eingeführt. Dazu gehören Regelungen zur Anti-Korruption, zu Geschenken, Einladungen und Events, Spenden- und Sponsoringleistungen, aber auch zum Umgang mit Beratern, Vermittlern und Wettbewerbern.

Die Einführung von Konzernrichtlinien obliegt immer der Geschäftsführung des Konzernunternehmens und wird durch Kommunikations- und Trainingsmaßnahmen begleitet. In Zweifelsfällen können sich die Mitarbeiter an die Compliance-Abteilung direkt wenden. Für uns ist es wichtig, dass die Mitarbeiter zeitnah eine Antwort erhalten, die Handlungssicherheit verschafft und rechtssichere Handlungsspielräume eröffnet.

### 4. Repressive Elemente

Trotz bester Präventionsmaßnahmen können immer wieder Gesetzesverstöße und schwerwiegende Pflichtverletzungen im Unternehmen vorkommen.

Um „Non compliant“ Verhalten aufzudecken, sind wir in der Compliance-Abteilung auf die Zusammenarbeit mit Mitarbeitern und von externen Beratern angewiesen. Niterra hat sich klare Regeln für (interne) Untersuchungen gegeben und prüft sämtliche Hinweise konsequent und gesetzeskonform nach, um herauszufinden, ob ein Verstoß gegen gesetzliche oder interne Vorschriften vorliegt. Wenn sich Hinweise durch die Untersuchung bestätigen, müssen Konsequenzen gezogen werden. Dazu gehört neben der im Sinne des Arbeitsrecht angemessenen und fairen Sanktionierung auch das Abstellen eventuell vorliegender Schwächen im internen Kontrollsystem.

Mögliche Sanktionierungen sind:

- Ermahnung
- Abmahnung
- Versetzung
- Ordentliche / außerordentliche Kündigung
- Strafanzeige
- Freistellung

### 5. Kontinuierliche Berichterstattung, Überwachung und Verbesserung

Der Status der Compliance-Organisation, die Durchführung von Schulungen, die Ergebnisse des Risk-Assessment, sämtliche Vor- und Verdachtsfälle, eingeleitete Maßnahmen und die Geeignetheit der Maßnahmen von vorherigen Prüfungen sind Bestandteil eines regelmäßigen Berichts an die Geschäftsleitung.

Das Compliance-Management-System wird kontinuierlich auf die Angemessenheit und Wirksamkeit hin überprüft und verbessert werden.



Damien Germès  
(Geschäftsführer)

## Cumplimiento en Niterra EMEA GmbH

# DECLARACIÓN DE CUMPLIMIENTO

### 1. ¿Qué significa el cumplimiento en Niterra?

El cumplimiento significa respetar los requisitos normativos y las normas que nos hemos impuesto. La finalidad es evitar riesgos de responsabilidad y otras consecuencias legales para la empresa, sus consejos de administración y sus empleados. La internacionalización y la globalización de los mercados, junto con las leyes aplicables, han motivado que el cumplimiento sea una labor cada vez más importante y compleja para las empresas, incluida Niterra.

En estos tiempos en los que la confianza de la sociedad en las empresas se debilita, principios tan importantes como la ética, la sostenibilidad, la responsabilidad social y el cumplimiento de las leyes nacionales e internacionales son fundamentales para que podamos preservar, garantizar y justificar el éxito futuro de Niterra.

Esta es la razón por la que el cumplimiento no se limita únicamente a evitar la responsabilidad legal, sino que debe ser la base de una buena gestión empresarial.

El cumplimiento también ayuda a evitar la infracción de las normas por medio de medidas organizativas y a identificar conductas indebidas e imponer sanciones justas.

En la práctica, los mecanismos e instrumentos, llamados sistemas de gestión del cumplimiento, han evolucionado y esto garantiza el cumplimiento dentro de la empresa. Estos sistemas varían considerablemente en función del sector, el tamaño y la estructura de la empresa, además de los riesgos específicos de cada una de ellas.

A fin de responder a requisitos de cumplimiento cada vez mayores, Niterra ha implementado un sistema de gestión del cumplimiento.

### 2. Organización de cumplimiento

La organización de cumplimiento que se ha creado de acuerdo con los requisitos individuales de Niterra cuenta con las competencias y los recursos humanos necesarios. Esto es importante para identificar soluciones de cumplimiento individuales en relación con los procesos y los modelos de negocio operativos de Niterra.

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Atendemos las consultas y los comentarios que recibimos en materia de cumplimiento con la máxima discreción y ponemos sumo cuidado para proteger a las personas en cuestión y su identidad.





### 3. Elementos preventivos

#### a) Creación de una cultura de cumplimiento

El compromiso con una conducta acorde con las normas debe poder inferirse de los valores de la cultura corporativa y, en especial, dicho compromiso debe expresarse en el llamado «compromiso con el cumplimiento» por parte de la administración. Al mismo tiempo, el cumplimiento debe estar arraigado en los mandos intermedios de la empresa. Esto tiene una enorme repercusión porque los mandos intermedios constituyen la «primera línea de defensa», además de un modelo directo de una conducta acorde con las normas, ya que los empleados se fijarán en sus superiores en primer lugar.

#### b) Identificación de los riesgos de cumplimiento

No se debe subestimar el riesgo de infracciones de cumplimiento. Las posibles consecuencias pueden ser de gran alcance para la empresa y los empleados.

Las posibles consecuencias de las infracciones de cumplimiento son:

- penas de prisión para directivos y empleados;
- multas para las empresas;
- demandas de indemnización por daños y perjuicios contra empresas, directivos y empleados;
- a inclusión en listas negras en relación con procedimientos de contratación;
- menoscabo de la reputación;
- pérdida de competitividad;
- sanciones relativas a la legislación laboral;
- riesgo asociado a comprobaciones de integridad;
- pérdida de empleados y de conocimientos técnicos.

Una herramienta esencial para evitar las infracciones de cumplimiento es la evaluación del riesgo de cumplimiento. Dependiendo del modelo de negocio, esta evaluación implica en primer lugar identificar los riesgos que pueden surgir y los riesgos que el sistema de gestión del cumplimiento debe abordar.

Es preciso definir la amenaza concreta asociada a cada riesgo, junto con las medidas que se hayan adoptado para reducir el riesgo. Si es necesario, se desarrollarán medidas adicionales para reducir los riesgos hasta un nivel razonable de acuerdo con la estrategia de riesgo. La organización central de cumplimiento proporcionará asistencia a los empleados mediante una metodología adecuada y asesorará a las unidades operativas. El Departamento de Cumplimiento se encargará de elaborar el programa de cumplimiento del grupo y de supervisar la aplicación de las medidas derivadas de la evaluación del riesgo de cumplimiento, que constituirá el programa de cumplimiento del año siguiente.

#### c) Implementación de directrices, formación y asesoramiento

Debido a la necesidad de respetar las leyes nacionales e internacionales, así como diversos valores culturales en diferentes países, Niterra ha adoptado numerosas directrices de grupo en materia de cumplimiento, con arreglo a estos requisitos. Se incluyen regulaciones relativas al soborno y regulaciones vinculadas a obsequios, invitaciones y eventos; donaciones y actividades de patrocinio, además de actividades desarrolladas con asesores, agentes y competidores.

La adopción de directrices de grupo es siempre responsabilidad de la administración de la empresa y debe ir acompañada de acciones de comunicación y de formación. En caso de duda, los empleados pueden contactar directamente con el Departamento de Cumplimiento. Para nosotros, es importante que los empleados reciban una rápida respuesta que les dé confianza para actuar y que facilite la adopción de medidas legalmente admisibles.

### 4. Elementos represivos

Aunque se adopten las mejores medidas de prevención, pueden producirse violaciones de la ley e incumplimientos graves de las obligaciones dentro de la empresa.

En el Departamento de Cumplimiento, confiamos en la colaboración de empleados y asesores externos para identificar los casos de conducta que no sean acordes con las normas.

Niterra ha establecido sus propias normas precisas para llevar a cabo investigaciones (internas) y verifica toda la información de forma sistemática y con arreglo a la ley para determinar si se ha producido una infracción de los requisitos internos o normativos. Cuando la investigación confirme la información, se adoptarán medidas oportunas, que incluyen no solo sanciones justas y apropiadas de acuerdo la legislación laboral, sino también la eliminación de cualquier deficiencia del sistema de control interno.


Las posibles sanciones son:

- aviso
- advertencia
- traslado
- cese ordinario/extraordinario
- acusaciones penales
- relevo de funciones

### 5. Información, supervisión y mejora continuas

La administración recibirá periódicamente un informe sobre el estado de la organización de cumplimiento, la ejecución de actividades de formación, los resultados de la evaluación del riesgo, los posibles incidentes y casos bajo sospecha, las medidas emprendidas y la idoneidad de las medidas adoptadas en auditorías anteriores.

La idoneidad y la efectividad del sistema de gestión del cumplimiento se comprobarán con fines de mejora continua.



Damien Germès  
(Director general)



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Despite the best prevention measures, violations of the law and serious breaches of duty can still keep occurring within the company.

In the Compliance department, we depend on collaboration with employees and external consultants in order to detect "non-compliant" behaviour.

Niterrra France SAS has set its own clear rules for (internal) investigations and verifies all information consistently and in accordance with the law in order to find out whether a violation of statutory or internal requirements has occurred. If information is confirmed by the investigation, the necessary action will be taken. This includes not only appropriate and fair sanctioning under labour law but also the elimination of any weak points in the internal control system.

- Possible sanctions include:
- warning
- caution
- transfer
- ordinary/extraordinary termination
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### 5. Continuous reporting, monitoring and improvement

The status of the compliance organisation, the implementation of training, the results of the risk assessment, any incidents and suspected cases, measures initiated and the suitability of measures from previous audits are all covered in a report regularly submitted to the management.

The compliance management system is checked for appropriateness and effectiveness and continuously improved.



Shunichi Inamae  
(President)

La conformità a Niterra EMEA GmbH

## DICHIARAZIONE DI CONFORMITÀ

### 1. Cos'è la conformità a Niterra?

Conformità significa rispettare gli obblighi di legge e le regole che l'azienda si è auto-imposta. Lo scopo è quello di evitare i rischi di legati alla responsabilità e altri problemi legali per l'azienda, il suo consiglio di amministrazione e i suoi dipendenti. L'internazionalizzazione e la globalizzazione dei mercati, insieme alle legislazioni in vigore, rendono la conformità un aspetto sempre più importante e complesso per le aziende, compresa Niterra.

In un momento in cui la fiducia dell'opinione pubblica nelle aziende sta scemando, principi importanti quali l'etica, la sostenibilità, la responsabilità sociale e l'osservanza delle leggi nazionali e internazionali sono essenziali per consentirci di mantenere, garantire e giustificare il futuro successo di Niterra.

Ecco perché conformità significa di più che evitare le conseguenze della responsabilità: è il presupposto della buona gestione aziendale.

Tuttavia, la conformità serve anche a impedire, attraverso misure aziendali, che le regole siano violate, nonché a individuare i casi di negligenza e imporre sanzioni adeguate.

In pratica, sono stati sviluppati meccanismi e strumenti (i cosiddetti sistemi di gestione della conformità) che assicurano l'osservanza degli obblighi all'interno dell'azienda. Essi variano sensibilmente a seconda del settore in cui questa opera, delle sue dimensioni e della sua struttura, ma anche in base ai rischi ad essa specifici.

Al fine di rispettare i sempre crescenti requisiti di osservanza degli obblighi, Niterra ha introdotto questo sistema di gestione della conformità.

### 2. L'ufficio Compliance

L'ufficio Compliance (conformità) è stato istituito in ottemperanza ai requisiti individuali di Niterra, con le risorse umane appropriate e i poteri necessari. Ciò è importante per trovare soluzioni di conformità personalizzate che siano adatte ai modelli d'impresa e ai processi operativi di Niterra.

#### Contatto:

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Compliance Expert  
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Trattiamo le domande o le osservazioni sulla conformità che riceviamo con la massima discrezione e adottiamo sempre la massima cura per proteggere la persona in questione e la sua identità.

### 3. Elementi preventivi

#### a) Creazione di una cultura della conformità

Deve essere possibile desumere dalla cultura aziendale l'impegno verso una condotta rispettosa degli obblighi in base a valori stabiliti e ciò è espresso nel cosiddetto "impegno verso la conformità" della Direzione. Al contempo, la conformità è ancorata ai quadri intermedi. Ciò ha un notevole impatto, poiché essi sono la "prima linea di difesa", rappresentano un modello di comportamento rispettoso degli obblighi e sono il primo punto di contatto per i dipendenti.

#### b) Individuazione dei rischi per la conformità

Fondamentalmente, non si possono sottovalutare i rischi di violazione della conformità. Le conseguenze possono essere gravi sia per l'azienda che per i dipendenti.

Le possibili conseguenze delle violazioni della conformità sono:

- pene detentive per dirigenti e dipendenti
- multe per le aziende
- richieste di risarcimento per danni nei confronti di aziende, dirigenti e dipendenti
- inserimento nella lista nera per le procedure d'appalto
- danni d'immagine
- perdita di competitività
- sanzioni relative alla legislazione sul lavoro
- rischi in caso di verifiche dell'integrità
- perdita di dipendenti e di "know-how"

La valutazione dei rischi per la conformità è un elemento chiave per riuscire a prevenire violazioni. A seconda del modello d'impresa, il primo passo consiste nel definire i rischi che potrebbero presentarsi e quelli a cui il sistema di gestione della conformità dovrebbe far fronte.

Si definirà la concreta minaccia che ogni rischio rappresenta e ciò che è stato già fatto per ridurlo. Se necessario, saranno adottate misure supplementari per ridurre i rischi e riportarli a un livello ragionevole in base alla strategia preposta. L'ufficio Compliance centrale aiuterà i colleghi mettendo loro a disposizione un inventario di metodologie idonee e fornirà indicazioni alle unità operative. Quindi predisporrà il programma di conformità del gruppo e controllerà l'attuazione delle misure derivanti dalla valutazione dei rischi per la conformità, che costituiranno il programma di conformità per l'anno successivo.

#### c) Attuazione di linee guida, formazione e consulenza

Poiché le legislazioni nazionali e internazionali vanno rispettate, e visto che i valori culturali variano da un Paese all'altro, il gruppo Niterra ha introdotto varie linee guida sulla conformità in base a tali presupposti. Tra esse vi sono norme anti-corrruzione e relative all'offerta di doni, a inviti ed eventi, donazioni e sponsorizzazioni, nonché norme che regolano i rapporti con consulenti, agenti e concorrenti.

L'introduzione delle linee guida del gruppo è sempre di responsabilità della Direzione centrale ed è accompagnata da attività di comunicazione e formazione. In caso di dubbi, i dipendenti possono contattare direttamente l'ufficio Compliance. Per noi, è importante che i dipendenti ricevano una risposta tempestiva che li rassicuri e permetta loro di intraprendere azioni consentite dalla legge.

### 4. Elementi repressivi

Nonostante le migliori misure preventive, nell'azienda possono comunque continuare a verificarsi violazioni della legge e gravi inadempimenti.

Nell'ufficio Compliance, dipendiamo dalla collaborazione con dipendenti e consulenti esterni per individuare comportamenti "non conformi".

Niterra ha definito chiaramente le proprie regole per le indagini (interne) e controlla sistematicamente e a norma di legge tutte le informazioni per appurare se si sia verificata una violazione degli obblighi interni o di quelli previsti dalla legge. Se le indagini confermano le informazioni, saranno intraprese le azioni necessarie: non solo misure sanzionatorie appropriate e adeguate ai sensi della legislazione sul lavoro, ma anche l'eliminazione di eventuali punti deboli nel sistema di controllo interno.

Possibili misure sanzionatorie:

- ammonimento
- avvertimento
- trasferimento
- risoluzione in via ordinaria/straordinaria
- carichi penali
- congedo

### 5. Continuità delle segnalazioni, dei controlli e dei miglioramenti

Lo stato dell'ufficio Compliance, l'attuazione dei programmi di formazione, i risultati della valutazione dei rischi, eventuali episodi e casi sospetti, le misure avviate e l'idoneità di quelle adottate in seguito a verifiche precedenti sono tutti descritti in una relazione che viene periodicamente sottoposta alla Direzione.

L'idoneità e l'efficacia del sistema di gestione della conformità sono oggetto di continue verifiche e migliorie.



Damien Germès  
(Amministratore delegato)

## Compliance at Niterra Middle East FZE

# COMPLIANCE STATEMENT

### 1. What is compliance at Niterra?

Compliance means adhering to statutory requirements and self-imposed rules. The aim of this is to avoid the risks of liability as well as other legal disadvantages for the company, its management boards and also for its employees. The internationalisation and globalisation of the markets along with the applicable laws have meant that compliance is becoming an increasingly important and complex task for companies, including Niterra Middle East FZE.

In times where society's trust in companies is waning, important principles such as ethics, sustainability, social responsibility and compliance with national and international laws are essential in order for us to be able to preserve, ensure and justify the future success of Niterra.

This is why compliance is about more than just avoiding liability: it serves as the foundation for good business management.

However, compliance also serves to prevent rules from being broken by means of organisational measures as well as to uncover misconduct and impose fair sanctions as a result.

In practice, mechanisms and instruments – so-called compliance management systems – have evolved which ensure compliance within the company. These vary greatly depending on business sector, size and structure as well as on company-specific risks.

In order to meet the ever-growing compliance requirements, Niterra Middle East FZE has implemented such a compliance management system.

### 2. Compliance Organisation

The Compliance organisation has been set up in accordance with the individual requirements of Niterra, with the appropriate human resources and with the powers required. This is important in order to find individual compliance solutions for the relevant operating business models and processes of Niterra Middle East FZE.

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We handle compliance-related queries or comments we receive with the utmost discretion and always take great care to protect the person in question and their identity.



### 3. Preventive elements

#### a) Creation of a compliance culture

It has to be possible to deduce the commitment to compliant behaviour based on set values from the corporate culture and in particular, that commitment is expressed in the so-called "commitment to compliance" of the management. At the same time, compliance is anchored in middle management. This makes a broad impact because middle management is the "first line of defence" as well as a direct role model for compliant conduct and employees will turn to their superiors first of all.

#### b) Identification of compliance risks

Basically, the risk of compliance violations cannot be underestimated. The possible consequences can be far-reaching for companies and employees.

The potential consequences of compliance violations are:

- prison sentences for managers and employees
- fines for companies
- claims for damages against companies, managers and employees
- being blacklisted in connection with procurement procedures
- damaged reputation
- loss of competitiveness
- labour law-related sanctions
- risk in the case of integrity checks
- loss of employees and "know-how"

A key element for successfully avoiding compliance violations is the compliance risk assessment. Depending on the business model, the first thing that this will involve is establishing the risks that could arise and the risks that the compliance management system should address.

The concrete threat with regard to each risk will be defined, along with what has already been done to reduce the risk. If necessary, further measures will be developed in order to reduce the risks to a reasonable level in accordance with the risk strategy. The central Compliance organisation will help colleagues by providing a suitable methodology toolbox and will advise the operating units. The Compliance department will aggregate the group compliance program and monitor the implementation of the measures resulting from the compliance risk assessment which will constitute the compliance program for the following year.

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Because of the need to comply with international and national law as well as different cultural values in different countries, Niterrra has introduced numerous compliance-related group guidelines of its own, based on these requirements. They include anti-bribery regulations and regulations relating to gifts, invitations and events, donations and sponsoring activities as well as dealing with consultants, agents and competitors.

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### 5. Continuous reporting, monitoring and improvement

The status of the compliance organisation, the implementation of training, the results of the risk assessment, any incidents and suspected cases, measures initiated and the suitability of measures from previous audits are all covered in a report regularly submitted to the management.

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Yoshihiro Goto  
(Managing Director)

# OŚWIADCZENIE O ZGODNOŚCI

### 1. Czym jest zgodność w Niterra?

Zgodność oznacza przestrzeganie wymagań ustawowych i przyjętych przez nas zasad. Ma to na celu uniknięcie ryzyka odpowiedzialności, a także innych niedogodności prawnych dla firmy, jej zarządów i pracowników. Internacjonalizacja i globalizacja rynków wraz z obowiązującymi przepisami sprawiły, że zgodność staje się coraz bardziej ważnym i złożonym zadaniem dla firm, w tym również Niterra.

W czasach, gdy zaufanie społeczeństwa do firm maleje, kluczowe pryncypia, takie jak etyka, zrównoważony rozwój, odpowiedzialność społeczna i zgodność z prawem krajowym i międzynarodowym są niezbędne, abyśmy mogli zachować, zapewnić i uzasadnić przyszły sukces Niterra.

Dlatego zgodność polega nie tylko na ustrzeganiu się przed odpowiedzialnością: stanowi podstawę dobrego zarządzania przedsiębiorstwem.

Zgodność - jako instrument organizacyjny - służy do zapobiegania łamaniu zasad, wykrywania przewinień i wymierzania sprawiedliwych kar.

Instrumenty te i mechanizmy zapewniające zgodność - tak zwane systemy zarządzania zgodnością - w praktyce, ewoluowały. Różnią się one znacznie w zależności od sektora biznesowego, wielkości i struktury firmy, a także specyficznego dla niej ryzyka.

Aby spełnić stale rosnące wymagania zgodności, firma Niterra wdrożyła system zarządzania zgodnością.

### 2. Organizacja zgodności

Organizacja ds. zgodności została utworzona z uwzględnieniem indywidualnych wymogów Niterra, odpowiednich zasobów ludzkich i wymaganych uprawnień. Jest to ważne, ponieważ trzeba znajdować indywidualne rozwiązania w zakresie zgodności dla działających w Niterra odpowiednich modeli biznesowych i procesów.

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Odpowiadamy na zapytania i rozpatrujemy uwagi związane z zagadnieniami zgodności, zapewniając najwyższą dyskrecję i zawsze dokładamy wszelkich starań, aby chronić osobę kontaktującą się z nami oraz jej anonimowość.



### 3. Elementy zapobiegawcze

#### a) Stworzenie kultury zgodności

Zobowiązanie do zachowania zgodnego z zasadami musi wypływać z ustalonych wartości etosu korporacyjnego; w szczególności wyrażone jest to w tak zwanym „zobowiązaniu kierownictwa do przestrzegania przepisów i zasad”. Zgodność opiera się jednocześnie na średnim szczeblu kierownictwa. Ma to ogromny efekt, ponieważ kierownictwo średniego szczebla jest „pierwszą linią obrony”, a także bezpośrednim wzorem do naśladowania w zakresie zgodnego postępowania -pracownicy najczęściej zwracają się w pierwszej kolejności do swoich przełożonych.

#### b) Identyfikacja ryzyka braku zgodności

Zasadniczo nie wolno lekceważyć ryzyka naruszenia zgodności. Możliwe konsekwencje mogą być dalekosiężne dla firm i pracowników.

Potencjalne konsekwencje naruszeń zgodności to:

- wyroki więzienia dla menedżerów i pracowników
- grzywny dla firm
- roszczenia odszkodowawcze wobec firm, kierowników i pracowników
- umieszczenie na czarnej liście w związku z procedurami przetargowymi
- naruszona reputacja
- utrata konkurencyjności
- sankcje związane z prawem pracy
- ryzyko w przypadku kontroli integralności
- utrata pracowników i „know-how”

Kluczowym elementem skutecznego unikania naruszeń zgodności jest ocena ryzyka zgodności. W zależności od modelu biznesowego, pierwszą rzeczą, która będzie się z tym wiązać, jest ustalenie ryzyka, które może się pojawić, oraz ryzyka, które należy zaadresować w systemie zarządzania zgodnością.

Zostanie określone konkretne zagrożenie w odniesieniu do każdego ryzyka oraz to, co już zostało zrobione w celu zmniejszenia danego ryzyka. W razie potrzeby zostaną opracowane dalsze środki zmierzające do zmniejszenia ryzyka do uzasadnionego poziomu, zgodnie ze strategią ryzyka. Centralna Organizacja ds. zgodności pomaga naszym pracownikom, zapewniając odpowiedni zestaw narzędzi metodycznych i doradza jednostkom operacyjnym. Dział zgodności będzie scalał program zgodności grupy i monitorował wdrażanie środków wynikających z oceny ryzyka zgodności, na podstawie czego stworzony zostanie program zgodności na następny rok.

#### c) Wdrożenie wytycznych, prowadzenie szkoleń i poradnictwo

Ze względu na potrzebę przestrzegania prawa międzynarodowego i krajowego, a także stosowania się do różnych wartości kulturowych w różnych krajach, firma Niterra wprowadziła wiele wytycznych dotyczących zgodności, opartych na tych wymaganiach. Obejmują one przepisy antykorupcyjne oraz przepisy dotyczące prezentów, zaproszeń i imprez, darowizn i działań sponsoringowych, a także postępowania z konsultantami, agentami i konkurencją.

Wprowadzenie wytycznych grupowych jest zawsze obowiązkiem kierownictwa spółki grupy i towarzyszą im działania w zakresie komunikacji i szkoleń. W razie wątpliwości pracownicy mogą

bezpośrednio kontaktować się z działem zgodności. Dla nas jest ważne, aby pracownicy otrzymywali szybką reakcję, która daje im pewność działania oraz umożliwia podejmowanie działań w zakresie zgodnym z prawem.

### 4. Elementy karne

Pomimo najlepszych środków zapobiegawczych w firmie mogą nadal występować naruszenia prawa i poważne naruszenia obowiązków.

Dział zgodności polega na współpracy z pracownikami i zewnętrznymi konsultantami w celu wykrywania „niezgodnych” zachowań.

Niterra ustanowiła jasne zasady (wewnętrznych) dochodzeń i weryfikuje wszystkie informacje w jednolity sposób i zgodnie z prawem, celem ustalenia czy doszło do naruszenia ustawowych bądź wewnętrznych wymogów. Jeżeli dochodzenie potwierdzi informacje, zostaną podjęte niezbędne działania. Obejmuje to nie tylko odpowiednie i uzasadnione sankcje w ramach prawa pracy, ale także eliminację słabych punktów w systemie kontroli wewnętrznej.

Możliwe sankcje obejmują:

- ostrzeżenie
- pouczenie
- przeniesienie
- wypowiedzenie w trybie normalnym/natychmiastowym
- zarzuty karne
- zawieszenie w obowiązkach

### 5. Ciągłe raportowanie, monitorowanie i doskonalenie

Status Organizacji ds. zgodności, realizacja szkoleń, wyniki oceny ryzyka, wszelkie incydenty i podejrzane przypadki, podjęte działania oraz przydatność działań podjętych na podstawie wcześniejszych audytów są ujęte w raporcie regularnie przedkładanym kierownictwu.

System zarządzania zgodnością jest sprawdzany pod kątem adekwatności i skuteczności i jest stale doskonalony.



Damien Germès  
(Dyrektor zarządzający)

## Compliance at Niterra South Africa (PTY) LTD.

# COMPLIANCE STATEMENT

### 1. What is compliance at Niterra?

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In order to meet the ever-growing compliance requirements, Niterra South Africa (Pty) Ltd. has implemented such a compliance management system.

### 2. Compliance Organisation

The Compliance organisation has been set up in accordance with the individual requirements of Niterra, with the appropriate human resources and with the powers required. This is important in order to find individual compliance solutions for the relevant operating business models and processes of Niterra South Africa (Pty) Ltd..

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### 3. Preventive elements

#### a) Creation of a compliance culture

It has to be possible to deduce the commitment to compliant behaviour based on set values from the corporate culture and in particular, that commitment is expressed in the so-called "commitment to compliance" of the management. At the same time, compliance is anchored in middle management. This makes a broad impact because middle management is the "first line of defence" as well as a direct role model for compliant conduct and employees will turn to their superiors first of all.

#### b) Identification of compliance risks

Basically, the risk of compliance violations cannot be underestimated. The possible consequences can be far-reaching for companies and employees.

The potential consequences of compliance violations are:

- prison sentences for managers and employees
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Because of the need to comply with international and national law as well as different cultural values in different countries, Niterrra has introduced numerous compliance-related group guidelines of its own, based on these requirements. They include anti-bribery regulations and regulations relating to gifts, invitations and events, donations and sponsoring activities as well as dealing with consultants, agents and competitors.

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### 5. Continuous reporting, monitoring and improvement

The status of the compliance organisation, the implementation of training, the results of the risk assessment, any incidents and suspected cases, measures initiated and the suitability of measures from previous audits are all covered in a report regularly submitted to the management.

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Grant Palliser  
(Managing Director)

## Niterrra EMEA GmbH şirketinde uyumluluk

# UYUMLULUK BEYANI

### 1. Niterrra şirketi için uyumluluk nedir?

Uyumluluk, yasal gerekliliklere ve şirketin kendisi tarafından getirilen kurallara bağlı kalmak anlamına gelmektedir. Bunun amacı, şirketin kendisi, yönetim kurulları ve çalışanları için sorumluluk risklerini ve diğer yasal olumsuzlukları ortadan kaldırmaktır. Piyasaların yürürlükteki yasalar ile birlikte uluslararasılaştırılması ve küreselleşmesi, Niterrra gibi şirketler için uyumluluk kavramının giderek daha önemli ve karmaşık bir görev olmasına neden olmuştur.

Toplumların şirketlere duyduğu güvenin azaldığı bu günlerde, Niterrra'un gelecekteki başarısını koruyabilmek, güvenceye almak ve haklı çıkarabilmemiz için etik, sürdürülebilirlik, sosyal sorumluluk ve ulusal ile uluslararası yasalara uyumluluk gibi önemli ilkeler hayati bir öneme sahiptir.

Bu nedenle uyumluluk, sorumluluktan kaçınmaktan çok daha fazlasıdır; uyumluluk, iyi iş yönetiminin temelini teşkil etmektedir.

Uyumluluk kavramı aynı zamanda kurumsal tedbirler yoluyla kuralların ihlal edilmesini önlemenin yanı sıra suistimalleri ortaya çıkarmak ve bu doğrultuda adil yaptırımlar uygulamak anlamına gelmektedir.

Pratikte, şirket içerisinde uyumluluğu sağlayan mekanizmalar ve araçlar (diğer bir deyişle uyumluluk yönetim sistemleri) geliştirilmiştir. Bunlar ticari sektör, hacim ve yapının yanı sıra şirkete özel risklere bağlı olarak büyük ölçüde değişiklik göstermektedir.

Her geçen gün daha da artan uyumluluk şartlarını karşılamak için Niterrra bir uyumluluk yönetim sistemi getirmiştir.

### 2. Organizacja zgodności

Uyumluluk organizasyonu, Niterrra'ın kurumsal ihtiyaçları kapsamında, uygun insan kaynakları ve gerekli yetkiler ile oluşturulmuştur. Bu, Niterrra'un ilgili işletme modelleri ve süreçleri için kurumsal uyumluluk çözümleri bulma hedefi doğrultusunda önemlidir.

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Uyumluluk ile ilişkili soruları veya yorumları en üst düzeyde incelikte ele alıyoruz ve ilgili kişiyi ve kimliğini korumak için her koşulda büyük özen gösteriyoruz.

### 3. Önleyici unsurlar

#### a) Bir uyumluluk kültürünün oluşturulması

Kurum kültürü kullanılarak belirlenmiş değerlere dayanarak uyumluluk düzeyine bağlılığı tespit etmek mümkün olmalıdır ve bu bağlılığın özellikle yönetim tarafından oluşturulan "uyumluluk taahhüdü" içerisinde belirtilmesi gerekmektedir. Aynı zamanda, orta düzeyde uyumluluk sağlanmalıdır. Orta düzey yönetimin şirket içerisindeki uyumluluk davranışlarının "ilk savunma hattını" oluşturduğu ve çalışanlar rol modeli olarak öncelikle üstlerine bakacağı için, bu düzeyde uyumluluk şirket boyunca bir etkiye sahiptir.

#### b) Uyumluluk risklerinin tanımlanması

Temel olarak, uyumluluk ihlallerinin oluşturduğu risk hafife alınmaz. Muhtemel sonuçlar şirketler ve çalışanları için çok büyük etkilere sahip olabilir.

Uyumluluk ihlallerinin muhtemel sonuçları aşağıdaki gibidir:

- yöneticiler ve çalışanlar için hapis cezaları
- şirketler için para cezaları
- şirketlere, yöneticilere ve çalışanlara karşı tazminat talepleri
- tedarik prosedürleriyle ilişkili olarak kara listeye alınma
- itibarın zedelenmesi
- rekabet gücünün azalması
- iş kanunu ile ilişkili yaptırımlar
- dürüstlük kontrolleri sırasında oluşabilecek risk
- çalışanların ve bilgi birikiminin kaybedilmesi

Uyumluluk ihlallerinden başarıyla kaçınmanın başlıca unsurlarından biri, uyumluluk risk değerlendirmesinin yapılmasıdır. İş modeline bağlı olarak, bu değerlendirmenin içereceği ilk şey, oluşabilecek risklerin ve uyumluluk yönetim sisteminin ele alması gereken risklerin belirlenmesidir.

Her bir riske ilişkin somut tehdit, riski azaltmak için daha önce atılan adımlar ile birlikte tanımlanacaktır. Gerekli takdirde, risk stratejisi kapsamında riskleri makul bir düzeye indirmek için ilave tedbirler getirilecektir. Merkezi Uyumluluk organizasyonu, çalışanları uygun bir metodoloji araç kutusu yoluyla destekleyecek ve işletim birimlerine tavsiyede bulunacaktır. Uyumluluk departmanı grup uyumluluk programını birleştirecek ve bir sonraki yılın uyumluluk programını oluşturacak olan uyumluluk risk değerlendirmesinden ortaya çıkan tedbirlerin uygulanmasını denetleyecektir.

#### c) Kılavuz, eğitim ve tavsiyelerin uygulanması

Uluslararası ve ulusal yasaların yanı sıra farklı ülkelerdeki farklı kültürel değerlere uyumluluk amacıyla, Niterra uyumluluk ile ilişkili belirli grup kılavuzlarını şirket içinde yürürlüğe sokmuştur. Bu kılavuzların içerisinde rüşvet önleyici düzenlemeler ile hediyeler, davetler ve etkinlikler, bağışlar ve tanıtım faaliyetlerinin yanı sıra danışmanlar, temsilciler ve rakipler ile ilişkilere dayanan düzenlemeler bulunmaktadır.

Grup kılavuzlarının yürürlüğe sokulması her zaman grup şirketinin yönetim kurulunun sorumluluğundadır. Bu kılavuzlar iletişim ve eğitim tedbirleri ile birlikte getirilmelidir. Şüphelerin bulunması durumunda çalışanlar Uyumluluk departmanı ile doğrudan iletişime geçebilir. Çalışanlarımızın harekete geçmek için güven alması ve yasal olarak kabul edilebilir eylemler için yolun açılması doğrultusunda hızlı bir cevap almaları bizim için önemlidir.

### 4. Baskıcı unsurlar

En yüksek derecede tedbirler alınmış olmasına rağmen, şirket içerisinde yasaların ihlali ve görevin ciddi suistimali yine de meydana gelebilir.

Uyumluluk departmanı olarak, "uyumsuz" davranışları tespit etmek için çalışanlarımız ve dış danışmanlar ile yaptığımız işbirliğine güveniyoruz.

Niterra, (iç) soruşturmalar için kendi açık kurallarına sahiptir ve yasal ya da iç gerekliliklerin bir ihlalinin olup olmadığını belirlemek için tüm bilgileri istikrarlı ve yasalara uygun şekilde teyit etmektedir. Eğer bilgiler soruşturma yoluyla teyit edilirse, gerekli işlem uygulanacaktır. Bu işlem yalnızca iş kanunu çerçevesinde uygun ve adil yaptırımın uygulanmasını değil, aynı zamanda iç kontrol sistemindeki tüm zayıf noktaların da ortadan kaldırılmasını içermektedir.

Olası yaptırımlar şunları içerir:

- uyarı
- dikkat
- transfer
- olağan/olağan dışı fesih
- cezai kovuşturma
- salıvermek

### 5. Düzenli raporlama, denetim ve iyileştirme

Önceki denetimler sonucunda ortaya çıkan uyumluluk organizasyonunun durumu, eğitimin uygulanması, risk değerlendirmesinin sonuçları, tüm olaylar ve şüpheli durumlar, alınan tedbirler ve tedbirlerin uygunluğu gibi bilgiler, yönetime düzenli olarak sunulan bir rapor içerisinde yer almaktadır.

Uyumluluk yönetim sistemi uygunluk ve etkililik açısından düzenli olarak kontrol edilir ve sürekli olarak iyileştirilir.



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