

Anti-corruption guideline

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I. Scope of application and prioritisation

This policy applies to all employees¹ of the apt Group.

The content of this guideline relates to the prevention of corruption. Since corruption, as will be defined in more detail below, can affect various behavioural practices and subject areas, these are dealt with according to their specific importance for apt, based on best practice and industry risks, among other things. Where there is little practical risk of corruption, the explanations are kept correspondingly brief; where there may be a higher risk exposure, the explanations are correspondingly more detailed. The type and content of training and controls are also based on this risk focus.

II. Reasonable approach: what it's all about

Corruption can have many faces and occur in many constellations, and can also be a precursor to corruption. For this reason, the acts that constitute criminal offences in the area of corruption are presented first. These are always prohibited. This is followed by constellations (from point V.) that do not in themselves constitute criminal offences, but either appear to do so or could be precursors to a corruption offence. As far as possible, permissible courses of action are outlined here and explained with examples from the company's own practice.

III. Definitions

1. Corruption

Corruption is the abuse of entrusted power for private gain or advantage.

2. Benefits/advantages within the meaning of the law

Benefit/advantage refers to any material or immaterial, objectively measurable improvement of the personal, economic, or legal situation of the beneficiary, to which the person is not entitled.

3. Public officials

Public officials are all persons who hold an office under public law or perform public administration tasks. This includes not only civil servants, judges and notaries, but also employees in public authorities and municipal companies. When interpreting the term "public official", the relevant legal provisions of the respective country must be observed.

4. PEP

A politically exposed person (PEP for short) is any person who holds or has held a high-ranking important public office at international, European or national level. Examples of PEPs are heads of state, ministers, state secretaries, members of parliament, members of the governing bodies of political parties, ambassadors or members of the administrative, management and supervisory bodies of state-owned companies.

¹ For reasons of better readability, the simultaneous use of the language forms male, female and diverse (m/f/d) is omitted. All personal designations apply equally to all genders.

IV. Primary objective: Prevention of criminal offences in the area of corruption

1. apt's primary objective in the fight against corruption is the prevention of criminal offences. Corruption is only a generic term under which various types of criminal offences can fall. These are therefore first explained using the German Criminal Code (StGB) as an example in order to better understand what exactly is involved.

- Granting benefits (Section 333 StGB/Granting benefits) is the offering, promising or granting of an advantage to a public official or a third party for the lawful exercise of official duties.
- Bribery of public officials (Section 334 StGB/Giving bribes) is the offering, promising or granting of an advantage to a public official or a third party for the unlawful exercise of official duties.
- Taking and giving bribes in commercial practice (Section 299) means that an employee or agent accepts or offers an advantage for a lawful or unlawful act and thereby unfairly favours the competition.

2. What is never allowed

apt prohibits all actions that constitute the above-mentioned criminal offences. This means that benefits may never be granted to induce a lawful or unlawful act by a business partner, a public official, or a PEP or to demand or grant an advantage in order to unfairly favour competition.

3. What is possibly allowed

All other constellations in which benefits may be received or transferred are dealt with in the following points. These are often allowed, permitted in a certain way or may be made possible with approval reservations. It is not the aim of apt to prohibit employees from receiving any gifts or participating in events. Rather, the aim is to prevent behaviour that may appear to violate a law or to structure it in such a way that such an appearance does not arise or is refuted.

V. Individual topics

Conflicts of interest

1 What is a conflict of interest?

A conflict of interest in the company exists when official decisions are influenced by private interests.

This is often the case in the following situations:

- Selection of relatives or friends for job advertisements
- Awarding supply and service contracts to relatives or friends
- Invitation to an event that is not predominantly business-orientated
- Private commissioning of business partners of the company, over which influence can be exerted through one's own position in the company
- Direct reporting lines between spouses, life partners or relatives
- Use of confidential or sensitive information to strengthen or promote personal or business relationships

- Exercising an activity that conflicts with the activity at apt, in particular
 - Operational activity at a competitor company
 - Participation in a competitor company to a relevant extent
 - Exercise of secondary activities

2 What do I need to consider?

Private and professional interests must be kept separate. This is necessary so that decisions for the company can be made impartially and, as a result, secondary obligations under the employment contract can be complied with.

Prevention is the best approach here, i.e. conflicts of interest should be avoided as far as possible from the outset.

3. What to do if a conflict of interest does arise?

Firstly, the potential conflict of interest must be disclosed to the direct superior (create transparency). The line manager and DCO check whether a conflict of interest actually exists. If so, they must jointly consider whether private and business interests can be balanced to a certain extent or whether apt's business interests alone take centre stage in the specific case. The decision must be documented by the DCO.

Gifts and benefits (granting and receiving)

1. What is a gift?

Gifts and gratuities may, to an appropriate extent, be a permissible means of establishing and maintaining business relationships. However, they must not jeopardise the professional independence of employees and lead to irrelevant decisions. The external perception of third parties, i.e. not the parties involved, is decisive here. It is therefore important for apt and its employees to avoid any appearance of influence.

2. Gifts and benefits to public officials and politically exposed persons (PEPs).

Public officials and PEPs may not receive any benefits. Likewise, no benefits may be accepted from them. Exception if applicable: Representation duties of a public official such as the mayor at an apt plant inauguration or similar.

3. Receiving and giving gifts and benefits without public officials/PEPs

At apt, no benefits are given or accepted that could influence a business decision. If benefits are granted or accepted, the appearance of improper influence quickly arises. This applies in particular if this occurs in connection with the conclusion of a contract, an authorisation or similar decision. This can quickly lead to violations of the law.

The following therefore applies to apt: Appropriate benefits, such as a bouquet of flowers as a gift, are presented openly and transparently and are properly recorded in the accounting accounts and recognised for tax purposes.

The acceptance or donation of business-related benefits is possible within the following framework:

- Material benefits such as gifts:
- Gifts up to 80 euros
- Gifts may only be sent to the company address.
- A maximum of 2 gifts may be made from/to the same person per year.
- No acceptance or granting of gifts of money, vouchers, loans, securities or other monetary gifts
- Gifts are not closely related in time to contract or award decisions
- Smaller promotional items/scatter items in normal quantities (e.g. ballpoint pens, notepads) are not included. These may be accepted and handed out without documentation.
- Benefits that exceed the following limits in exceptional cases will be reported to the local HR department and further action will be reviewed.
- All donations (with the exception of promotional items/gifts) must be documented independently by the recipient/donor. The compliance officers can check this documentation as part of spot checks.

Catering/business meals

The acceptance/granting of hospitality from/by business partners is permitted if all of the following conditions are met:

- Existing business occasion
- Hospitality is customary and appropriate
- No temporal proximity to contract and award decisions that could influence them
- Max. 80 Euro per person
- No public officials/PEPs. The zero rule applies here: no acceptance/granting at all

Documentation of business meals, gifts and other compliance-relevant activities via the following link: <https://weapt.sharepoint.com/sites/aptGrp/SitePages/Compliance-Report.aspx>

Sponsoring

Sponsorship agreements are used to achieve communication and marketing goals by means of people, organisations or events. Sponsorship is a specific form of advertising for apt and the company's products. apt pays for the sponsoring partner to advertise for apt within the contractually agreed framework. For example, via perimeter advertising in football or handball.

The following applies: Performance (sponsorship amount) and consideration are in an appropriate relationship.

Donations

Donations are made for charitable purposes and are part of corporate citizenship. Donations are not used to influence the recipient of the donation. Donations help where people, animals and the environment need it most. apt thus makes an important contribution to society. Donations are made transparently as a social commitment and on a voluntary basis, with no expectation of anything in return.

The following applies:

- Donations are only made to organisations that are permitted to issue donation receipts
- apt receives a donation receipt
- Donations to individuals or to private accounts are not permitted. apt does not make any direct or indirect donations to political organisations, parties or individual politicians

Delegations

Delegations may only be received if they serve a clear business purpose. All costs and activities associated with delegations must be transparently documented and traceable.

Trade fairs

For trade fairs, admission tickets or trade fair-specific voucher booklets are issued with one or more electronic codes that can be used to purchase a personalised admission ticket online. Catering at the stand as part of a trade fair may only be on a small scale, i.e. drinks, sausages, sandwiches, finger food or similar.

Discounts, bonuses, special agreements for customers

At apt, price reductions and other agreements for customers are based on the price and conditions models. This means that all price reductions, discounts and other agreements with customers are transparent and traceable in accordance with the defined models. This is particularly important in order to maintain the integrity and transparency of business relationships and to prevent unlawful practices such as the creation of slush funds or the payment of kick-backs. This prevents goods from being sold at overpriced prices only to charge for non-existent services in return, which could hide or disguise unlawful payments.

The following applies:

- Customers receive products based on the price and conditions models
- Prices and conditions are approved in accordance with the current version of the sales guidelines.

Discounts and other benefits for employees

Discounts or benefits granted by customers or suppliers to employees are not permitted. If such agreements still exist, they must be terminated by the end of 2024.

Services and work performed by business partners

In principle, services or work performed by apt business partners should not be used privately by employees, as this can quickly lead to the appearance of unfair favouritism.

If services or work performed by business partners are utilised privately by employees in unavoidable exceptional cases, this is only permitted at standard market conditions. This must be documented by the employee and can be verified.

Flat-rate taxation

The finance department must check the regulations on flat-rate taxation in accordance with § 37b EStG. When giving gifts to third parties, it must be pointed out that apt will tax these at a flat rate. Corresponding instructions and regulations apply to the acceptance of gifts by employees. This does not apply to promotional items costing up to EUR 10 (net) per individual item; these are not considered gifts within the meaning of the regulation.

Lobbying

1. lobbying activities are not provided for by apt and are generally rejected.

VI. Implementation of the specifications

- Implementation by the employees
- Insofar as activities are permitted in the aforementioned points, it is the responsibility of each individual employee to adhere to and implement the requirements of this policy.

2. What is always important: clean documentation

Every process must be properly documented by the employee. This means that an uninvolved third party must be able to see from the documentation that the employee and apt have behaved or have behaved correctly in the area of corruption and that a possible appearance of corruption can be refuted. This documentation is therefore particularly important if an authority or a court comes to apt and checks whether or not it has acted in accordance with the rules.

3. Control

In contrast to some other companies, where every action is checked in advance by the compliance department, apt relies to a large extent on the personal responsibility of its employees. However, as it is a legal requirement to review the company's anti-corruption efforts, the Compliance department takes on this task.

4 What to do in the event of an offence?

The DCO must be notified immediately of any potential or actual offence. This contact can be made by telephone or via a web-based system and, if permitted by law, even anonymously.

The confidentiality of your report is of the utmost importance to us. Employees who report possible violations of the Code of Conduct in good faith should not suffer any disadvantages. However, it is important to emphasise that information regarding the identity of reporting employees may, under certain circumstances, be disclosed to persons or authorities involved in the investigation or subsequent legal proceedings, if required by applicable law.

Once a report has been received, options for action are then discussed together, particularly in the case of violations that have not yet occurred. If employees (knowingly) violate this policy, apt will take appropriate action against the employee. This can range from personal counselling to steps under employment law such as a warning or dismissal, criminal prosecution in cooperation with the criminal prosecution authorities or civil claims for damages by apt against the employee.

You can reach our compliance office at the following address:

apt Holding GmbH

Compliance office

Rheinpromenade 11

40789 Monheim am Rhein [E-Mail:ethics@apt-alu-products.com](mailto:ethics@apt-alu-products.com)

or by voice message via a toll-free telephone number (0049) 2173-962318.

You can also reach our [whistleblower system](#) at [Info for whistleblowers NEW | apt Group \(apt-alu-products.com\)](#)

VII. Communication, training and monitoring of this policy

This Anti-Corruption Policy is implemented throughout the apt Group. The management of the apt Group, in cooperation with the DCO, organises training programmes to inform all relevant persons about the content of this policy. It is the responsibility of each line manager to communicate this policy within their organisation and to ensure that it is implemented in day-to-day operations. In case of questions or concerns regarding possible violations of this Anti-Corruption Policy or apt's Code of Conduct, the DCO is the main point of contact. The DCO is responsible for assessing the severity of possible violations and deciding on further action. Employees can confidentially discuss questions or potential violations of these principles with management at any time. If you have any questions or doubts regarding the provisions of this policy, you should also contact the DCO.

VIII. Final declaration

All guidelines are evaluated at regular intervals to ensure that the defined standards meet current requirements, particularly in light of changing international regulations or legal norms. Decisions on changes are the responsibility of the Executive Board of the apt Group.

This directive enters into force on 1 September 2024.



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