

## **A.L. Group Policy Document - Whistleblower Report Form**

### **Introduction**

A.L. Group maintains a zero-tolerance policy towards bribery and corruption.

A.L. Group is committed to the highest standards of bribery and corruption prevention, as part of its values and integrity. Bribery or corruption of any kind, in any jurisdiction, regardless of local practice or custom, is **strictly prohibited**.

### **Scope**

This Policy applies to all A.L Group employees, officers, directors, and any other persons performing services for or on behalf of the Company, including contractors, consultants, agents, and business partners. It applies to all operations of A.L Group, in every country where the Company conducts business.

### **Key Principles**

- A.L. Group is committed to complying with all relevant legal provisions.
- A.L. Group conducts its business with integrity, without engaging in acts of bribery or corruption.
  - As a result, we will not give, offer, or accept payments or anything else of value to any person, with the intent to influence or encourage improper conduct that may effect our operations.
- Bribery and corruption may take various forms, including improper commissions or brokerage fees, facilitating payments, gifts and hospitality, discounts, providing free products or other goods, and more, which are paid or given directly or through third parties.
- Involvement in bribery or corruption, as well as indirectly supporting it, may lead to exclusion, heavy fines, and even imprisonment.

- Gifts and hospitality must be reasonable, proportionate, and appropriate to the circumstances. Gifts and hospitality may be granted
- Donations are permitted when they are given without any corrupt intent, provided with full transparency, documented and approval.
- All company records and documentation must be reasonably accurate and detailed, and they shall not include false, artificial, or misleading content.

## **Our Standards for the Prevention of Bribery and Corruption**

### **What are Bribery and Corruption?**

Bribery and corruption extend beyond the clear case of handing a suitcase of cash to a public official or a customer to "facilitate" winning a contract or securing some business advantage, permit, license, and the like. The subject covers a broad range of corrupt engagements where **things of value are given to gain an unfair advantage or encourage improper conduct**. Bribery can be disguised as friendly gestures, gifts, free goods, royalties, or consulting fees. The advantage sought can be financial or otherwise, business opportunities, contracts, licenses, exemptions, and more. In many cases, bribery and corruption may be disguised, indirect, and carried out by third parties.

### **Our Core Standards**

- A.L. Group conducts its business with integrity, without engaging in acts of bribery or corruption.
- A.L. Group will not accept or give to any person, directly or indirectly, anything of value with the intent to obtain or grant an advantage gained through improper conduct or any other unfair advantage.

### **Individual Rules of Conduct**

Generally, the larger the gift and the more expensive and luxurious the hospitality, the higher the likelihood that they were given with an improper intent.

### **Gifts and Hospitality**

In many markets and cultures, giving and receiving gifts and hospitality (such as meals and entertainment) are common and considered an acceptable way of doing business. Indeed, small gifts and reasonable hospitality are appropriate when given or received in good faith and are related to business activities. However, they are strictly prohibited if they are received or given with the intent to obtain or grant an advantage gained through improper conduct or any other unfair advantage.

#### **Our Standards:**

- We do not seek to gain any unfair advantage through the provision of gifts or hospitality, nor should the discretion of our employees be biased by the receipt of gifts or hospitality.

#### **Donations**

Anti-bribery and corruption laws do not prohibit making donations, but they prohibit the misuse of donations to disguise bribery and other unfair advantages. A special risk exists in making donations to political individuals or entities because, in many cases, such donations are used as a tool to disguise payments intended to improperly influence public officials. Similarly, we exercise extra caution regarding the approval of donations requested for a third party that has business ties with A.L. Group.

#### **Our Standards:**

- **A.L. Group does not grant donations to private individuals, political parties, political or religious entities, and sports organizations.**

#### **Third Parties, Intermediaries, and Other Representatives**

Acts of bribery and corruption are sometimes performed by agents, representatives, brokers, or others who perform a service for or act on behalf of an organization. Anti-bribery and corruption laws usually do not distinguish between a company and someone acting on its behalf. The rules expressly prohibit corrupt behaviour, even if carried out by third parties. This means we must be careful and selective when choosing the third parties with whom we do business.

## Our Standards:

- Engagement with third parties that may expose A.L. Group to the risks described above is subject to an investigation and approval process
- A third party under the procedure is any public official or agent, consultant, or service provider acting on behalf of A.L. Group (i) in interaction with public officials; and/or (ii) with the purpose of achieving a business goal, in exchange for brokerage fees.
- Every engagement with a "third party" is subject to approvals from senior company officials and inquiries in the form of a due diligence questionnaire regarding the third party. If any red flag is raised, the approvers will require further investigation steps.
- The engagement with a "third party" duly approved under the procedure will be carried out within a written agreement that includes declaration and commitment clauses about bribery and corruption prevention and a reference to A.L. Group's Code of Ethics.

## Risk Assessment

A.L. Group conducts ongoing assessments regarding the risks associated with bribery and corruption to which it is exposed.

## Awareness and Training

We communicate this policy to all our employees and all relevant partners. Relevant employees, and where appropriate and possible, anyone acting on behalf of A.L. Group, will be trained regarding this policy document and the specific procedures detailed herein. The training includes both in-person instruction sessions and an online training program aimed at enabling participants to become familiar with anti-bribery legislation and to understand the relevant A.L. Group procedures and the consequences of non-compliance.

## Oversight and Review

A.L. Group's Compliance Officer will ensure oversight and review of this policy, on a quarterly basis, and will update as necessary and relevant. A.L. Group's CEO will be updated by the Compliance Officer when necessary.

## Consequences of Violation

This policy document will be strictly enforced, and A.L. Group will take disciplinary action and/or other appropriate actions against anyone acting on its behalf who is found to be in violation of the policy's terms. These steps may include termination of employment/engagement.

## Questions or Concerns?

For any questions or concerns regarding this policy document, please consult with your manager or A.L. Group's Compliance Officer. In addition, we encourage reporting to a direct manager, the Compliance Officer regarding any concern and any suspicious behaviour that may amount to a violation of this policy.

Reports and complaints, anonymous or identified, can also be submitted to A.L. Group Hotline on the website: [Ethics & Integrity Reporting Form](#)

An employee who acts in good faith will receive our support, even if it turns out they were mistaken.

## Review and Approval

This Policy was approved by the Company's Management.  
It shall be reviewed biennially to ensure its continued relevance and effectiveness.

*Approved by Management – January 1, 2024.*