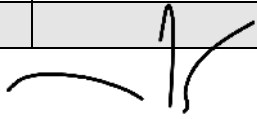




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3	20-Mar-26	Update	JA	FK	JA			
2	02-Mar-26	Update	JA	FK	JA			
1	20-Sep-25	Update	JA	FK	JA			
0	15-Apr-22	Issued for Use	JA	FK	JH			
B	05-Mar-22	Issued for Approval	JA	FK	JH			
A	01-Dec-21	Issued for Project Team Review	JA	FK	JH			
REV	DATE	DESCRIPTION	ORIG	CHK	APPR			
APPROVED BY: 			DATE: 04/21/26					
Document Control No.	Asset	Area	Scope	Discipline	Doc Type	Sequence	Sheet	Revision
	WEP	GL	WEP	CPC	PRO	0002	-	03

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Change Log

REV	SECTION	CHANGE DESCRIPTION
a	All	None
00	All	Issue for use
01	All	Update
02	Attachments	Attachment
03	Attachments	Attachment

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DEFINITIONS

Abbreviation	Meaning
Wirbeln	The legal entity issuing this document
Wirbeln Group C.A.	A privately owned engineering and technical services company operating in locally
Wirbeln Personnel	Directors, officers, employees, consultants, and workers acting on behalf of Wirbeln
Wirbeln Business Partners	Intermediaries, agents, contractors, suppliers, JV partners, and other third parties
Code	Wirbeln Code of Conduct
Public Officials	Government employees, regulators, military, legislators, candidates, and employees of state-owned enterprises
FCPA	U.S. Foreign Corrupt Practices Act
UKBA	U.K. Bribery Act
JV	Joint Venture
PEP	Politically Exposed Person
KYC	Know Your Customer (used in due diligence context)
AML	Anti-Money Laundering (referenced in due diligence context)
DOA	Delegation of Authority (Limits)
Speak Up resources	Wirbeln’s reporting channels for concerns or violations
OFAC	US Office of Foreign Assets Control

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1. INTRODUCTION

Wirbeln is committed to conducting its global operations with integrity, transparency, and strict adherence to the highest ethical and legal standards. Bribery and corruption undermine fair competition, distort markets, damage stakeholder trust, and expose organizations to significant legal, financial, and reputational risks. As a responsible operator, Wirbeln recognizes its obligation to prevent, detect, and respond to any form of bribery or corruption in all jurisdictions where it conducts business.

This Anti-Bribery and Anti-Corruption Compliance Program establishes the principles, expectations, and controls that govern the conduct of Wirbeln Personnel and Wirbeln Business Partners. It provides a structured framework for identifying corruption risks, implementing effective safeguards, and ensuring compliance with applicable laws, including international anti-corruption legislation and client-specific requirements. The Program forms an integral part of Wirbeln’s broader governance system and must be applied consistently across all business units, functions, and operational environments.

The Program is designed not only to meet legal obligations but also to reinforce Wirbeln’s commitment to ethical leadership and responsible business practices. It outlines the standards of behavior expected of all Personnel, the procedures for engaging and monitoring third parties, the controls required to ensure accurate books and records, and the mechanisms available for raising concerns. Through this Program, Wirbeln seeks to foster a culture in which integrity is embedded in every decision, every interaction, and every aspect of operational execution.

Wirbeln expects all Personnel and Business Partners to understand and comply with this Program, to exercise sound judgment, and to escalate concerns promptly. By upholding these standards, Wirbeln protects its reputation, strengthens stakeholder confidence, and ensures the long-term sustainability of its business.

2. PURPOSE AND SCOPE

The purpose of this Anti-Bribery and Anti-Corruption Compliance Program (“Program”) is to establish the principles, standards, and procedures that govern the prevention, detection, and reporting of bribery, corruption, improper influence, and unethical conduct in all business activities undertaken by Wirbeln. This Program forms part of Wirbeln’s overall governance framework and must be read in conjunction with the Wirbeln Code of Conduct (“Code”), the Wirbeln Gifts and Hospitality Policy, the Wirbeln Commercial Intermediaries Policy, the Wirbeln Joint Venture Policy, and the Wirbeln Supplier Code of Conduct.

This Program applies to all Wirbeln Personnel, meaning all directors, officers, employees, and consultants working within Wirbeln, as well as all temporary workers, secondees, and any individual

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acting on behalf of Wirbeln anywhere in the world. Wirbeln also expects all Wirbeln Business Partners, including intermediaries, agents, distributors, contractors, subcontractors, joint venture partners, and any other third parties representing or acting for Wirbeln, to comply with the principles set out in this Program.

Where local laws, regulations, or client requirements impose a higher standard than the requirements of this Program, the higher standard must be followed. For regulations related or imposed to particular countries refer to the attachments. If there is any uncertainty regarding the applicable standard, Wirbeln Personnel must seek guidance from Compliance.

3. Roles and Responsibilities

The Chief Ethics and Compliance Officer have functional responsibility for the development, implementation, review, and maintenance of this Program. All Wirbeln business units must ensure that their management systems incorporate arrangements to address the requirements of this Program.

Managers are responsible for promoting a culture of integrity, ensuring that their teams understand and comply with this Program, and escalating concerns to Compliance. All Wirbeln Personnel are responsible for understanding this Program, completing required training, complying with all requirements, and reporting any suspected violations.

4. Policy Requirements

Wirbeln is committed to conducting business with honesty, integrity, and transparency. High standards of ethical behavior and compliance with applicable laws are essential to protecting Wirbeln’s reputation and ensuring long-term success. Wirbeln adopts a zero-tolerance approach to bribery and corruption in all forms.

No Wirbeln Personnel may engage in bribery or corruption under any circumstances. Wirbeln will support all Personnel and Business Partners in upholding this Program, even where doing so may result in delays, commercial disadvantage, or loss of business.

Any request, demand, or expectation to engage in bribery or corruption must be reported immediately using Wirbeln’s Speak Up resources

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4.1. What is Bribery or Corruption?

Corruption is the misuse of entrusted power, office, or authority for personal gain or improper advantage. Bribery is a common form of corruption and involves the offering, promising, giving, requesting, agreeing to receive, or receiving—directly or indirectly—anything of value as an inducement to act improperly or to secure an improper advantage.

Bribery may involve money, gifts, entertainment, travel, favors, employment opportunities, charitable donations, political contributions, or any other benefit. Bribery is illegal whether directed at private individuals or **Public Officials**, including employees of government agencies, ministries, regulators, state-owned enterprises, military personnel, legislators, and candidates for public office.

Bribery may occur directly or indirectly through third parties. Wirbeln prohibits both direct and indirect bribery.

4.2. Key Risk Areas for Bribery and Corruption

4.2.1. Facilitation Payments

Facilitation payments (“grease payments”) are small, unofficial payments made to Public Officials to expedite routine actions to which the payer is already legally entitled. Such payments are illegal in most jurisdictions and strictly prohibited by Wirbeln, except in circumstances involving a real and imminent threat to personal health, safety, or security. Any such payment must be reported immediately and accurately recorded.

Further explanatory guidance is provided in **Attachment 1**.

4.2.2. Gifts and Hospitality

Modest gifts and hospitality may be acceptable in limited circumstances but must never create an obligation or be intended to influence a business decision. All gifts and hospitality must be transparent, properly approved, and accurately recorded in accordance with the Wirbeln Gifts and Hospitality Policy.

4.2.3. Third Parties

Commercial Intermediaries

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Wirbeln engages intermediaries to support business activities in certain jurisdictions. All intermediaries must undergo due diligence, sign written agreements containing anti-corruption obligations, and comply with Wirbeln’s Commercial Intermediaries Policy.

Joint Ventures

Wirbeln’s joint ventures and consortium partners must uphold Wirbeln’s zero-tolerance approach to bribery and corruption. Due diligence, contractual protections, and ongoing oversight are required in accordance with the Wirbeln Joint Venture Policy.

Suppliers and Subcontractors

Suppliers and subcontractors must comply with the Wirbeln Supplier Code of Conduct and contractual anti-corruption requirements. Wirbeln may exercise audit rights where appropriate.

4.2.4. Political Contributions

Wirbeln does not make political donations at any level of government. Wirbeln Personnel may make personal political contributions but must not use Wirbeln resources or imply Wirbeln endorsement. Any payment to an organisation linked to political activity requires prior approval from Legal or Compliance.

4.2.5. Charitable Donations

Charitable donations must be made only to legitimate organisations and must never be used to obtain improper influence. All charitable donations require prior approval in accordance with Wirbeln Delegation of Authority Limits and additional review by Compliance where suggested by a customer, business partner, or Public Official.

4.3. Books, Records, and Financial Controls

Wirbeln must maintain accurate, complete, and transparent books and records. No off-book accounts, false entries, or unrecorded transactions are permitted. All payments must be supported by appropriate documentation and reflect the true nature of the transaction.

4.4. Training and Awareness

All Wirbeln Personnel must complete anti-corruption training appropriate to their role. Personnel in high-risk functions (e.g., procurement, logistics, government interaction) must complete enhanced training. Training records must be maintained.

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4.5. Monitoring, Auditing, and Continuous Improvement

Wirbeln will periodically review and audit compliance with this Program, including high-risk transactions, third-party engagements, and gifts and hospitality records. Findings will be used to strengthen internal controls and update this Program as necessary.

4.6. Investigations and Disciplinary Action

All reports of suspected bribery or corruption will be investigated promptly. Violations may result in disciplinary action up to and including dismissal. Wirbeln may report suspected criminal conduct to relevant authorities.

4.7. Contacts

Questions regarding this Program should be directed to the Chief Ethics and Compliance Officer or a member of Compliance. Concerns or potential violations must be reported using Wirbeln Speak Up resources.

5. References

- Wirbeln Code of Conduct
- Wirbeln Gifts and Hospitality Policy
- Wirbeln Commercial Intermediaries Policy
- Wirbeln Joint Venture Policy
- Wirbeln Supplier Code of Conduct
- US Office of Foreign Assets Control

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6. Attachments

Attachment 1: Explanatory Guidance on Facilitation Payments

Attachment 2: Third-Party Due Diligence Guidance

Attachment 3: Gifts and Hospitality Decision Framework

Attachment 4: Red Flags for Bribery and Corruption

Attachment 5: Interaction With Public Officials Guidance

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ATTACHMENT 1:

Explanatory Guidance on Facilitation Payments

What are Facilitation Payments?

Facilitation Payments (also referred to as “grease payments”) are typically small, unofficial payments made to junior or low-level Public Officials to secure or expedite routine governmental actions to which the payer is already legally entitled. Examples include obtaining an entry or exit visa, accelerating customs clearance where all formalities have been satisfied, or securing routine administrative processing.

Although such payments may be considered common practice in certain countries or industries, they are, to all intents and purposes, a form of bribery. Facilitation Payments are illegal in most jurisdictions and are strictly prohibited by Wirbeln’s Code of Conduct and this Anti-Corruption Compliance Program.

What is Wirbeln’s Policy on Facilitation Payments?

Wirbeln adopts a **zero-tolerance approach** to Facilitation Payments. Wirbeln Personnel must not make, offer, request, or authorize Facilitation Payments under any circumstances.

The only exception to this prohibition is where a Wirbeln Personnel reasonably believes that there is a **real and imminent threat** to their health, personal safety, security, or welfare, or that of their colleagues. In such circumstances, it is recognized that a payment may be unavoidable. Personal safety must always be the primary consideration.

Where a Facilitation Payment is made under such exceptional circumstances, the payment must be:

- accurately recorded as a Facilitation Payment; and
- reported as soon as possible to Compliance or to the relevant team leader, who must immediately notify Compliance.

Can Wirbeln Personnel (or Wirbeln) Ever Pay for a Faster Service?

Not all payments for expedited services constitute Facilitation Payments. Certain government agencies offer legitimate, published expedited service fees (for example, an official higher fee for urgent processing of a passport or visa). Payment of such fees is permissible provided that:

- the expedited service is part of an official, documented process;
- the fee is publicly available and transparently applied;
- an official receipt is issued;
- the resulting document or service is legitimate; and

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- the payment is properly recorded as an expedited fee.

If any of these criteria are not met, the payment is considered a Facilitation Payment and must not be made.

Can Wirbeln Personnel (or Wirbeln) Pay a Third Party to Assist With Government Processes?

It may be appropriate to engage a legitimate third party to assist with administrative processes, such as obtaining visas, passports, permits, or customs clearances, provided that:

- the third party is performing a legitimate service (e.g., standing in a queue, submitting documents);
- all payments made on behalf of Wirbeln are at official, published rates;
- receipts are obtained; and
- all expenses are properly recorded.

Similarly, “meet and greet” services provided after customs clearance may be legitimate if they comply with immigration and customs requirements. Any concerns regarding such services—whether provided by Wirbeln, a client, or a third party—must be reported immediately to Compliance or to a team leader, who must notify Compliance.

Third-party contractors engaged to obtain operating licences, permits, or customs clearances must be bound by written contracts containing appropriate anti-bribery clauses. Wirbeln may be held liable for the actions of third parties acting on its behalf. Any concerns regarding the conduct of third-party contractors or agents must be reported promptly to Compliance, a team leader, or through Wirbeln Speak Up resources.

How Should Wirbeln Personnel Respond to a Request for a Facilitation Payment?

If a Facilitation Payment is requested, and provided that refusing the payment does not place personal safety or freedom at risk, Wirbeln Personnel should refuse and challenge the request. The following approaches may be helpful:

- question the legitimacy of the demand being made;
- request identification details of the official making the demand;
- ask to speak to the official’s supervisor;
- explain that compliance with the demand may constitute a criminal offence for both the individual and Wirbeln;
- inform the official that the request must be escalated to a team leader; and

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- state that Wirbeln may be required to notify local authorities and the relevant embassy of the demand.

Any request for a Facilitation Payment—whether or not the payment is ultimately made—must be reported immediately to Compliance or through Wirbeln Speak Up resources.

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Attachment 2:

Third-Party Due Diligence Guidance

Why is Third-Party Due Diligence Important?

Wirbeln may be held legally and reputationally responsible for the actions of third parties acting on its behalf. Many incidents of bribery and corruption occur through intermediaries, agents, consultants, distributors, customs brokers, freight forwarders, joint venture partners, and other third parties who interact with Public Officials or customers on behalf of a Wirbeln. For this reason, it is essential that Wirbeln conducts appropriate due diligence before engaging any third party and maintains ongoing oversight throughout the relationship.

Third-party due diligence helps Wirbeln identify potential risks, assess the integrity and suitability of prospective partners, and ensure that appropriate controls are in place to prevent bribery and corruption. No third party may be engaged unless due diligence has been completed and approved in accordance with this guidance.

What Types of Third Parties Require Due Diligence?

Due diligence is required for all third parties who may interact with Public Officials, customers, suppliers, or other stakeholders on behalf of Wirbeln, or who may otherwise pose corruption-related risks. These include, but are not limited to:

- commercial intermediaries;
- agents and representatives;
- customs brokers and freight forwarders;
- consultants and advisors;
- distributors and resellers;
- joint venture partners and consortium members;
- subcontractors and service providers; and
- any other party acting in a capacity where they could create legal or reputational risk for Wirbeln.

Where there is uncertainty as to whether due diligence is required, Wirbeln Personnel must consult Compliance.

What Does Third-Party Due Diligence Involve?

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Due diligence is a structured process designed to assess the integrity, background, and risk profile of a third party. The level of due diligence required depends on the nature of the relationship, the services to be provided, the geographic location, and the level of interaction with Public Officials.

Due diligence may include:

- verification of the third party's identity, ownership, and corporate structure;
- review of beneficial ownership and identification of politically exposed persons;
- assessment of the third party's reputation, including litigation, sanctions, and adverse media checks;
- evaluation of the third party's experience, qualifications, and capability to perform the proposed services;
- review of the third party's compliance policies, internal controls, and ethical standards;
- confirmation of the legitimacy of the services to be provided and the reasonableness of proposed compensation;
- assessment of any potential conflicts of interest; and
- interviews or meetings with the third party where appropriate.

Enhanced due diligence is required for high-risk third parties, including those operating in high-risk jurisdictions, those interacting with Public Officials, or those providing services that inherently carry corruption risks.

What Documentation Must Be Collected?

The following documentation may be required as part of the due diligence process:

- corporate registration documents;
- ownership and shareholder information;
- identification documents for key principals;
- financial statements or proof of financial stability;
- references from reputable clients;
- compliance certifications or policy documents;
- details of any subcontractors or affiliates; and
- any other information deemed necessary by Compliance.

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All documentation must be retained in accordance with Wirbeln’s record-keeping requirements.

What Happens After Due Diligence Is Completed?

Compliance will review the due diligence findings and determine whether the third party may be engaged. Approval may be granted, granted with conditions, or denied. Conditions may include enhanced monitoring, additional contractual protections, or periodic re-assessment.

No third party may begin work for Wirbeln until written approval has been granted.

What Contractual Protections Are Required?

All third-party contracts must include appropriate anti-bribery and anti-corruption clauses, including:

- obligations to comply with Wirbeln’s policies and applicable laws;
- prohibitions on bribery, corruption, and Facilitation Payments;
- audit rights allowing Wirbeln to review relevant books and records;
- rights to terminate the contract for compliance violations; and
- obligations to report any suspected misconduct.

Where standard contractual language is not already available, Wirbeln Personnel must contact Commercial or Compliance for guidance.

How Should Wirbeln Monitor Third Parties?

Due diligence does not end once a third party is engaged. Wirbeln must monitor third-party performance and behaviour throughout the relationship. Monitoring may include:

- periodic reviews of performance and compliance;
- review of invoices and supporting documentation;
- confirmation that services have been legitimately rendered;
- monitoring of interactions with Public Officials;
- review of any changes in ownership, management, or business activities; and
- re-screening of high-risk third parties on an annual basis.

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Any concerns regarding a third party’s conduct must be reported immediately to Compliance or through Wirbeln Speak Up resources.

What Are Red Flags and How Should They Be Handled?

Red flags are indicators that a third party may pose a heightened risk of bribery or corruption. Examples include:

- reluctance to provide information or documentation;
- requests for unusual payment arrangements (e.g., cash, offshore accounts, excessive commissions);
- close relationships with Public Officials;
- lack of relevant experience or qualifications;
- negative media reports or past allegations of misconduct;
- refusal to agree to contractual compliance obligations.

If any red flag is identified, Wirbeln Personnel must not proceed with the engagement until Compliance has reviewed and resolved the issue.

What Should Wirbeln Personnel Do if They Have Concerns About a Third Party?

Any concerns regarding the integrity, conduct, or suitability of a third party must be reported immediately to Compliance, a team leader, or through Wirbeln Speak Up resources. Wirbeln Personnel must not ignore or attempt to resolve concerns independently.

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Attachment 3:

Gifts and Hospitality Decision Framework

Why Does Wirbeln Regulate Gifts and Hospitality?

Gifts and hospitality can play a legitimate role in building business relationships. However, they also present a significant risk of bribery or the appearance of improper influence. Even modest gifts or entertainment may create obligations or expectations that undermine Wirbeln’s commitment to ethical conduct. For these reasons, all gifts and hospitality must be carefully assessed, transparently approved, and properly recorded in accordance with this Program and the Wirbeln Gifts and Hospitality Policy.

Wirbeln adopts a zero-tolerance approach to any gift or hospitality that is intended to influence a business decision, secure an improper advantage, or create a conflict of interest.

What Is Considered a Gift or Hospitality?

“Gifts and Hospitality” include any item, service, or benefit of value provided to or received from a third party. This may include:

- meals, entertainment, or social events;
- travel, accommodation, or transportation;
- tickets to sporting, cultural, or recreational events;
- tangible gifts such as electronics, artwork, or promotional items;
- discounts, vouchers, or preferential pricing;
- invitations to conferences or seminars where hospitality is provided; and
- any other benefit that may be perceived as valuable.

Gifts and hospitality may be offered or received. Both scenarios require the same level of scrutiny.

What Is the General Rule?

Gifts and hospitality may only be offered or accepted when they are:

- **modest, infrequent, and appropriate** to the business context;
- **not intended**, and not reasonably perceived as intended, to influence a business decision;
- **permitted** under local law and Wirbeln policy;

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- **transparent, properly approved, and accurately recorded;** and
- **not provided to Public Officials** without prior written approval from Compliance.

If there is any doubt, Wirbeln Personnel must seek guidance from Compliance before proceeding.

What Factors Should Be Considered Before Offering or Accepting Gifts or Hospitality?

Wirbeln Personnel must consider the following factors when assessing whether a gift or hospitality is appropriate:

- **Purpose:** Is the purpose legitimate, such as building goodwill or strengthening a business relationship?
- **Timing:** Is the gift or hospitality being offered during a tender, negotiation, or contract renewal? If so, it must not be accepted or offered.
- **Value:** Is the value modest and proportionate to the business relationship?
- **Frequency:** Have gifts or hospitality been exchanged frequently with the same party?
- **Transparency:** Would Wirbeln be comfortable if the gift or hospitality were publicly disclosed?
- **Recipient:** Is the recipient a Public Official? If so, stricter rules apply.
- **Cultural Norms:** Are there cultural expectations that require sensitivity, while still complying with Wirbeln policy?
- **Business Justification:** Is there a clear and legitimate business rationale?

If any factor raises concern, the gift or hospitality must not be offered or accepted without prior approval.

What Gifts and Hospitality Are Prohibited?

The following are strictly prohibited:

- gifts or hospitality intended to influence a business decision;
- gifts or hospitality offered during tenders, bids, or contract negotiations;
- cash or cash equivalents (e.g., gift cards, vouchers, prepaid cards);
- lavish or extravagant entertainment;
- travel or accommodation unrelated to a legitimate business purpose;

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- gifts or hospitality that violate local law or client requirements;
- gifts or hospitality to Public Officials without prior written approval;
- any gift or hospitality that could create a conflict of interest.

Wirbeln Personnel must decline any prohibited gift or hospitality and report the offer to Compliance.

What Approvals Are Required?

All gifts and hospitality must be approved in accordance with the Wirbeln Gifts and Hospitality Policy and Delegation of Authority Limits. In general:

- **Low-value gifts or hospitality** may require line-manager approval.
- **Higher-value items** require approval from Compliance.
- **Any gift or hospitality involving a Public Official** requires prior written approval from Compliance.
- **Any gift or hospitality above the threshold defined in Wirbeln policy** must be recorded in the Gifts and Hospitality Register.

Wirbeln Personnel must not approve their own gifts or hospitality.

How Should Gifts and Hospitality Be Recorded?

All approved gifts and hospitality must be accurately recorded in the Wirbeln Gifts and Hospitality Register. Records must include:

- the name and position of the giver or recipient;
- the nature and value of the gift or hospitality;
- the business purpose;
- the date and location;
- the approval obtained; and
- any supporting documentation (e.g., receipts, invitations).

Accurate record-keeping is essential to demonstrate compliance and transparency.

What Should Wirbeln Personnel Do if They Receive an Inappropriate Gift?

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If Wirbeln Personnel receive a gift that is prohibited or inappropriate, they must:

- politely decline the gift where possible;
- return the gift if already received and feasible;
- notify their team leader or Compliance; and
- record the incident in accordance with Wirbeln policy.

If returning the gift would cause offence or create risk, Wirbeln Personnel must consult Compliance for guidance. In some cases, the gift may be donated to charity or handled in another appropriate manner.

How Should Wirbeln Personnel Respond to Unexpected Hospitality?

If Wirbeln Personnel are unexpectedly offered hospitality that may be inappropriate or excessive, they must:

- assess whether accepting the hospitality would violate this Program;
- decline the hospitality if it is inappropriate;
- notify their team leader or Compliance; and
- record the incident if required.

Wirbeln Personnel must not accept hospitality that could compromise their independence or create the appearance of improper influence.

What Should Wirbeln Personnel Do if They Have Concerns?

Any concerns regarding gifts or hospitality—whether offered, received, or observed—must be reported immediately to Compliance, a team leader, or through Wirbeln Speak Up resources. Wirbeln Personnel must not ignore or attempt to resolve concerns independently.

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Attachment 4:

Red Flags for Bribery and Corruption

What Are Red Flags?

Red flags are indicators—whether observed, reported, or suspected—that suggest a heightened risk of bribery, corruption, or improper conduct. The presence of a red flag does not necessarily mean that wrongdoing has occurred; however, it signals that additional scrutiny, due diligence, or escalation is required. Wirbeln Personnel must remain alert to red flags in all business dealings and must report any concerns immediately to Compliance or through Wirbeln Speak Up resources.

Failure to identify or act upon red flags may expose Wirbeln to legal, financial, and reputational harm.

Why Are Red Flags Important?

Bribery and corruption often occur in subtle or concealed ways. Red flags help Wirbeln Personnel recognize situations where improper conduct may be occurring or where a third party may be attempting to influence a business decision. Identifying red flags early allows Wirbeln to take appropriate action, including enhanced due diligence, additional controls, or termination of a relationship.

Wirbeln may be held liable for the actions of third parties acting on its behalf. For this reason, vigilance in identifying and escalating red flags is essential.

What Types of Red Flags Should Wirbeln Personnel Look For?

Red flags may arise in various contexts, including interactions with third parties, government agencies, customers, suppliers, or internal colleagues. The following categories provide examples of common red flags.

1. Red Flags Related to Third Parties

Wirbeln Personnel must be alert to red flags when engaging or working with third parties, including:

- reluctance to provide basic information, documentation, or references;
- refusal to disclose beneficial ownership or political connections;
- requests for unusual payment arrangements, such as cash, offshore accounts, or payments to unrelated entities;

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- requests for excessive commissions, success fees, or unexplained “service charges”;
- lack of relevant experience, qualifications, or legitimate business presence;
- negative media reports, past allegations, or investigations related to corruption;
- close relationships with Public Officials or decision-makers;
- insistence on acting as an intermediary without clear justification;
- refusal to agree to contractual anti-corruption obligations.

Any of these indicators require immediate escalation to Compliance.

2. Red Flags Related to Government Interactions

Interactions with Public Officials present heightened corruption risks. Red flags may include:

- requests for unofficial payments, “expediting fees,” or “special handling”;
- suggestions that a payment or gift is necessary to secure a permit, licence, or approval;
- requests for hospitality, travel, or entertainment unrelated to a legitimate business purpose;
- unusual delays or obstacles that appear to be resolved only through personal payments;
- instructions to use specific agents, brokers, or intermediaries without clear justification;
- requests for Wirbeln to hire or contract with relatives or associates of Public Officials.

Any such behaviour must be reported immediately.

3. Red Flags Related to Gifts and Hospitality

Wirbeln Personnel must be cautious when gifts or hospitality are offered or received. Red flags include:

- gifts or hospitality offered during tenders, bids, or contract negotiations;
- lavish or extravagant hospitality inconsistent with normal business practice;
- gifts or hospitality offered in secret or without transparency;
- refusal to provide receipts or documentation for hospitality expenses;
- repeated or frequent offers of gifts or entertainment from the same party;
- gifts or hospitality offered to influence a decision or secure an advantage.

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These situations require escalation and must not be accepted without approval.

4. Red Flags Related to Payments and Financial Transactions

Improper payments are a common method of concealing bribery. Red flags include:

- payments that lack clear business justification;
- invoices that appear inflated, vague, or inconsistent with services rendered;
- requests for payments to third parties not named in the contract;
- payments to bank accounts in countries unrelated to the transaction;
- duplicate or sequentially numbered invoices;
- pressure to process payments urgently or outside normal procedures.

Any suspicious payment request must be escalated to Compliance and Finance.

5. Red Flags Related to Internal Conduct

Internal behaviour may also indicate corruption risks. Examples include:

- employees who resist oversight or avoid documentation;
- unusual secrecy regarding relationships with suppliers or customers;
- unexplained personal relationships with third parties;
- lifestyle or spending inconsistent with known income;
- attempts to bypass procurement, finance, or approval processes;
- reluctance to take leave or rotate responsibilities in high-risk roles.

These indicators must be reported immediately.

What Should Wirbeln Personnel Do if They Identify a Red Flag?

If Wirbeln Personnel identify or suspect a red flag, they must:

- **not ignore the concern** or attempt to resolve it independently;
- **not proceed** with any transaction, engagement, or approval until the concern is reviewed;

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- **report the red flag immediately** to Compliance, a team leader, or through Wirbeln Speak Up resources; and
- **cooperate fully** with any review or investigation.

Wirbeln will support all Personnel who raise concerns in good faith, even if the concern ultimately proves unfounded.

What Happens After a Red Flag Is Reported?

Compliance will assess the red flag and determine the appropriate course of action. This may include:

- enhanced due diligence;
- additional contractual protections;
- suspension or termination of a relationship;
- internal investigation;
- reporting to authorities where required;
- strengthening of internal controls.

Wirbeln will take all necessary steps to ensure compliance with applicable laws and to protect Wirbeln’s reputation and business interests.

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Attachment 5:

Interaction With Public Officials Guidance

Why Are Interactions With Public Officials High-Risk?

Interactions with Public Officials present heightened risks of bribery, corruption, undue influence, and conflicts of interest. Public Officials often have authority over licences, permits, regulatory approvals, customs clearances, tax matters, inspections, and other governmental decisions that may affect Wirbeln’s operations. Even routine interactions may be perceived as attempts to influence official actions.

For these reasons, all interactions with Public Officials must be conducted with the highest level of integrity, transparency, and professionalism. Wirbeln Personnel must comply with this Program, the Wirbeln Code of Conduct, and all applicable laws governing public sector conduct.

Who Is Considered a Public Official?

For the purposes of this Program, “Public Officials” include:

- officers, employees, or representatives of any national, regional, or local government;
- employees of ministries, regulatory agencies, customs authorities, tax authorities, or law enforcement;
- members of the military, judiciary, or legislative bodies;
- candidates for public office;
- employees of state-owned or state-controlled enterprises;
- employees of public international organisations (e.g., United Nations, World Bank); and
- any person acting in an official capacity on behalf of a government or public body.

If there is uncertainty as to whether an individual is a Public Official, Wirbeln Personnel must consult Compliance before proceeding.

What Principles Apply When Interacting With Public Officials?

All interactions with Public Officials must be:

- **lawful**, complying with all applicable anti-corruption laws;

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- **transparent**, with no hidden or informal arrangements;
- **professional**, reflecting Wirbeln’s commitment to ethical conduct;
- **documented**, with accurate records of meetings, communications, and payments;
- **pre-approved**, where required by Wirbeln policy; and
- **free from any intent or appearance of improper influence.**

Wirbeln Personnel must avoid any conduct that could be perceived as an attempt to influence a Public Official improperly.

What Types of Interactions Require Special Caution?

The following interactions with Public Officials require heightened scrutiny and, in many cases, prior approval from Compliance:

- meetings to discuss permits, licences, or regulatory approvals;
- customs or immigration interactions involving Wirbeln shipments or personnel;
- inspections, audits, or enforcement actions;
- negotiations involving government contracts or tenders;
- requests for information, documentation, or clarification from government agencies;
- invitations to events, conferences, or site visits involving Public Officials;
- any offer of gifts, hospitality, travel, or entertainment.

Wirbeln Personnel must not engage in any interaction that could be perceived as an attempt to influence an official decision.

Are Gifts, Hospitality, or Travel Allowed for Public Officials?

Gifts, hospitality, travel, or entertainment involving Public Officials are **strictly regulated** and may only be offered or provided with **prior written approval** from Compliance.

Wirbeln Personnel must not:

- offer gifts or hospitality to Public Officials without approval;
- provide travel, accommodation, or per diem payments unless expressly permitted;
- reimburse expenses without official receipts and documentation;

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- provide any benefit that could influence, or appear to influence, an official decision.

If a Public Official requests any gift, hospitality, or benefit, Wirbeln Personnel must decline and report the request immediately.

What About Fees, Permits, and Official Payments?

Payments to government agencies for legitimate services—such as licence fees, customs duties, taxes, or regulatory filings—are permitted when:

- the payment is required by law;
- the amount is consistent with published rates;
- the payment is made directly to the government entity;
- an official receipt is obtained; and
- the payment is accurately recorded in Wirbeln’s books and records.

Any request for unofficial payments, “expediting fees,” or payments without receipts must be refused and reported immediately.

How Should Wirbeln Personnel Conduct Meetings With Public Officials?

When meeting with Public Officials, Wirbeln Personnel must:

- ensure that at least two Wirbeln representatives attend where possible;
- maintain a professional and transparent tone;
- avoid discussions unrelated to the legitimate business purpose;
- refrain from offering or agreeing to provide any personal benefit;
- document the meeting, including attendees, topics discussed, and outcomes;
- report any unusual or inappropriate requests to Compliance.

Wirbeln Personnel must not meet Public Officials in private settings or outside normal business environments unless approved by Compliance.

What Are Common Red Flags When Dealing With Public Officials?

Wirbeln Personnel must be alert to red flags, including:

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- requests for unofficial payments or “special handling”;
- suggestions that a payment is needed to avoid delays;
- requests for gifts, hospitality, or travel;
- instructions to use specific agents or intermediaries;
- refusal to provide receipts or documentation;
- unusual urgency or secrecy surrounding a request;
- personal relationships between a Public Official and a third party.

Any red flag must be escalated immediately.

How Should Wirbeln Personnel Respond to Improper Requests From Public Officials?

If a Public Official requests an improper payment, gift, or benefit, Wirbeln Personnel must:

- politely decline the request;
- explain that Wirbeln policy and law prohibit such conduct;
- request clarification or documentation if the request appears unclear;
- avoid confrontation or escalation that could create risk;
- report the request immediately to Compliance or through Wirbeln Speak Up resources.

If personal safety is at risk, Wirbeln Personnel must prioritize safety and report the incident as soon as possible.

What Should Wirbeln Personnel Do if They Have Concerns About an Interaction With a Public Official?

Any concerns—whether arising before, during, or after an interaction—must be reported immediately to Compliance, a team leader, or through Wirbeln Speak Up resources. Wirbeln Personnel must not attempt to resolve concerns independently.

Wirbeln will support all Personnel who raise concerns in good faith.

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Attachment 6:

Guidance Chapter – Enhanced Compliance Jurisdictions

Corporate Compliance, Ethics, and Sanctions Control Program applicable to Local Entities

1. Introduction and Purpose

This Corporate Compliance, Ethics, and Sanctions Control applicable to certain higher-risk jurisdictions establishes the standards, procedures, and internal controls that guide the operations of Wirbeln Group and its affiliated local entities. The purpose of this document is to ensure that all business activities are conducted ethically, transparently, and in accordance with applicable local laws and international regulatory requirements, including sanctions programs administered by authorities such as the Office of Foreign Assets Control (OFAC).

Operating in certain jurisdictions may require heightened diligence due to the presence of sanctioned entities, state-owned enterprises, and evolving regulatory environments. This manual provides a structured framework for identifying risks, preventing unauthorized transactions, and maintaining the integrity of the company’s operations. All employees, officers, and partners are expected to understand and follow the policies described herein.

2. Corporate Commitment to Compliance

Wirbeln Group is committed to conducting business with integrity and in full compliance with applicable laws. The company maintains a strict policy of avoiding transactions with sanctioned or restricted parties, ensuring transparency in all commercial dealings, and maintaining accurate and complete records. Ethical conduct is a core expectation for all personnel, and the company will not tolerate actions that compromise its legal or ethical obligations.

To support this commitment, the company promotes a culture in which employees are encouraged to raise concerns, seek guidance, and report potential compliance issues without fear of retaliation.

3. Organizational Structure and Responsibilities

3.1 Ownership and Governance

The company is privately owned and is not controlled, directly or indirectly, by any sanctioned individual, restricted entity, or government authority subject to applicable sanctions. All ownership interests are held by private individuals acting solely in their personal capacity. No sanctioned individual or restricted party holds any ownership interest or managerial authority within the company.

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3.2 Compliance Officer

The company designates a Compliance Officer, who may be the owner or a qualified senior employee. This individual is responsible for overseeing the company's compliance program, including:

- Reviewing and approving counterparties
- Screening customers and suppliers
- Monitoring transactions for sanctions exposure
- Maintaining compliance records
- Providing training to employees

The Compliance Officer has full authority to halt or reject any transaction that presents compliance risks or requires further review.

4. Counterparty Due Diligence and Screening

Before entering into any business relationship, the company must conduct due diligence on all counterparties. This includes customers, suppliers, contractors, financial institutions, and any beneficial owners associated with these entities. Each counterparty must be screened against relevant sanctions lists, including the OFAC Specially Designated Nationals (SDN) List and other applicable consolidated sanctions lists.

Screening results must be documented, including the date of the review, the source used, and the outcome. These records must be retained for a minimum of five years. Counterparties must be re-screened periodically, particularly before major transactions or when new information becomes available. If a counterparty becomes sanctioned after a relationship has begun, all activity with that party must be suspended immediately pending review by the Compliance Officer.

5. Permitted and Restricted Activities

The company is authorized to engage in engineering consulting, technical assessments, supply of non-sensitive industrial equipment, maintenance-related services, and safety or environmental compliance support. These activities must be limited to lawful operations that do not involve sanctioned parties or prohibited transactions.

Certain activities are strictly prohibited. These include any transaction with sanctioned or restricted entities unless appropriate authorization or licensing has been obtained, activities that expand restricted industrial production capacity where prohibited, support for new development or exploration activities subject to sanctions limitations, and the transfer of controlled technology or software without proper authorization. The company must also avoid transactions routed through blocked financial institutions or intermediaries that obscure the identity of the payer or recipient.

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6. Financial Controls and Payment Procedures

All financial transactions must be conducted through approved, non-blocked financial institutions. Payments must be routed through transparent channels that allow the company to verify the identity of the payer and recipient. The Compliance Officer must review and approve all payment instructions before funds are sent or received.

The company must maintain complete financial records, including invoices, bank confirmations, payment receipts, contracts, and compliance approvals. These records must be stored securely and retained for at least five years. Under no circumstances may the company accept or send payments through accounts associated with sanctioned entities or individuals.

7. Export Controls and Technology Transfer

Before supplying any equipment, the company must verify the country of origin and determine whether the item is subject to export controls. If an item is of controlled origin or contains regulated components, the company must assess whether export authorization is required.

The company must not export controlled goods or transfer proprietary or sensitive technology without appropriate authorization. When the classification of an item is unclear, the Compliance Officer must conduct a review and, if necessary, seek external guidance before proceeding.

8. Employee Conduct and Ethics

Employees are expected to act lawfully, ethically, and in the best interests of the company. They must avoid conflicts of interest, maintain confidentiality, and report any suspicious or irregular activity. The company will provide periodic training on sanctions compliance, export controls, and ethical conduct. Training records will be maintained by the Compliance Officer.

9. Reporting, Investigation, and Corrective Action

Employees are required to report any potential compliance concerns, including suspicious counterparties, unusual payment requests, or possible sanctions issues. Reports may be made confidentially to the Compliance Officer.

Upon receiving a report, the Compliance Officer will conduct a preliminary review, document findings, and determine whether corrective action is required. Corrective measures may include halting transactions, revising procedures, providing additional training, or taking disciplinary action.

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10. Recordkeeping and Documentation Standards

The company must maintain complete and accurate records of all contracts, screening logs, compliance approvals, financial transactions, training records, and communications with counterparties. These records must be stored securely and retained for at least five years. Proper documentation is essential for demonstrating compliance in the event of an audit or regulatory inquiry.

11. Review and Updates

This Corporate Compliance, Ethics, and Sanctions Control applicable to higher-risk jurisdictions must be reviewed regularly to ensure that it remains current and effective. The review should occur at least once per year. Additional reviews may be necessary when significant regulatory changes occur, when the company expands its operations, or when a compliance incident indicates that existing procedures require improvement. The Compliance Officer is responsible for initiating and documenting these reviews.