

Compliance Guidelines

Berky stands for a trustworthy brand with high quality standards. Acting responsibly is an integral part of our corporate culture and the basis of the trust that customers and business partners place in us every day. Taking responsibility also means acting lawfully. Compliance - adherence to laws and internal guidelines - is a matter of course at Berky. To emphasize the importance of compliance, we have written these guidelines:

- Compliance means adhering to laws and internal guidelines. It is the responsibility of management to ensure compliance and to implement and enforce a compliance management system.
- The trust of our customers and employees, our business partners and owners is the basis for our success. Compliance is an indispensable basis for this trust and our foundation for sustainable growth.
- We actively participate in competition within the framework of applicable laws.
- Violations of the law will not be tolerated. Employees will not be held responsible for losses based on compliance with applicable laws.
- It is the obligation of all employees to comply with applicable laws and internal policies.
- Transparency and communication are key to compliance. We communicate with our stakeholders openly and in a spirit of trust.

For us, compliance means that employees and management together observe all rules, both external and internal - worldwide, in all countries where we are active. Based on this, we follow the triad of prevent, detect and respond:

Prevent: We embed preventive measures to avoid unlawful behavior. For example, the policies we have implemented contribute to this, as do ongoing compliance advice and regular, mandatory training.

Recognition: Control instruments help us to identify non-compliant activities. By means of regular risk analyses, internal audits and reporting, we record the status of our compliance system and derive appropriate measures.

Responding: We punish any violations of legal and internal requirements appropriately on a case-by-case basis. In order to be informed about such violations, we have introduced a whistleblower system which allows both external and internal persons to make anonymous reports.



We support compliance with these guidelines through the following individual measures:

- **Publish information about our Compliance Policy:** We will inform every business partner and employee about our Compliance Policy. We will publish this policy on our homepage as well as in various contracts to ensure that every business partner is aware of our compliance policy.
- **Prohibition of misconduct & publication of possible penalties:** We will make every business partner and employee aware of the prohibition of misconduct and publish possible penalties.
- **Regular compliance training:** Each person receives regular training on compliance guidelines. Managers are trained on average every 6 months, all other employees on average every 12 months.
- **Internal audits and data protection:** Our compliance officers will conduct regular internal audits of various processes independently, ensuring special attention is paid to data protection.
- **Pre-hire compliance review of new employees:** each new employee, based on the position for which he or she is designated, is screened for past compliance violations by examining both past employment references and publicly known information.
- **Compliance review of new business partners:** Before the start of a long-term business relationship, the potential new partner is examined for previous compliance violations by analyzing both internal and publicly available information.
- **Four-eyes principle when starting new business relationships:** If a new long-term business relationship is to be started, it is approved within the framework of the four-eyes principle (at least 2 persons must agree).
- **Independent Review of Donations and Sponsorships:** Before any donations or sponsorships are made by Berky, they are reviewed by the Shareholder Committee and by an independent legal professional to ensure that they are in compliance with our Compliance Policy.
- **Documentation of all gifts over 10€:** All gifts over €10 given by us to our business partners are documented and reported to the Compliance Officers.
- **Introduction of Whistleblowing:** We offer an independent and anonymous whistleblowing ("secret disclosure") facility for reporting potential violations of our Compliance Policy. This can be used by both internal and external persons via a publicly



available e-mail address. When a report is received, it is reviewed by at least two independent parties with at least four eyes.

- **Independent investigation processes for violations:** In any case of a credible indication of a violation of our Compliance Policy, an independent external party, most often a lawyer, is consulted to assist in this investigation.

We, as Berky's management, hereby warrant that we will conduct ourselves in accordance with these Compliance Guidelines.



(Felix Knoll, Managing Director)

