

## D C Anti-Corruption and Anti-Bribery

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### I. SCOPE OF APPLICATION

This Directive applies to all directors and employees of Oerlikon, regardless of their role, level or location.

## II. PURPOSE

OC Oerlikon Corporation AG, Pfäffikon, and any of its affiliates ("Oerlikon") is committed to highest ethical standards. This Directive defines Oerlikon's ethical business conduct principles following the overarching principles in Oerlikon's Code of Conduct. We expect our employees to make decisions in line with our stated position.

## III. DEFINITIONS

### Corruption and Bribery

Corruption is the offering, promising, giving, accepting or soliciting of an undue advantage, whether directly or indirectly, in order to misuse entrusted power for personal or third-party gain, regardless of whether it is linked to a specific act, omission or decision.

Anti-bribery laws prohibit the offer, promise, authorization payment or giving of anything of value, to an employee or agent of a business for the purpose of influencing that person in the performance of their duties, securing an improper advantage, or fostering a relationship of favor or obligation - even if no specific action or omission is agreed upon. These laws also prohibit the acceptance or solicitation of such advantages.

### Facilitation payments

Facilitation payments are very small payments to obtain routine services from persons in their official capacity who provide said services as part of their customary duties (e.g., obtain visas, connect utilities, customs processing).

## IV. ROLES AND RESPONSIBILITIES

Oerlikon's CEO is responsible for ensuring that this Directive is applied consistently with clear lines of authority. Oerlikon's management at each legal entity commits to the implementation of this Directive.

## V. CONTENT

### 1. Oerlikon's approach to Corruption and Bribery

Oerlikon prohibits all forms of corruption, bribery and facilitation payments. This includes anything of value (money, gift, discount, contribution, loan, fee, reward, or other financial or non-financial advantage) given, received or promised with a corrupt intent.

#### 1.1 Corruption and Bribery

Oerlikon strictly prohibits any form of corruption and bribery. This includes:

- *Active and passive corruption*, i.e. offering, promising, giving, accepting or soliciting of an advantage.
- *Direct or indirect corruption*, i.e. through Oerlikon employees or third parties. All agents, advisors, consultants and other third parties shall be selected with particular care and shall be contractually obliged to adhere to Oerlikon's standard integrity clause.
- *Direct or indirect benefit*, i.e. employee's own benefit or that of the employee's family, friends, associates or acquaintances.
- *Corruption and bribery*, i.e. no differentiation is made between governmental officials and private counterparties.

## **1.2 Political contributions**

The use, directly or indirectly, of Oerlikon's funds for political contributions to any political party, legislative campaign, election committee or candidate for, or a holder of a political office or representatives, are only permitted if compliant with applicable laws. Political contributions are not to be used as a subterfuge for bribery and need authorization by Oerlikon CEO.

## **1.3 Charitable contributions and sponsorship**

Charitable contributions are not to be used as a subterfuge for bribery. They must be justified by a legitimate charitable or cultural purpose and shall not be given to influence a business decision or obtain any improper advantage. They must be appropriate and lawful and shall not exceed the limits established by local laws. They should be properly documented and recorded as required by accounting rules. Finally, all charitable contributions and sponsorship must be authorized by the local management.

## **1.4 Facilitation payments**

Facilitation payments are prohibited by law in many countries. Even where lawful and generally accepted, Oerlikon prohibits facilitation payments as they represent payments or other benefits in exchange for preferential treatment.

## **1.5 Giving and receiving gifts, hospitality and entertainment**

A minimum standard for business-related gifts, meals and entertainment is set forth below and is applicable to all business-related gifts and entertainment provided or received by Oerlikon employees, directly or indirectly. Businesses are expected to adopt specific monetary limits on gifts and entertainment consistent with this Directive and industry and local standards, and to consider whether lower monetary limits on gifts are appropriate in some locations. Implementing procedures and guidelines on business gifts and entertainment adopted by individual businesses are in the accountability of the business segments and are subject to auditing. Employees with questions regarding whether particular gifts or entertainment events are permissible shall consult their relevant legal or compliance responsible person before proceeding or contact [group.compliance@oerlikon.com](mailto:group.compliance@oerlikon.com).

### **1.5.1 Gifts and hospitality**

Courtesy gifts and hospitality, whether they are accepted or given, shall be of modest value for the recipient, appropriate to the occasion and to the position of the recipient and shall not exceed the limits established by law or this Directive or Oerlikon's local rules.

The following rules must be strictly followed when giving or receiving gifts:

- Gifts must be decent, esthetic, socially adequate, once in a while, as a sign of esteem or good business relations and part of normal business practices.
- Gifts must be given or received for business reasons only.
- Gifts must not be given or received in the form of cash or cash equivalents (such as gift certificates) except as otherwise approved by management.
- Gifts must not be given or received in exchange for improper advantage and without expectation of consideration in return.
- Gifts must be provided or received in a transparent manner and in line with the code of conduct or ethics of the recipient's company.
- All gifts must be properly documented and recorded in the books.

It is not allowed to use personal funds to provide business-related gifts on behalf of Oerlikon.

### **1.5.2 Special rule for government employees and foreign officials**

Gifts and entertainment provided to officials and employees of governments are subject to a variety of laws and regulations limiting the amount and type of such gifts. Oerlikon employees

must obtain prior approval from a legal or compliance responsible person for any gift or entertainment exceeding customary limits or normal business courtesy (e.g. standard meals/dinner, to the extent legally permitted), provided to a government official or employee.

Individuals employed by publicly owned institutions such as hospitals or joint ventures involving government entities are generally subject to the same restrictions on receipt of gifts as other government employees. In case of doubt, Oerlikon employees shall assume that such individual is a government official or consult their relevant legal or compliance responsible person or contact [group.compliance@oerlikon.com](mailto:group.compliance@oerlikon.com).

All gifts to government officials should be properly documented.

### **1.5.3 Business entertainment**

Reasonable and limited entertainment of business clients is allowed subject to the conditions specified below. Business entertainment shall not be offered or received to obtain business, but rather to develop business relationships, discuss customer needs and promote the services of the host company.

Oerlikon employees may provide appropriate meals and entertainment to representatives of commercial (non-governmental) companies, or accept unsolicited meals and entertainment from such companies in support of business activities, provided:

- no obligation arises for any party involved;
- the practice does not violate any law or regulation, or the standards of conduct of the recipient's organization;
- business entertainment is not offered for the purpose of influencing a business decision and shall not be interpreted as an attempt to gain an unfair business advantage;
- the acceptance of the courtesies will foster goodwill and successful business relations;
- the cost of business courtesies are consistent with local industry practices and not lavish or extravagant, taking into account industry custom and practice, as well as the frequency of entertainment events involving the same individuals or companies; and
- the business courtesies would not negatively impact the reputation of the company or those involved.

Entertainment of government officials and employees, if exceeding normal business courtesy (e.g. standard meal/dinner, to the extent legally permitted), must be approved in advance by the relevant legal or compliance responsible person and should generally be avoided.

Appropriate business entertainment does not include “adult entertainment” - nightclub-type entertainment with an overtly sexual content (e.g., topless bars, strip clubs, etc.) - or any entertainment which could negatively impact the reputation of the company or individuals involved; such entertainments are strictly prohibited even where it is part of a locally accepted custom.

## **2. Dealing with third parties**

Oerlikon does not conduct business with corrupt parties. To ensure that our business partners have a transparent structure and ethical business conduct, Oerlikon has set up a standardized Business Partner Integrity Screening (“BPIS”) prior to entering into a contractual obligation (refer to Oerlikon Guideline G C Business Partner Integrity Screening). The BPIS process is designed to assist decision-making by assessing the risk of conducting business with a particular potential counterparty.

### **3. Practical tips to avoid bribery and corruption**

#### **3.1 Abide by the following principles**

- Do not attempt to influence business counterparts or public officials by offering, promising or giving improper payments or advantages.
- Do not accept payments or advantages in return for acting or refraining from acting in a certain way.
- Ensure people you work with understand that bribery and corruption is unacceptable.
- Ensuring transparency of any payment or advantage offered or received will help reducing the risk that it may be (or look like) a bribe.

#### **3.2 Challenge yourself**

- Is the payment, gift or hospitality disproportionate, inappropriate or lavish?
- Did receipt of the payment, gift or hospitality make you feel you were under an obligation?
- Is the payment, gift or hospitality being offered intended to reward or incentivize a specific act or omission of the beneficiary?
- Are there any indications suggesting that the payment, gift or hospitality should be kept secret from the offering or requesting party's employer or otherwise concealed?
- Is the timing of the payment, gift or hospitality sensitive (e.g. during periods when important business decisions are being made)?
- Would this payment or activity damage the reputation of Oerlikon if it was made public?

## VI. APPENDIX

### 1. Quick reference examples for gifts

	Types	Occasions	Individuals
<b>Appropriate examples</b>	<ul style="list-style-type: none"> <li>– Oerlikon logo items</li> <li>– items with no market value</li> <li>– calendars, mugs</li> <li>– courtesy gifts</li> </ul>	<ul style="list-style-type: none"> <li>– when culturally appropriate (i.e. during festivals)</li> <li>– In exchange for hospitality</li> </ul>	<ul style="list-style-type: none"> <li>– commercial customers</li> <li>– representatives of government departments</li> </ul>
<b>Inappropriate examples</b>	<ul style="list-style-type: none"> <li>– cash, stocks</li> <li>– luxury items of high value, such as <ul style="list-style-type: none"> <li>o gift coupons</li> <li>o jewelry</li> <li>o expensive liquors, cigarettes or cigars</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>– before/during submission of bids</li> <li>– before contract signing</li> <li>– frequent giving to one individual</li> <li>– when overall situation gives an appearance of impropriety</li> <li>– accepting gifts is prohibited by the law or recipient's employer</li> </ul>	<ul style="list-style-type: none"> <li>– commercial customers</li> <li>– representatives of government departments</li> <li>– accepting gifts is prohibited by the law or recipient's employer</li> </ul>

NOTE: The above examples are not exhaustive. Be mindful of the value and type of the gift and seek the appropriate pre-approvals before proceeding. In case of doubt, please consult your relevant legal or compliance responsible person or contact [group.compliance@oerlikon.com](mailto:group.compliance@oerlikon.com).

### 2. Quick reference examples for business entertainment

	Types	Occasions	Individuals
<b>Appropriate examples</b>	<ul style="list-style-type: none"> <li>– business meals</li> <li>– non-meal refreshments as part of hospitality</li> <li>– cultural or sports events</li> </ul>	<ul style="list-style-type: none"> <li>– where business is conducted during or immediately after/before the entertainment</li> </ul>	<ul style="list-style-type: none"> <li>– commercial customers</li> <li>– representatives of government departments with whom no bid or deal is pending</li> </ul>
<b>Inappropriate examples</b>	<ul style="list-style-type: none"> <li>– massage parlors</li> <li>– saunas</li> <li>– adult entertainment or adult movies</li> <li>– illegal activities at karaoke lounges</li> <li>– recreational events where an Oerlikon employee does not attend with the customer</li> </ul>	<ul style="list-style-type: none"> <li>– before/during submission of bids</li> <li>– before contract signing</li> <li>– frequent entertainment of one individual</li> <li>– when overall situation gives an appearance of impropriety</li> <li>– acceptance of entertainment is prohibited by the law or recipient's employer</li> </ul>	<ul style="list-style-type: none"> <li>– representatives of government departments with whom a bid or deal is pending</li> <li>– acceptance of entertainment is prohibited by the law or recipient's employer</li> </ul>

NOTE: The above examples are not exhaustive. Be mindful of the value and type of the entertainment and seek the appropriate pre-approvals before proceeding. In case of doubt, please consult your relevant legal or compliance responsible person or contact [group.compliance@oerlikon.com](mailto:group.compliance@oerlikon.com).