

ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

As approved by the Board of Directors of TEKIM S.A. on 10.02.2009:

1. INTRODUCTION

At TEKIM S.A. we apply high ethical standards in the conduct of our business activities and compete with other companies in our industry on fair terms and only on the basis of the services we offer and the projects we execute, without compromising our integrity or our business relationships.

Corruption is a significant risk to our business. A corruption case would not only have serious legal consequences for the company and the individuals involved but would also be a serious blow to TEKIM's reputation.

In order to ensure that our company maintains high ethical standards and to avoid violations of anti-corruption legislation, TEKIM S.A. has adopted the following rules:

a) TEKIM opposes any form of corruption and bribery and is committed to combating such practices.

b) TEKIM does business on fair terms and only on the basis of the services it offers and the projects it performs.

c) TEKIM strictly prohibits any personal payment, commission, or bribery.

d) TEKIM prohibits the offering and acceptance of gifts or other free benefits to business partners or from business partners, unless it is customary in the specific environment and the economic value does not exceed 50 euros.

These rules remain the fundamental rules of our anti-corruption and bribery policy.

Our company, intends to implement an anti-bribery management system in order to strengthen the applicable policies on corruption and bribery issues for the purpose of:

- The observance of the legislative framework against bribery and the continuous compliance of the company.
- The definition of specific monitoring criteria in order to continuously improve the effectiveness of this policy.
- Raising awareness among staff, partners and suppliers on corruption and bribery issues.
- The encouragement of staff, partners, and suppliers to report corruption and bribery issues with absolute protection and protection of the complainant.

2. WHAT IS CORRUPTION?

Corruption is broadly defined as "abuse of delegated power for private gain." This definition includes and refers to both monetary and non-monetary benefits.

Corruption can take many forms, from the obvious example of bribery to more indirect forms such as gifts, donations and facilitation payments. Therefore, corruption is not always easy to detect or recognize when it takes place during daily professional activities.

In case of doubt, the following questions should be considered:

Transparency: Do I mind if others know my decision?

Result: Does my decision inappropriately affect a process or person?

Honesty: Is my decision considered honest?

3. TYPES OF CORRUPTION

Bribery: It is the offering or acceptance of any gift, loan, fee, reward or other benefit to or from any person, as an incentive to commit an act that would not otherwise take place or is dishonest, illegal or offends trust in the conduct of the company's business.

Facilitation Payments: cases where a small amount of money is offered to low-ranking officials to ensure or expedite the execution of a routine or necessary action to which the person making the payment is (legally) entitled. Typical examples of facilitation payments include paying a small amount to employees to import goods through customs or speeding up the process of obtaining an official permit.

Gifts and Entertainment: A key feature of a gift is that it is not given with the intention of receiving something in return. Entertainment or hospitality are the events and services that a company offers to current or future customers and business partners with the aim of developing or strengthening their business relationships. Examples of entertainment are dinners, invitations to social events, free transportation, etc.

Depending on the business relationship, gifts and entertainment can be common and are often a prerequisite for doing business or maintaining a strong business partnership.

The purpose of the policy is not to prohibit a common and reasonable practice regarding gifts and entertainment. This policy is intended to provide guidance on what constitutes acceptable practice, as gifts and entertainment may be considered a form of bribery.

Although gifts of little value, "favors," and entertainment can be a way of strengthening business relationships, no gift or "favor" should be given or received if it creates or appears to create an obligation on the recipient to return a favor.

4. CONTACTS WITH AUTHORITIES AND COMMUNICATION

If the authorities suspect that TEKIM or any of its employees are violating anti-corruption laws, they may open an investigation. Any investigation can have serious consequences for a company, even if the suspicions are proven unfounded.

It is therefore important that in case of investigation, all employees of TEKIM S.A. are aware of the rights and obligations of TEKIM S.A., as well as with whom to contact and where to contact to receive valid and timely advice.

In case of investigation, it is always the policy of TEKIM SA to cooperate with the competent authorities and not to obstruct the work of the authorities during the conduct of investigations.

If an employee of TEKIM S.A. is contacted by any public authority or becomes aware of an ongoing or pending investigation, he/she must immediately report it to the following:

- a) The Chief Financial Officer
- b) The Legal Advisor
- c) The Board of Directors

All internal and external communications should be managed by the Board of Directors in cooperation with legal counsel.

This policy may be updated and supplemented and therefore it is absolutely necessary for all employees of TEKIM to be regularly informed.