

## POLICY ON ANTI-BRIBERY AND -CORRUPTION

Version No.	Prepared by	Approved by	Date of Approval
V. 1	Corporate Secretary	Managing Board	30 October 2024

### 1. Goal / Purpose

This Policy is intended to provide guidance and orientation for employees on **how to deal with benefits** (gifts, invitations to meals, invitations to events or trips, etc.), i.e. on granting and accepting such benefits, as well as conflict of interests in order to **avoid bribery and corruption**. This Policy is driven by anti-corruption laws in the countries in which wienerberger operates as well as the United Nations Convention Against Corruption ([here](#)).

### 2. Scope of Application

This Policy applies to **Wienerberger AG and all companies in which Wienerberger AG directly or indirectly holds participating interest** of more than 50% or of which Wienerberger AG is otherwise authorized to directly or indirectly control the strategic economic conduct, regardless of the location of the companies' registered offices (hereinafter together referred to as "**wienerberger**" in this Policy). In the case of a participating interest of less than 50%, Wienerberger AG is nevertheless deemed to exert a controlling influence if it has the power to block decisions by the relevant bodies determining the strategic economic conduct of that company.

### 3. Mode of Dissemination (Mailing List)

- Distribution via e-mail to all employees of wienerberger
- Publication on weComm (Intranet)
- Publication on the wienerberger website ([www.wienerberger.com](http://www.wienerberger.com))

## 4. Definition of Terms

### Gift, business gift:

**All personal benefits and gratuities** granted within the framework of a business relation for which the **recipient does not provide compensation of adequate market value**. This comprises, *inter alia*, articles of daily use, food, beverages and tobacco, invitations to meals, services, invitations to and tickets for events, all means of travel and transport, hotels and other hospitality, memberships, trips, discounts & subsidies, objects of art, shares or stock in companies, cash, jobs and similar monetary contributions or items of value.

**The following gratuities are not deemed to be business gifts and are therefore not subject to the provisions of this Policy:**

- Gifts, invitations to meals and offers of entertainment **exclusively within the framework of a private relationship**. This applies to relationships which have been developed and/or are being maintained irrespective of the individual's status as a wienerberger employee and are in no way related to his/her employment relationship.
- **Prizes or distinctions** awarded by or to a business partner **within the framework of an incentive or promotion campaign**. Prizes of this type may be paid out in different forms and for different reasons. As essential prerequisites for such prizes or distinctions to be exempt from this Policy, the **campaign or competition leading to the award of prizes** for the achievement of certain targets must have been **announced in advance**, its **terms and conditions of participation** must be **transparent** and the respective campaign/competition must be open to a **wider group of participants**. Although there are no restrictions in terms of value, such gifts may be subject to certain requirements regarding the **disclosure to the fiscal authorities** and their tax deductibility.

## 5. Responsibility for Compliance

**Every employee** of wienerberger is **responsible for compliance** with this Policy. The **local management** of each relevant wienerberger company is **responsible for the enforcement of this Policy** among its employees. Local management, together with qualified external legal advisors, shall be responsible for the clarification of issues arising in the course of day-to-day business.

**Amendments to this Policy** are within the sphere of responsibility of Corporate Legal Services.

Local management shall evaluate independently whether a **translation of this Policy into the respective local language** is necessary in order to ensure compliance by all relevant employees. If deemed necessary, local management shall obtain a translation of this Policy prepared by a qualified legal advisor and duly distribute such translated Policy within the local organization without undue delay.

## 6. Procedure

### 6.1. Rules of Conduct

#### 6.1.1. General Remarks

The **exchange of gifts**, within reasonable limits, is common practice in business life and generally accepted. As a matter of principle, wienerberger allows the acceptance of business gifts, **provided** their nature and financial value is **within the limits regularly reviewed by the Managing Board** and set in accordance with legal provisions and social conventions.

On the other hand, most jurisdictions in which wienerberger operates, consider bribery a punishable offence carrying **substantial monetary fines and/or prison sentences**. In particular cases, national anti-corruption legislation such as the US Foreign Corrupt Practices Act (FCPA) or the UK Bribery Act applies to any person who – although not being a citizen of the country in question - has a certain degree of connection to that country or jurisdiction (for example, a German business with retail outlets in the UK that pays bribes in Italy could, in theory, face prosecution in the UK). In some jurisdictions, the **criminal liability** of an employee may under certain circumstances even lead to the criminal liability of the employer.

Therefore, if the rules for dealing with business gifts laid down in this Policy are violated, the employees as well as the companies of wienerberger run the risk of being exposed to a suspicion of bribery.

The Managing Board of Wienerberger AG takes a firm stance against any attempt to exercise an unlawful influence on business partners and public authorities and **forbids any form of active or passive bribery or granting of undue benefits**. Thus, compliance with this Policy also serves to protect free and fair competition. In this context, attention

is drawn to the provisions of the *wienerberger Policy on Compliance with Antitrust Laws* (as amended from time to time). wienerberger wants to avoid the mere appearance of unethical or illegal behaviour by all means.

The Managing Board therefore trusts that the employees of wienerberger – acting in accordance with the corporate culture – are able to think independently and use their common sense in the implementation of this Policy.

As regards “**donations**” and “**sponsoring**”, the provisions of the *Donation Policy for CSR Housing Projects for wienerberger Group* (as amended from time to time) apply.

The **rules of conduct** for the granting and acceptance of personal benefits, as **set out in this Policy**, are to be regarded as **minimum requirements**. This also applies to any **value thresholds** set out in this Policy. The **local management shall ensure** that this Policy is also **analyzed by specialized, local legal advisors** for its compatibility with local anti-bribery and -corruption provisions. If deviations from this Policy are identified, the **stricter national provisions**, if any, are to be incorporated into this Policy, which is then to be enforced by way of an amended (stricter) local version of this Policy. Please note that any such amended local version of this Policy is subject to final approval by Corporate Legal Services.

In certain jurisdictions, public officials may request small payments to expedite or to secure the performance of a routine governmental action, i.e. facilitation payments. They can relate to issuing permits, licenses, or other official documents; processing government papers such as visas; providing customs clearances; providing police protection; providing utility services; or handling cargo. **Facilitation payments are a form of bribery**. wienerberger does not pay nor authorize the payment of any facilitation payments.

Last, this **Policy applies also to "third parties"**: Third-party agents, consultants, distributors, or any other third-party representatives acting for or on behalf of wienerberger are prohibited from providing or being asked to provide corrupt benefits on wienerberger's behalf. The same applies to subcontractors hired by third parties to perform work on wienerberger's behalf.

## 6.1.2. Making of Business Gifts

### 6.1.2.1. Gifts to Office-Holders

As a general rule, **no gifts of any value** (nor a promise of any advantage) are to be made, offered or promised **to individual office-holders**, i.e. civil servants or persons employed by a public organization. Employees of enterprises in which one or several territorial authorities (directly or indirectly) hold a share interest of at least 50% are also deemed to be office-holders. In particular, the direct or indirect (= through third parties) making of **gifts to representatives and advisors of public authorities** in the course of a **public tender process** is **explicitly forbidden**.

### 6.1.2.2. Gifts to Public Authorities

As a matter of principle, **no gifts are to be made to public authorities**, i.e. bodies with sovereign law-making or executive powers, irrespective of their administrative level (e.g. state, district, municipal, etc.). In **exceptional cases, low-value gratuities** (e.g. foodstuff, beverages or tobacco) may be given to public authorities, provided this is meant as an expression of gratitude for lawful actions already taken. The **value of the gratuity** must not exceed EUR 100.00 (one hundred) in each case and a maximum of EUR 1,000.00 (one thousand) per year. It is to be handed over to the director/head of the public authority with the explicit request to distribute it among the staff members of the authority at his/her own discretion or to make it available for their use/consumption. As a general rule, the making of **gifts to the representatives and advisors of public authorities** in the course of a public tender process is **explicitly forbidden**. Please note that **local law or local circumstances** might warrant a **significantly lower threshold** of what is considered a lawful gift. In case of doubt, please check with local wienerberger management or local counsel.

### 6.1.2.3. Gifts to Political Parties / Political Representatives

Making **gifts to political parties or political representatives** is **not allowed under any circumstances**. Donations to political parties and/or political representatives are dealt with in the *wienerberger Code of Conduct for Lobbying Activities* (as amended from time to time). This also applies if the political representative in question is a business partner.

## 6.1.2.4. Gifts to and from Business Partners

Up to a certain extent, **gifts to commercial business partners** within the framework of an active business relationship are common practice and legally permitted. However, making and accepting of business gifts is **only permitted if the gift is appropriate** in view of all the circumstances of the individual case. If the commercial business partner is a company, these rules apply to both the owner and the management/employees of the company in question.

When assessing the **appropriateness of a gift**, each case is to be evaluated with a view to the **impression the gift creates with third parties**. The **value and type** of the gift have to correspond to the circumstances of the case and must **not go beyond the framework of common lawful business practices**. The gift should serve to deepen the business relationship without imposing any obligation or constraint on the receiving party. The recipient of a gift must be aware of the motivation of the donor and the impression which acceptance of the gift may make on third parties.

In general, invitations to meals as well as tickets for sports or entertainment events offered by or granted to a business partner, provided the respective donor himself/herself is present at such event, are considered appropriate. As a matter of principle, the **costs of the invitation** to a meal or an event **have to be within reasonable limits** as regards the venue, the position of the invitee, the context, and the type of event. Moreover, the employee has to consider the question if participating in the event or inviting a business partner to a certain event is **meaningful for the company**. **Invitations** to events that are **not primarily business-related** have **to be approved by local top management** in accordance with Sec. 6.1.2.7. before they are accepted or granted. If the costs of the meal or event are unreasonably high or if invitations of this kind are extended very often, the employee is obliged to **notify the management of the company concerned** without delay **and to refuse the invitation** (see Sec. 6.1.4.). In principle, **costs per event** of not more than EUR 100.00 (one hundred) per person or up to a maximum of EUR 1,000.00 (one thousand) per year are considered to be appropriate. Please note that **local law or local circumstances** might warrant a **significantly lower threshold** of what is considered a lawful gift. In case of doubt, please check with local wienerberger management or local counsel.

These principles also apply to social programs within the framework of seminars, lectures or training courses.

wienerberger employees may develop personal relations with business partners at **social events** or under similar circumstances, which may involve **occasional courtesy gifts** and invitations within the framework outlined above.

## 6.1.2.5. Gifts to and from Third Parties

As regards gifts made and received from **individuals and/or companies** that do **not have any business relations** with wienerberger, the provisions laid down in **Sec. 6.1.2.4. apply** accordingly.

Special attention is to be paid to the fact that **making/accepting a gift must never result in pressure to act** in a certain way **or damage the public reputation** of wienerberger (or any of its companies).

## 6.1.2.6. Inadmissible Business Gifts

As a matter of principle, all gifts made with the intention of **inciting the business partner to commit an act or an omission** that is either against the law or his/her duties, as well as gifts exceeding the limits defined in Sec. 6.1.2.2. and Sec. 6.1.2.4., are considered **forbidden** (example: vouchers given as a gift in order to win a contract within the framework of a tendering procedure).

Certain kinds of business gifts and invitations **must not be accepted** under any circumstances. These include:

- Cash, loans, securities, vouchers, discount cards, discount tickets, and the like
- Improper, obscene or illegal products or services
- Gifts offered immediately before or in direct response to a favourable business decision
- Gifts for employees directly responsible for purchasing decisions (please refer to Sec. 6.1.3. in this regard)
- Gifts running counter to the corporate policy (if known) of the recipient and the donor
- Gifts forbidden by law or other statutory provisions

## 6.1.2.7. Admissible Business Gifts

Business gifts are **admissible**, if they are **appropriate** as stipulated in Sec. 6.1.2.4. Subject to the requirement of appropriateness, these include, for instance:

- Food and beverages, especially if consumed within the framework of a business function
- Articles of daily use, such as writing implements or office accessories, etc.
- Advertising give-aways bearing the corporate logo or advertising messages
- Tickets for sports and entertainment events of a net value of less than EUR 100.00 (one hundred)

If you have any doubt about the legality of a gift, please **notify the management** of the type and value of the gift in order to clarify if its acceptance is admissible. Acceptance of such gifts is **subject to prior approval by the management of the company concerned**. In case of doubt, or if approval by the management cannot be obtained (in time), acceptance of the gift or gratuity is to be refused (see Sec. 6.1.4.).

### 6.1.3. Other Restrictions

Besides the provisions outlined above, **employees directly responsible for purchasing decisions** are subject to **additional obligations**. Such employees are only allowed to accept the following: beverages and meals served within the framework of business meetings or during business trips, as well as minor-value advertising give-aways. Any offer of other business gifts is to be **notified immediately to the management of the company concerned**. Acceptance is subject to approval by the management.

**Gifts for spouses or family members** are deemed to be business gifts if they are handed over within the framework of a business relation with wienerberger. The acceptance of gifts by such persons is subject to the rules applicable to employees. If the employee himself/herself is also granted a personal benefit, the benefits for the employee and his/her spouse (or family members) are to be added up for the calculation of the limit to be applied.

#### **Notification of disproportionately valuable business gifts, invitations to meals, coverage of expenses, or trips:**

If you receive a **business gift exceeding the monetary limits** specified in Sec. 6.1.2.4, the following information has **to be communicated to the management of the local company** concerned:

- Description of the gift, event, gratuity or service exceeding the monetary limit, including the date and venue as well as the names of the persons present.
- Who financed the gift or the event?
- What is the objective or expectation behind this event or trip?



- What is the relationship between the donor and wienerberger?
- What is the market value of the gift?

Please send the **report** to your superior and to the management of the local wienerberger company concerned.

## 6.1.4. Refusal of Business Gifts

If a situation arises in which you have to refuse to accept a business gift as inadmissible according to the provisions of this Policy and/or after consultation with your superior or the management, please use language modelled on the following:

- Thank you very much for your offer.
- In line with the corporate policy of wienerberger, employees do not accept gifts that exceed a certain value or are inappropriate under the given circumstances.
- Therefore, the gift offered cannot be accepted.
- This should have no influence on the future business relations between wienerberger and the offerer of the gift.

Business gifts received by mail are to be returned to the sender with a brief accompanying letter worded as stated above.

## 6.2. Conflicts of Interests

Employees are prohibited from pursuing benefits at the expense of wienerberger or engaging in acts that might **conflict with the best interests of wienerberger** (conflicts of interest).

Employees must **avoid** any of the following conflicts of interest:

- Competing with wienerberger;
- Using wienerberger property, information or position for personal gain;
- Having a substantial investment in a company doing business with wienerberger; and
- Overseeing the relationship with a third party in which a family member, romantic partner or close friend is the key decision maker.

If you are not sure if a prior or current relationship with any current or former government official could cause a conflict of interest, please contact your local management.

## 6.3. Trainings on Anti-Bribery and -Corruption

All employees of wienerberger shall **receive regular trainings** on anti-corruption and -bribery. Particular responsibility and obligation to attend specific trainings on anti-corruption and -bribery rests with members of administrative, management and supervisory bodies of wienerberger as well as **“Function-at-Risk-Positions”** at wienerberger. “Function-at-Risk-Positions” are, first and foremost:

- Managing Directors, Financial Directors or equivalent
- Heads and all staff of the following departments:
  - Procurement
  - Sales, Customer Service, Key Account Managers
  - Administration
  - Stock Yard, Shipping
  - IT

Trainings shall be offered **at least once per calendar** year either as physical/in person trainings or as online trainings via e-learnings, webinars etc. New employees in “Function-at-Risk-Positions” or new members of the administrative, management and supervisory bodies shall be trained within 3 months after entry into their position at wienerberger.

The trainings must cover at least the **content** which is listed in sections 6.1. and 6.2. of this Policy.

## 7. Other Applicable Documents

- wienerberger Policy on Compliance with Antitrust Laws
- Donation Policy for CSR Housing Projects for wienerberger Group
- wienerberger Code of Conduct
- wienerberger Supplier Code of Conduct
- wienerberger Code of Conduct for Lobbying Activities
- wienerberger Policy for Trainings on Business Conduct

## **8. Amendments**

Amendments to this Policy are within the sphere of responsibility of Corporate Legal Services.

## **9. Effective Date**

Version 1 of this Policy replaces the current version of the “wienerberger Guideline on How to Deal with Personal Benefits” (October 2017) in its entirety and takes effect as of **1 November 2024**.