



## Elmos ESG Policies

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Section:	Governance
Chapter:	Ethics and integrity
Policy:	Business ethics and anti-corruption
Coverage:	Elmos Group
Supported UN SDGs:	



Addressed GRI standards: 205

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Elmos condemns all forms of corruption and bribery and does not tolerate any conduct aimed at gaining an unfair advantage in business activities. We actively strive to adhere to our ethical principles and the Elmos Code of Conduct as well as combat corruption and bribery at our company. In addition, Elmos also has a group-wide compliance management system (CMS). In fiscal year 2024, the CMS was subjected to a compliance audit in accordance with IDW PS 980. As part of this audit, risk areas relevant to Elmos were identified, one of which was corruption. The audit was successfully completed with an effectiveness review.

In addition to the CMS, Elmos has its own Anti-Corruption Guideline. With these systems, Elmos regulates the following, for example: bans on bribery and corruption, a guideline with maximum limits for gifts and handling invitations, obligation for correct accounting, obligation for maintaining the confidentiality of confidential information and a ban on anti-competitive conduct.

We take great care to ensure that our employees are not in unnecessary conflicts of interest, which is why it is important to identify situations early on that could lead to a conflict between personal interests and the interests of Elmos and prevent them from happening. A conflict of interest can arise as a result of family relationships or be of an economic or financial nature.

Employees are obliged to comply with legal regulations governing inside information. Inside information includes any information that is not in the public domain that is suited to significantly influencing the share price, if it were to be disclosed to the public. This kind of information must not be used or disclosed to third parties in an unauthorized manner. It must be ensured that relevant insider knowledge is stored securely in a manner that prevents any unauthorized access.

Our specially trained group-wide Chief Compliance Officer monitors compliance with rules and laws. Moreover, he provides clear guidance to employees with compliance questions. All employees must take part in special compliance training that addresses different aspects of compliance and provides instruction for the areas in which they work.

Another essential element of our CMS is the provision of a digital whistleblower system with various reporting channels, completely anonymous if desired. All employees of our company as well as our business partners, suppliers, and customers have the opportunity and are explicitly invited to report violations of laws, the Code of Conduct, and policies. Possible topics include anti-competitive behavior, corruption, conflicts of interest, misuse of company property, information security, data protection violations, discrimination, human rights violations, as well as violations of occupational safety or environmental protection.

Furthermore, Elmos commits itself to publish financial and non-financial information in an objective, credible, timely, fundamental, and complete manner.

<b>ESG policies</b>	Compliance management system (CMS)
	Whistleblower system
<b>ESG KPIs</b>	Average hours of training
<b>Accompanying documents</b>	Anti-Corruption Policy
	Code of Conduct for Employees
	Code of Conduct for Suppliers and Business Partners