

Zero Tolerance Statement on Anti-Bribery Principles

Instrument Solutions Benelux BV (hereinafter "ISB") values guide how we behave as individuals and conduct business. At the core of our values are the **ISB Values**, which emphasize acting with integrity—honestly, prudently, and responsibly—to maintain the trust of all our stakeholders.

ISB maintains a **zero-tolerance policy** towards bribery and corruption, irrespective of the identity or position of the bribe's originator or recipient. ISB Management expects all employees to conduct business with the highest ethical standards and honesty. This commitment extends to the prevention, deterrence, and detection of bribery and corruption.

Bribery and corruption are **criminal offenses** and represent a violation of the ISB Values. Engaging in such activities violates our promise to stakeholders and all applicable laws. We do not, and will not, pay bribes or offer improper inducements for any purpose. Similarly, we do not, and will not, accept bribes or improper inducements, or anything that could be perceived as such. We expect the same ethical conduct from our third parties and clients.

The ISB zero-tolerance principles toward bribery and corruption also apply to **third parties** doing business with ISB or retained by ISB to perform services on our behalf.

ISB Anti-Bribery and Anti-Corruption Principles:

1. Bribery and Facilitation Payments

- All forms of bribery, including facilitation payments, and any actions that may give the appearance of offering or accepting a bribe, are strictly **prohibited**.

2. Gifts and Entertainment

- No ISB employee may offer or receive any gift or entertainment, regardless of value, which may create or appear to create a conflict of interest, constitute an inducement, or violate applicable laws or the ISB Values.
- All gifts, entertainment, or other advantages must be assessed for their acceptability and appropriateness, regardless of the amount or value.

3. Public Officials

- While ISB policies do not prohibit legitimate business interactions with public officials or state-owned enterprises, such interactions require **heightened scrutiny** and are subject to stricter conditions, such as pre-approvals and lower financial limits.

4. Travel and Accommodation

- ISB employees are generally prohibited from accepting or offering travel and accommodation as part of corporate hospitality packages.

5. Political Contributions and Donations

- ISB employees are not permitted to make political contributions, gifts, or offer entertainment to political parties or candidates for political office.

6. Charitable Contributions

- ISB employees must ensure that charitable contributions are made only to bona fide charities and are not used to conceal bribes.

7. Recording and Registration

- All expenses and payments related to third parties must be accurately registered and recorded in ISB's financial books.

Reporting Violations

ISB employees are encouraged to report any violations through internal reporting lines or via the ISB **Whistleblower Policy**. Shareholders or third parties can report general, operational, or financial irregularities—including accounting, administration, or internal control issues—within ISB Group at: ict@instrument-solutions.com.

ISB will handle these complaints with utmost care.

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