

ANTI-CORRUPTION AND FRAUD PREVENTION POLICY

REVISION: 01

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1. INTRODUCTION

The diversion of resources or abuse of power endangers our values and our responsibility to business partners worldwide, our stakeholders, and our community. Any perception that the TT Cables Group (hereinafter: GTTK) is connected with corruption and fraud can damage our reputation by undermining staff morale as well as the trust and support of suppliers, customers, and the wider public. Corruption and fraud also present legal risks for the company and the individuals involved. We must act—and be seen to act—in an honest and transparent manner.

This Policy supports existing partner policies and standards and fosters an organizational culture of zero tolerance for corruption and fraud within GTTK. It also further clarifies standards of conduct for preventing corruption and provides a common basis for developing procedures and precise controls to manage the risk of corruption and fraud.

2. SCOPE

All GTTK entities are responsible for ensuring implementation of this Policy, either by directly referencing it or by establishing a local policy that is consistent with this Policy and any related governance policies.

This Policy applies to:

- all GTTK employees (permanent, temporary, and external)
- the highest level of management, members of supervisory and management bodies
- all third parties doing business with GTTK or acting on its behalf (suppliers, agents, consultants, distributors, partners)

3. DEFINITIONS

Corruption is defined as the abuse of entrusted power for gain. This includes practices such as bribery, fraud, extortion, collusion, and money laundering. It also includes offering or receiving any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something dishonest, unlawful, or in breach of GTTK rules.

This may include benefits in cash or in kind, such as free goods, gifts, and holidays, or special personal services provided for the purpose of obtaining an improper advantage or that could result in moral pressure to grant such an advantage. Occasional minor gifts and hospitality must be handled in accordance with other related rules.

Fraud is defined as an intentional act of obtaining money or goods dishonestly through falsification of records or documents, or through improper use of company assets for direct or indirect financial gain. Intentional manipulation of financial statements or other records by any member of the public or anyone working for GTTK constitutes a criminal offense, and attempted fraud is therefore treated with the same seriousness as completed fraud.

Improper benefit is any advantage that is not justified by legitimate business reasons.

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Third party is any natural or legal person who is not a GTTK employee and who does business with GTTK or on its behalf.

4. GENERAL POLICY PRINCIPLES

- Corruption and fraud are prohibited for any GTTK employee, member of top management, or any third party (consultant, customer, supplier partner, etc.) in their engagement with GTTK.
- No GTTK employee, nor any third party acting on behalf of GTTK or doing business with GTTK, may offer, give, solicit, or accept a bribe in connection with any aspect of GTTK activities. This particularly applies to fees or commissions paid for any procurement carried out by GTTK, or any other form of exploiting a position of trust within the organization for financial or material gain.
- Payments that are otherwise prohibited may be considered only if there is an immediate threat to personal safety; in such a case, the payment must be immediately reported to top management and clearly identified in accounting records.
- All GTTK entities must develop a workforce that is aware of corruption risks and foster an organizational culture in which corruption is never acceptable.
- All GTTK entities shall ensure that employees, top management, and third parties cooperating with GTTK are familiar with the Anti-Corruption and Fraud Prevention Policy.
- To enable employees, managers, board members, and third parties to report misconduct, including corruption and fraud, and to promote such reporting, GTTK will maintain GPOL14 – Whistleblowing Policy.
- All GTTK entities shall keep records of how incidents are investigated, reported, and closed, in accordance with internal regulations.
- GTTK employees who commit a corrupt act, fail to report knowledge of corruption, or fail to manage corruption risks shall be subject to disciplinary measures, including termination of employment. Board members who do not comply with the Policy are subject to removal. Third parties that do not comply with this Policy will have their contracts and/or agreements with GTTK terminated. The TT Cables Group may also seek criminal prosecution or other legal action.
- The TT Cables Group will develop new and revise previously implemented procedures to increase transparency and control, particularly regarding financial transactions and the use of other company assets, in order to reduce the possibility of fraud. Implementation of these procedures will be regularly checked through our internal control system.

An exception is permitted exclusively in the event of an immediate threat to life or safety, with the obligation to immediately report to top management and record the payment in the company's books.

5. RESPONSIBILITIES

Top management ensures the implementation of this Policy, allocates appropriate resources where necessary, and regularly reviews the effectiveness of the system.

The Compliance Department oversees implementation of the Policy, coordinates risk assessment, implements control measures in agreement with top management and in line with best practice, conducts internal audits, and—in cooperation with the Human Resources Department—trains employees on this topic and receives and processes reports of irregularities. The Compliance Department, in cooperation with the Human Resources Department, will develop internal acts related to the acceptance of gifts, accompanying record-keeping forms, and key performance indicators for monitoring effectiveness on an annual basis.

6. THIRD PARTIES

Before establishing a business relationship with third parties that fall into the group of GTTK's key customers, a risk assessment and due diligence will be carried out through desktop audits and on-site audits. Through the annual Sustainability Report, GTTK will analyze partners' countries of origin in relation to Transparency International's Corruption Perceptions Index. Where possible, anti-corruption clauses will be directly included in contracts, and suppliers must in any case act in accordance with GPOL18 – Supplier Code of Conduct.

7. COMPLIANCE WITH STANDARDS

This Policy is aligned with:

- the OECD Anti-Bribery Convention
- FATF recommendations
- applicable national legislation