

Ethical Conduct and Anti-Corruption Policy

1. Purpose

The purpose of this policy is to outline Beamonics' commitment to ethical conduct and anti-corruption practices. This policy aims to ensure that all employees, officers, and associated third parties act with integrity, transparency, and in compliance with applicable laws and regulations, including the European Sustainability Reporting Standards (ESRS) and the Corporate Sustainability Reporting Directive (CSRD).

2. Scope

This policy applies to all employees, officers, directors, consultants, contractors, and any other parties acting on behalf of Beamonics.

3. Code of Conduct

Beamonics is committed to maintaining the highest standards of ethical conduct. The following principles guide our operations:

1. **Respect for Others:** Treat people as you want to be treated. Employees must respect the personal space, opinions, and privacy of others. Any form of violence, harassment, or victimization is strictly prohibited and will result in immediate termination.
2. **Integrity and Honesty:** Employees must conduct themselves with integrity and honesty in all business dealings. Be honest and transparent in actions impacting others and avoid any form of deceit, theft, or fraud.
3. **Conflict of Interest:** Avoid situations where personal interests conflict, or appear to conflict, with the interests of Beamonics. Disclose any actual or potential conflicts of interest to the appropriate authority within the company.
4. **Justice:** Act fairly and objectively, ensuring equal opportunities for all. Do not exploit others' mistakes or hard work. Decisions impacting others must be justified and documented.
5. **Lawfulness:** Adhere to all applicable laws, including those against fraud, bribery, and corruption. Follow Beamonics' confidentiality and data protection policies and seek legal advice when necessary.

6. **Competence and Accountability:** Work diligently and responsibly, taking ownership of your actions and decisions. Pursue opportunities for learning and development.
7. **Teamwork:** Collaborate and help colleagues. Share knowledge generously and seek assistance when needed.

4. Anti-Bribery and Anti-Corruption

Beamonics has zero tolerance for bribery and corruption. This section outlines the expectations and responsibilities to prevent such activities.

8. **Prohibition of Bribery and Corruption:** Employees must not offer, give, solicit, or accept any form of bribe or kickback, either directly or indirectly.
9. **Gifts and Hospitality:** Any gift or hospitality offered or received must be reasonable, proportionate, and not intended to influence business decisions.
10. **Facilitation Payments:** Beamonics prohibits the use of facilitation payments. All payments must be lawful and properly documented.
11. **Third-Party Relationships:** Beamonics expects all third parties acting on its behalf to adhere to the same anti-bribery and anti-corruption standards.
12. **Due Diligence:** Conduct appropriate due diligence on third parties to ensure compliance with anti-bribery and anti-corruption standards.
13. **Reporting:** Employees must report any suspicions or knowledge of bribery or corruption activities to the compliance officer or through the whistleblower protection mechanism.

5. Whistleblower Protection

Beamonics is committed to creating an environment where employees can report unethical behavior without fear of retaliation.

14. **Reporting Mechanisms:** Employees can report concerns confidentially and anonymously through designated channels.
15. **Protection Against Retaliation:** Any form of retaliation against individuals who report concerns in good faith is strictly prohibited.
16. **Investigation and Response:** All reports of unethical behavior will be promptly and thoroughly investigated. Appropriate action will be taken based on the investigation findings.

17. **Confidentiality:** The identity of whistleblowers will be protected to the extent possible, consistent with the need to conduct a thorough investigation.

6. Conflict of Interest

Employees must avoid situations where personal interests conflict, or appear to conflict, with the interests of Beamonics.

18. **Disclosure:** Employees must disclose any actual or potential conflicts of interest to their supervisor or the compliance officer.
19. **Avoidance:** Employees should avoid any activity, investment, or association that might compromise their ability to make impartial decisions on behalf of Beamonics.
20. **Guidance:** Employees unsure about whether a situation constitutes a conflict of interest should seek guidance from their supervisor or the compliance officer.

7. Compliance and Training

To ensure adherence to this policy, Beamonics will implement the following measures:

21. **Training:** All employees will receive regular training on ethical conduct, anti-corruption, and the mechanisms for reporting unethical behavior.
22. **Monitoring:** Regular audits and assessments will be conducted to monitor compliance with this policy.
23. **Disciplinary Action:** Violations of this policy will result in disciplinary action, up to and including termination of employment.

8. Review and Updates

This policy will be reviewed annually and updated as necessary to ensure its continued relevance and effectiveness in promoting ethical conduct and preventing corruption.

9. Governance

The compliance officer is responsible for overseeing the implementation and enforcement of this policy. Any questions or concerns regarding this policy should be directed to the compliance officer. By adhering to this Ethical Conduct and Anti-Corruption Policy,

Beamonics aims to uphold its commitment to ethical business practices and compliance with ESRS and CSRD requirements.