



Company-Guideline  
of  
Apsara Consulting GmbH  
as of January 2021



Apsara Consulting GmbH expects every employee to strictly adhere to the rules of the Compliance Policy.

## 1. Definition and Scope

A company guideline means compliance with the law, internal instructions and regulations. This policy defines Apsara's company-wide understanding of, attitudes towards and dealing with compliance challenges in the areas of bribery, kickbacks, gift fraud, and conflicts of interest.

This guideline also contains rules for cases in which an employee violates these guidelines.

## 2. General Rules

Apsara Consulting GmbH prohibits any form of bribery and corruption regardless of the person or position of the parties involved: Apsara does not engage in bribery, corruption, kickbacks or any activity that could be perceived as such.

This means that all employees must avoid any form of bribery or corruption, whether in direct or indirect form through intermediaries.

## 3. Prohibition of bribery and corruption

Apsara Consulting GmbH does not tolerate this in any way, of any kind.

This means that no benefits, items or gifts of value may be offered, promised or given to a decision maker in order to be offered, promised or given to a decision maker to influence him/her to make a decision in favor of Apsara.



It is prohibited for any employee to

- Offer, promise, or guarantee or grant any unlawful personal benefits to any company or employee of Business Partners
- Offer, promise or grant unlawful personal benefits to employees or representatives of companies or business partners
- Demand, solicit, or accept unlawful personal benefits

## 4. Offering and grant benefits

No employee may therefore offer or grant unauthorized advantages to others - directly or indirectly - in connection with their business activities, neither in cash nor in the form of other services.

Requesting and accepting benefits, gifts and other advantages

- No employee may use his or her official position to demand, accept, obtain or be promised advantages. The acceptance of gifts and other benefits is therefore generally not permitted.
- Invitations to reasonable business meals may be accepted

## 5. Cooperation with customers and business partners

Apsara Consulting GmbH expects from customers, business partners and employees



- Compliance with all applicable laws
- The refraining from corruption, bribery and acceptance of bribes
- The observance of the legal regulations and regulations of the international trade in goods
- In particular, compliance with export and import bans and embargo regulations

## 6. 6. Avoidance of Conflicts of Interest

Every employee has to strictly separate his private interests and the interests of Apsara Consulting GmbH. Even the appearance of a conflict of interests should be avoided.

In order to achieve this, the following orders may only be issued and the activities carried out only if they have been approved in advance by the responsible managing director:

- Assignments to closely related persons (e.g. spouses, relatives, friends and private business partners)
- Assignments to companies in which related persons work
- Orders to companies in which related parties hold 5% or more

## 7. Cooperation with customers and partners

Apsara Consulting GmbH expects from customers, partners and employees

- Compliance with all applicable laws
- Refraining from corruption

- Compliance with the legal provisions of international trade
- Compliance with export and import bans as well as existing embargo regulations

That these points are implemented and adhered to in the own supply chain.

## 8. Conduct and exchange of information with competitors

Employees are not allowed to participate in the exchange of information with the aim of impairing competition in relevant markets in a way that violates applicable antitrust law.

- No prices, conditions or confidential information may be exchanged or discussed with competitors
- Agreements with competitors about a market division are not permitted

## 9. Privacy policy

As an international company, the use of modern information and communication technologies is an important part of business processes and project work for Apsara Consulting GmbH.

Employees are obliged to handle personal data sensitively in all business processes and activities. Personal data may only be collected, used and stored in accordance with the applicable data protection regulations.

This applies to employee data as well as to data from customers, interested parties, suppliers and competitors and other people

## 10. Consequences of violating company guidelines

The employees must be aware that violations of the company guidelines can have the following consequences for them

- Warning
- Termination of the employment relationship
- Claims for damages by Apsara Consulting GmbH and third parties
- Fines and penalties
- May also result in imprisonment