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GENERAL INFORMATION

BİMED Teknik Aletler San. ve Tic. A.Ş. (hereinafter referred to as **BİMED**) always stands for high ethical values wherever and whenever it carries out its business. These rules apply to the following persons.

- All employees, including temporary staff, of all subsidiaries and affiliates of **BİMED**
- Third parties who have a contract with **BİMED** and/or acting on its behalf

A common and clear ethical understanding is applicable in all locations under the control of **BİMED**. The rules outlined here shall supplement the legal processes.

These rules may be subject to revisions by **BİMED** from time to time. And, these revisions shall be revised on **BİMED**'s internal portal, website and QDMS system and/or shared with all employees through other means such as e-mail, etc.

All employees are obliged to:

- To read and understand these rules;
- To comply with all applicable rules wherever they are and in all circumstances;
- To treat all customers, suppliers, business partners and other employees fairly and honestly;
- To refrain from disclosing confidential information or acting on the basis of confidential information for personal benefits;
- To report violations and suspected violations of this law;
- To cooperate with relevant personnel when the violations of this law are being investigated and to be honest and forthright at all times during the course of the investigation;
- To ask for guidance when they are not sure of a situation.

1. WORKING CONDITIONS**Forced Labour**

BİMED uses only voluntary labour and employs only those personnel, who are willing to work of their own free will. It does not force its employees to work coercively through any threat, force, false pretence, or another form of coercion.

Child Labour

Unless a higher age limit is prescribed by local law, no one under the age of 15 (except as provided for in ILO Convention No 138) who has not completed compulsory education shall be employed. Young workers between the ages of 15 and 18 shall not be assigned to hazardous work, or night work to meet their educational needs, shall not work during public holidays and religious holidays, and SHALL NOT WORK OVERTIME for more than 7.5 hours a day.

Harassment

Violation of the inviolability of employees in any way through physical, sexual, psychological and/or emotional harassment in the workplace or any place where they are present due to work is against the law and ethical rules and this situation cannot be tolerated by **BİMED** in any way.

Compensation and Remuneration

The wages, overtime and wage-related rights paid by **BİMED** to its employees shall be paid in accordance with the applicable labour and social security laws and regulations.

Working Hours

Unless fewer maximum working hours are stipulated in local regulations and except for extraordinary working conditions, **BİMED** working hours shall be 45 hours per week. Working for

longer than this time period shall be subject to the voluntary consent of the employees. **BIMED** ensures that overtime is paid to employees in accordance with local and national laws or regulations.

Non-Discrimination

BIMED shall not make any discrimination based on race, colour, nationality, sex, language, religion, political opinion, or disability in all employment-related decisions, including recruitment, promotion, compensation, benefits, training, compulsory dismissal and termination of employment contracts. The basic principle for making progress under the roof of **BIMED** is the ability and performance of individuals.

2. OCCUPATIONAL HEALTH AND SAFETY

BIMED complies with legal regulations on occupational health and safety. It establishes safe and healthy working conditions for its employees, interns and visitors. Additional issues are detailed in EK-01_EK1 EK-3 Occupational Health and Safety Policy.

3. ENVIRONMENT

BIMED is aware of its social responsibility in order to protect the environment and regularly monitors its compliance with environmental legislation and strives to improve its environmental management continuously. Additional issues are detailed in EK-01_EK1 EK-2 Environmental Policy.

4. COMPLIANCE WITH LAWS ON COMPETITION, CONFLICT OF INTEREST, PREVENTION OF CORRUPTION, GIFTS AND TREAT, ETHICAL REPORTING POLICIES

Compliance with the laws on competition, conflicts of interest, prevention of corruption, gifts and hospitality and ethical reporting are detailed in EK-01_EK3 Business Ethics Policies.

5. VIOLATION OF THESE RULES AND REPORTING

Violators of the Business Ethics Code or Company Policies and Procedures shall be exposed to a variety of disciplinary sanctions, up to and including termination of employment contract, if necessary. Disciplinary sanctions shall also cover persons, who approve, direct or have knowledge of improper behaviour or conduct that constitutes a breach of the rules, and, who fail to report it appropriately.

All employees may report any situation that involves or may cause a violation of any of these rules to their Supervisor, to the Human Resources Department and Internal Audit Risk and Compliance Department either verbally, in writing or via e-mail. Alternatively, reporting can also be made through **BIMED** Ethics Hotline etik@bimedteknik.com.

Although anonymous reports are welcome, employees identifying themselves at the time of reporting shall be respected and shall create a better environment for the conduct of an investigation. The confidentiality of the reporting person shall be respected.

Anyone involved in the investigation in any way shall have the opportunity to respond to any allegations made. At the sole discretion of the Human Resources and Head Office Departments, a person suspected of violating the rules may be suspended from work with or without pay for the duration of the investigation. The discovery of facts and final evaluation shall be carried out by the Human Resources Department and the General Directorate.

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ANNEX-1 CONFLICT OF INTERESTS POLICY**I. PURPOSE**

The purpose of this policy is to set out the framework and process for preventing and managing conflicts of interest, to provide a systematic and consistent approach to potential areas of conflict of interest, to establish control over related parties and on transactions carried out with them, to provide guidance in the event of a potential conflict of interest. This will ensure that evaluations and decisions are not affected by inappropriate personal interests. The purpose is to protect both employees and **BIMED**.

II. SCOPE

This policy will apply to:

- all affiliates, subsidiaries, units and departments of **BIMED**.
- All employees of **BIMED** or its affiliates, including temporary personnel.
- Any personnel involved in agreements with suppliers, contractors, subcontractors, customers and other third parties.

III. POLICY STATEMENTS

You are expected to avoid any actual, potential or perceived conflict of interest related to your business. If you are unable to do so, you must promptly report any conflict of interest for consideration and treatment.

IV. DEFINITIONS

Conflicts of interest may arise in cases where you put or appear to put your personal interests before those of **BIMED**, where your personal interests may improperly affect your decisions and transactions at work.

- A real conflict of interest means that you are dealing with a real, existing conflict.
- A potential conflict of interest means that you are or may be in a situation that could give rise to a conflict of interest in the future.
- A perceived conflict of interest means you have a situation where you have a conflict of interest, or may be, in the eyes of others, even if that is not the case.

It means a close relative, a family member (your spouse, girlfriend/boyfriend, child of yourself or your spouse/girlfriend or boyfriend, sibling, parent, father-in-law or mother-in-law, grandfather, grandchild, uncle, maternal uncle, aunt, maternal aunt, nephew/niece or cousin), or someone with whom you have a close emotional relationship, or a close friend.

V. POLICY TERMS

Conflicts of interest are not always prominent and can take various forms. Answering one of the following questions can help you assess conflicts of interest:

- Is the decision I have made or intend to take the best decision for **BIMED** or does it benefit me personally?
- Would a third party consider my decision to be honest and the best decision for **BIMED**?

If you have a doubt, contact your department head, HR and/or Internal Audit, Risk and Compliance departments. The following list provides examples of situations with potential conflicts of interest:

- a. Working for a competitor, supplier, customer or other solution partner of **BIMED** in addition to your job at **BIMED**.
- b. Having a close relationship with a person working for a competitor.

- c. Doing business on behalf of **BIMED** with a person who is in close relationship or with any business that has a personal interest of such a person.
- d. Having a supervisory, superior, or control relationship with a close relative/person.
- e. Being in the employment process of a person with a close relationship (especially in an audit or control relationship, including HR).
- f. Accepting any other job that demands time or taking action that may prevent you from doing your job in **BIMED**.
- g. Accepting generous Gifts or Hospitality from existing or potential business partners that may influence your business decisions, particularly during the contract negotiation process.
- h. Trading on the stock market with the shares of customers/other solution partners while possessing material and non-public information.

VI. QUESTIONS AND EXCEPTIONS

Exception requests, questions and feedback regarding this policy should be forwarded to the Human Resources or Internal Audit, Risk and Compliance departments.

ANNEX-2 COMPETITION LAW COMPLIANCE POLICY**I. PURPOSE**

Competition laws, also referred to as antitrust, anti-monopoly or fair trade practices laws, are designed to protect and promote fair competition among companies at all commercial levels and to prohibit agreements, practices and attitudes that cause or may have a detrimental effect on the market or end users. While national competition laws vary to a certain extent, this Policy sets out the basic principles that apply globally. Competition laws are complex. While you don't have to be an expert on the competition, you do need to know what situations to avoid and when to seek advice.

II. SCOPE

This policy will apply to:

- all affiliates, subsidiaries, units and departments of BİMED.
- All employees of **BİMED** or its affiliates, including temporary personnel.
- Any personnel involved in agreements with suppliers, contractors, subcontractors and other third parties.

III. POLICY STATEMENTS

The basic principles of **BİMED** require us to have the highest level of righteousness and ethical values. **BİMED** aims to be successful in a competitive business environment through ethical and legal means and in accordance with applicable laws. Since the violation of competition laws will create a significant risk for companies and their employees, **BİMED** has zero tolerance for anti-competitive activities and practices.

IV. POLICY TERMS

Your obligations under this Policy are listed below:

- To understand and abide by the basic principles set forth herein;
- To know the types of activities and practices that may lead to violations of competition laws;
- To understand your role in the competition authorities review (“Dawn Raid”), if appropriate.
- To understand how to report a violation or suspected violation of this Policy or any Competition law;
- To understand the consequences of non-compliance for you and **BİMED**;
- To ensure that you and your subordinates act in accordance with our principles and commitments in all business procedures;
- In case of doubt, consult your manager, Human Resources and/or Internal Audit, Risk and Compliance departments of **BİMED**.

1. Relations with Competitors

Agreements or coordinated practices between competitors that affect the terms in which they do business (such as price fixing, customer, jurisdiction or market allocation or boycott) raise serious competition laws. Collusion with competitors should always be avoided and market conditions should be determined independently. Sensitive competitive information should not be shared with competitors. Because such an attitude will lead to a direct violation of the Competition law.

2. Relations with Customers, Distributors and Suppliers

BİMED takes its buying and selling decisions on the basis of certain processes. Making the sale of one product conditional on the customer's purchase of a second product violates competition laws. As explained in detail in the in-company periodic trainings, practices such as product/package selling together, maintaining the resale price, inappropriate exclusivity and non-compete agreements should

be avoided. **BIMED** and its solution partners should determine their own commercial strategies independently. **Assuming that BIMED** has a dominant market position for a product, it is more important to act independently in determining commercial strategies.

3. Unions of Undertaking and Associations/Sharing Sensitive Competition Information

While unions of undertakings and associations create an environment for **BIMED** to legitimately convene and discuss industrial trends and issues, it carries an inherent risk of facilitating the accidental or deliberate illegal exchange of information. Staff should exercise caution when attending such business meetings. Even passively hearing to participants engaged in anti-competitive exchanges of information is sufficient to violate the law. It should always be avoided to share sensitive competitive information with competitors in any environment. Otherwise, this may lead to a violation of the law.

4. Record Keeping, Communications, and Documentation

In order to ensure that the accounting books and records are transparent and reliable, the transactions that take place should be reflected accurately, precisely and fully. In the event of an inspection, the accounting books and records will be examined by the competition authorities. It should be noted that when writing an e-mail, telephone message or letter or other note taking, a record is created that can be used later to evaluate actions and intentions. Records should never be destroyed or intentionally falsified. When communicating, a clear and simple language should always be used. This makes the content less likely to be misunderstood, abused, or taken out of context.

5. Supervision of Mergers/Joint Ventures

Mergers, acquisitions and sales of businesses or establishment of joint ventures may be subject to the supervision of competition authorities. These transactions will be permitted if they have a legitimate purpose and will be beneficial to competition in the market and ultimately to the consumer. However, transactions whose main purpose is to evade the rules to which competitors are subject are prohibited. Whenever a merger, acquisition or establishment of a joint venture is being considered, the commercial law department in your area should be contacted on the bottom of such a project. Competition laws may also restrict the scope of information merging companies or potential joint venture members will share between public disclosure and closing, and they may coordinate their work. Even if the transaction does not take place directly between competitors, certain types of integrations may be prohibited before the transaction is officially closed.

6. Dawn Raid/Physical Site Visit

To inspect compliance with competition laws, authorities may make uninformed visits to a company's premises to collect evidence, seize documents and interview personnel. While **BIMED** ensures that all the measures required by law are followed, it also cooperates with the authorities for reasonable and legal inspection requests.

7. Reporting

Any **BIMED** employee who suspects a violation of competition law or has concerns or doubts about business regulations should report these concerns. See **BIMED** Ethics Hotline Policy. You can report directly to the unit chief, legal department or use the **BIMED** Ethics Line via etik@bimedteknik.com. Failure to comply with competition laws may create serious risks for employees and/or **BIMED**:

Fines: Violation of competition laws is a crime in many jurisdictions, and in many cases substantial fines are imposed on companies.

Penalty risk: Company officials and staff who engage in illegal anti-competitive practices can be prosecuted and ultimately fined and/or sentenced to the prison.

Legal liability: Aggrieved parties may sue companies for damages incurred due to violations of Competition laws.

Contract risk: Anti-competitive agreements may not be put into force.

Litigation Defenses or investigations in competition litigation cause enormous costs and significant disruption to companies' business, and affect the reputation and value of companies in general.

Disciplinary punishment: Disciplinary punishment may be taken against personnel found to be violating this Policy and may include dismissal of personnel.

Risk of Loss of Reputation: There is a great risk that the reputation of **BIMED** will be damaged due to the alleged violation/infringement of competition laws.

V. QUESTIONS AND EXCEPTIONS

Requests for exceptions to this policy, questions about the policy and feedback should be forwarded to the Human Resources or Internal Audit, Risk and Compliance departments.

ANNEX 3 ANTI-BRIBERY AND CORRUPTION POLICY

BIMED is committed to acting professionally, fairly and with integrity while engaging in all business activities. **BIMED** is built on a strong foundation of integrity. Whomever it works with and wherever it works, it is committed to conducting its business activities in accordance with the highest legal, professional and ethical standards. Bribery is a criminal offence and **BIMED** does not tolerate bribery or corruption in any form. This zero-tolerance policy covers all **BIMED** business relations and applies to all our fields of activity. Failure to recognize and to avoid bribery and corruption risks can have a devastating impact on **BIMED**'s reputation and business. And, this may result in criminal and/or civil responsibilities both for **BIMED** and the persons involved.

I. PURPOSE

The purpose of this policy is:

- To set expectations and responsibilities regarding observance and compliance with the Anti-Bribery and Anti-Corruption Policy for all **BIMED** employees
- To provide guidance to **BIMED** employees and partners on how to recognize, prevent and report suspected acts of bribery and corruption
- To identify principles and controls intended to prevent, detect and mitigate bribery and corruption risks

II. SCOPE

BIMED's Anti-Bribery and Anti-Corruption Policy applies to each **BIMED** company, all personnel, company officers and board members, subsidiaries, affiliates, departments and other controlled **BIMED** business entities and operations, as well as directors, officers, senior leaders, employees and temporary employees (collectively referred to as "**BIMED**"). Furthermore, the principles set forth within **BIMED**'s Anti-Bribery and Corruption Policy also cover Business Partners through the implementation and acceptance of the Code of Conduct for Business Partners of **BIMED**.

III. POLICY STATEMENTS**1. Definitions**

Bribery means the act of offering, promising, giving, receiving or demanding anything of value, directly or indirectly, to/from any person or entity for the purpose of obtaining or retaining a business advantage through bribery or in an improper manner. Corruption is the abuse of power vested in a person for personal advantage in any way. Corruption includes, but is not limited to, bribery. If the bribe is intended to induce the recipient to act improperly in the performance of his or her duties, it may be either active (offering or promising to give something of value) or passive (agreeing to demand or receive something of value). For bribery to take place, it is not necessary for the person to accept the offer. Bribery can happen anywhere and can involve anyone.

The bribe may cover the following;

- Bribery may involve local or foreign civil servants
- Bribery can involve employees and agents of public and private sector organizations.

BIMED may also be liable for indirect actions arising out of the performance of services by Business Partners and other third parties acting on behalf of **BIMED**. Bribery can involve anything of value, it can be in many different forms. Plus, it does not have to be in cash.

"Anything of value" generally includes, but is not limited to, the following:

- cash and cash equivalents such as gift cards

- gifts
- food and beverage
- entertainment
- accommodation
- expenses related to trips and travels
- education and training services
- job offers or recommendations
- internship
- product discounts
- credits
- donations
- sponsorships
- prizes as part of a competition, lottery, game of chance or rewards offered in exchange for product rating or review
- use of materials or facilities
- forgiveness (or cancellation) of debts
- transfer of any other value, even if nominal

2. Policy Terms

Any form of bribery or corruption shall not be tolerated at **BIMED**. Each employee complies with the highest ethical standards during the conduct of all business activities and acts in a way that does not harm the commercial reputation of **BIMED**. It is strictly forbidden for **BIMED** employees to directly or indirectly offer, promise, bribe or authorize anyone to bribe anyone in order to influence a business decision improperly. At the same time, **BIMED** prohibits its employees from encouraging, soliciting or accepting bribes under any circumstances.

- No bribes shall be given during the conduct of commercial operations under any conditions and under any circumstances. No money or other value should be offered or promised or given to anyone for the purpose of influencing anyone in order to secure or retain a business project, to gain an improper advantage or to be treated improperly. Any money or other value given for this purpose must not be accepted.
- No third parties shall be allowed to pay bribes on behalf of **BIMED**. **BIMED** employees are prohibited from encouraging **BIMED**'s Business Partners or other third parties to engage in activities prohibited by the Anti-Bribery and Corruption Policy, the Code of Conduct for Business Partners or the Anti-Bribery and Corruption Policy in general.
- Activities that create an inappropriate impression shall not be performed. Whatever the intention, one must be careful about how his/her behaviours are perceived.
- Accounting books and records shall be managed/stored properly. Whether the transaction is small or large, the way the money is spent must be declared fairly and accurately.
- All laws, regulations, communiqués in force in Turkey, court and independent administrative authority decisions, especially the Turkish Penal Code, shall be respected. Furthermore, the UK Bribery Act (UKBA), the Foreign Corrupt Practices Act (FCPA) and similar anti-corruption laws applicable in the jurisdiction where we engage in business activities shall be strictly observed. This policy sets a minimum standard that applies globally. If there are stricter rules in one country, where we engage in business activities, than in another, then those rules must be respected as well.

3. Major Consequences of the Violation of the Policy

It is a criminal offence to do the following:

- To offer a bribe even if it is not accepted
- To assist any person while that person is offering a bribe
- To get someone else to offer a bribe
- To encourage/coerce another person to offer a bribe
- To make an agreement/secret plan with another person for the purpose of offering a bribe
- Offering a bribe to a private person (the rules regarding bribery are not limited to public officials)

For employees, company officers and board members, any violation of this Policy may result in disciplinary actions, up to and including termination of employment contracts. **BİMED** may disassociate itself from any third party involved in bribery or corruption.

4. Bribery and Corruption: High-Risk Commercial Transactions

Bribery and corruption can take many forms. The wrongful and malicious provision of any of the following constitutes bribery: Employees are expected to be aware of the risks of bribery and corruption during regular commercial transactions, including the following:

4.1 Receiving and giving things of value honestly

No one may be offered or promised any money or other thing of value for the purpose of improperly influencing a decision. No attempt to do so by anyone else shall be acceptable.

When legitimate and only when offered and provided for purposes permitted by and approved under the umbrella of the referenced policies, **BİMED** shall have the right to offer and provide Gifts and Hospitality, Sponsorships and Charitable Donations to third parties. Such expenditures must be accurately recorded in the books and records of **BİMED**.

a. Gifts and Treats:

Gifts and treats of small value are generally permitted, provided they are reasonable and appropriate, not frequent and not in the form of cash. When dealing with Public Officials, special care must be taken. For specific terms, please refer to Annex-04 Hediye ve İkrâm Politikası [Policy on Gifts and Treats].

b. Sponsorships and Donations:

Sponsorship means an arrangement, where **BİMED** provides financial support, products, services or anything of value to a third party in order for **BİMED** to participate in an event, to cooperate with the **BİMED** brand in an activity or to obtain any other legal benefit. Donation means an arrangement whereby **BİMED** provides financial support, products, services or anything of value in order to help a third party.

When planning a Sponsorship or Donation:

- a. Such sponsorship or donation must not be used for the purpose of improperly influencing any person or obtaining an improper advantage.
- b. Such sponsorship or donation must not create the impression of bribery, illegal kickbacks or other forms of corruption.
- c. All agreements should be recorded in written form and payments should be made to organizations, not individuals.
- d. No donations or sponsorships should be made on behalf of **BİMED** to any candidate for political office, political party or religious organization.

- e. For more information on this issue, please refer to the Code of Ethical Conduct and ANNEX-04 Gifts and Treats Policy.

Discounts, payments and any commercial gestures to third parties must be for legitimate business purposes only, must be documented and must comply with our policies.

4.2 Facilitation Payments

A facilitation payment is anything of value that is permitted, offered, promised or provided to an individual for the purpose of speeding up a service or completing a business process. Typically, facilitation payments come along in the form of "tips" or "donations", but may also be disguised as additional administrative fees, service fees, license fees, weight charges for the shipment of goods, additional permit fees for use, etc. Facilitation Payments can be common in many countries and are generally permitted in these countries. **BIMED**, **BIMED** employees and third parties working on our behalf are prohibited from making, arranging or permitting any facilitation payments, including to speed up services or to bypass a business process, if the payment is to be made to an individual or to someone or something other than the governmental organization collecting the fee.

However, **BIMED** is aware that in emergency circumstances where worker health and safety are at risk, a facilitation payment may sometimes be unavoidable to provide protection against loss of life, limb or liberty. In the event that a facilitation payment is made under these circumstances, this must be immediately reported to the company without delay. Any payment made under these conditions must be documented and accurately recorded in the books and records of **BIMED**.

4.3 Use of Third Parties

While conducting its commercial operations, **BIMED** always employs third parties such as agents, distributors, consultants, advisors and suppliers. This is one of the biggest areas of risk. Because **BIMED** might be held responsible for the inappropriate behaviour of third parties. The following should be done in order to manage third-party risks:

- It is necessary to execute written agreements with third parties, who have signed a contract with **BIMED** or are acting on behalf of **BIMED**.
- The condition of working with a third party, who has executed a contract with **BIMED** or is acting on behalf of **BIMED**, must at a minimum comply with the relevant laws, **BIMED**'s Code of Ethics and Business Conduct and Anti-Bribery and Corruption Policy.
- **BIMED**, **BIMED**'s agents and third parties entering into contracts with **BIMED** must be extremely careful not to do business, directly or indirectly, with any person or entity that is currently or subsequently included on any government agency's economic sanctions list or export control list, or with any person or entity that owns, controls, or does or is considering to do business in a sanctioned country.
- Third parties doing business with **BIMED** and/or working on behalf of **BIMED** must be qualified enough to be included in the approved supplier list.

BIMED shall choose, screen, retain, monitor and manage its Business Partners in full accordance with the policies set out above and the procedures set out in this **BIMED** policy, including due diligence.

4.4 Working with Civil Servants and Public Sector Organizations

It is valid for all public and private sector commercial transactions of **BIMED**. Transactions involving Civil Servants require special care and attention due to the special requirements they impose.

Therefore, in order to comply with this policy and other relevant regulations, **BIMED** employees are expected to consult with Human Resources in order to learn and comply with government contracts and all applicable rules regarding relations established with civil servants. In order to interact directly or indirectly with the government or public officials on behalf of **BIMED**, pre-approval must also be obtained from the company management for professional services organized by third parties and invoices related to expenses incurred personally.

Any activity involving attempts to influence Government Operations on behalf of **BIMED** must be coordinated by **BIMED**'s board of directors and human resources. The selection, screening and monitoring of any lobbyist appointed by **BIMED**, including due diligence, must strictly comply with **BIMED**'s Anti-Bribery and Corruption Policy.

4.5 Making Political Contributions by Using Company Funds

BIMED categorically prohibits the use of company funds for the purpose of making or facilitating any political contribution.

4.6 Merit-Based Employment

All employees should be recruited solely on the basis of merit, ability and company needs. The recruitment process must comply with the Recruitment Requirements of the Human Resources Department, as well as the ANNEX-01 Conflict of Interest Policy.

5. Keeping Accounting Books and Records Accurately

Accounting Books and Records must be kept in sufficient detail and in a manner that accurately reflects how **BIMED**'s resources are used. All relevant financial policies and procedures must be complied with and the following principles must be implemented during business activities:

- Payments made to any third party must not be improperly identified/disclosed.
- No undeclared funds should be invested, or any third party should be assisted to do so.
- No agreement, arrangement or understanding should be executed unless it is evidenced in writing and approved in accordance with **BIMED** policies and procedures.

6. Audits

All local systems, processes and controls established for the purpose of ensuring compliance with this Anti-Bribery and Corruption Policy are subject to periodic audits. These audits may include general observations and assessments, including the adequacy of local systems, processes, policies, guidelines and practices. All employees must always be honest and truthful with **BIMED** and external auditors.

IV. REPORTING SUSPICIONS OF POLICY VIOLATIONS

If a violation of this Policy is known or suspected, such violation should be reported to the Human Resources Department, Internal Audit, Risk and Compliance Department or etik@bimedteknik.com as soon as possible.

V. EXCEPTIONS

Exceptions to this Policy must be approved by the owner of the policy.

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APPENDIX-4 GIFT AND TREAT POLICY**I. PURPOSE**

The purpose of this policy is to set out the principles and framework for the giving and receiving of gifts and treat to ensure compliance with legal requirements and our commitment to the highest ethical standards in all our activities.

II. SCOPE

This policy shall apply to :

- All subsidiaries, affiliates, units and departments of **BIMED**.
- All employees of **BIMED** or its subsidiaries, including temporary personnel.
- Any personnel involved in agreements with suppliers, contractors, subcontractors and other third parties.

III. POLICY STATEMENTS

BIMED never encourages the exchange of gifts and treats. While our Company accepts that giving and receiving Gifts and Treats is a common business practice, it does not believe that Gifts and Treats should be offered or accepted if it affects business decisions or relationships in any way or creates such an image. Gifts and Treats, for whatever value:

- must comply with all applicable laws,
- must be based on legitimate business or training reasons,
- must not be requested,
- must be reasonable, appropriate and occasional,
- must not create a conflict of interest,
- must not be offered as a bribe or kickback.

IV. GIFT and TREAT DEFINITIONS

Gifts and Treats include:

- Corporate branded goods,
- Cultural gestures,
- Business gifts,
- Travel or accommodation in connection with a business conference, meeting or event,
- Business dinners and drinks,
- Sports, music or cultural event tickets,
- Anything else of value received or offered without payment in return.

V. PROHIBITION and RESTRICTIONS

- A Public Official may only be given small quantities of belongings bearing the corporate brand of **BIMED**, and from time to time. Meals/Drinks/Treats should be offered only when necessary and in small amounts.
- Cash gifts, vouchers that can be exchanged for cash or cash equivalents (such as gift cards, gift certificates, or "red envelopes") or drugs or tobacco products should never be exchanged.
- Reject any offer of Gifts and Treats that any third party would consider generous or excessive. In certain circumstances where it is impossible to refuse an inappropriate Gift or Treat, the opinions of the General Manager, Human Resources team should be sought.
- Potential customers should be asked if they are subject to any rules or restrictions, and the strictest limits should be observed.

- For any meal or treat offered to a third party, a **BIMED** personnel must be present.
- No financial aid or donation should ever be made to a political candidate, political party or religious organization on behalf of **BIMED**.

VI. QUESTIONS AND EXCEPTIONS

Requests for exceptions to this policy, questions and feedback should be addressed to the Human Resources or Internal Audit Risk and Compliance departments.

APPENDIX-5 ETHICS NOTIFICATION LINE POLICY**I. PURPOSE**

The purpose of this policy is to set out the framework and principles for reporting a misconduct concern and seeking advice on such matters. With this Policy, **BIMED** also aims to deter illegal activities and behaviours that may harm the reputation of the Company, its commercial interests, as well as its relations with its customers and society in general.

II. SCOPE

This policy shall apply to :

- All subsidiaries, affiliates, units and departments of **BIMED**.
- All employees of **BIMED** or its subsidiaries, including temporary personnel.
- Any personnel involved in agreements with suppliers, contractors, subcontractors, customers and other third parties.

III. POLICY STATEMENTS

Before using the Ethics Notification Line, personnel, company officials and board members of **BIMED** are expected to raise concerns about misconduct, if possible, to their unit supervisor, HR department, or another member of the management team. All concerns raised in good faith and supported by information shall be investigated. All misconduct concerns shall be handled confidentially and under the terms set forth in this policy. **BIMED** shall not tolerate retaliation against anyone who raises a concern in good faith or participates in the follow-up process regarding that report.

IV. POLICY CONDITIONS

In order to fulfill the principles set forth in this policy, the following conditions must be complied with.

1. Ethics Line

BIMED Ethics Line, is an alternative reporting channel available 24/7 and can be found at etik@bimedteknik.com. It can be accessed via the Internet. Reports or questions can be submitted online or, if available, over the phone.

To ensure the required confidentiality, a specialist third party supplier manages concerns raised through the Hotline. Each such concern is assigned a number so that the Reporting Person (ie the person reporting the concern) can check progress in the follow-up process. The report is confidentially forwarded to **BIMED's** Human Resources unit for evaluation and, if necessary, to initiate an investigation.

2. Good Faith

Reporting in good faith means that the Reporting Person has a reasonable belief that their claim is true and has not done this so for personal gain or unethical motives. When making a claim, everyone should make reasonable efforts, if possible, to verify the accuracy of the information they have given, and refrain from making frivolous or hostile comments. If hostile allegations are proven, it would be a violation of company policy and could result in disciplinary punishment.

3. Protection Against Retaliation

BIMED shall protect anyone who reports a misconduct concern in good faith or participates in the follow-up process against retaliation. Retaliation may include acts such as termination, subordination of employment contract, hostility or deliberate marginalization. Any retaliation shall be considered a violation of company policy and may be subject to disciplinary punishment.

4. Confidentiality

All claims shall be kept confidential to the maximum extent permitted by law. **BIMED** shall take special care to keep the identity of the Reporting Person confidential. If it is impossible to investigate the reported claim without revealing the identity of the Reporting Person, the situation shall be discussed with them and the information shall be handled sensitively. All **BIMED** employees who participate in the follow-up process of a reported concern shall keep all information they obtain confidential to the maximum extent possible and shall not transfer this information to anyone else without prior permission from top management.

5. Personal Data

As stated in BIMED's Employee Data Privacy Statement, **BIMED** shall be able to process personal data for follow-up purposes and, if required, investigate a concern reported through the **BIMED** Hotline in accordance with laws and regulations. Personal data within the scope of the subject may include personal information (such as name, e-mail address, telephone number), employment information (such as job description, place of duty, unit management information, contract duration) and any other personal data provided by the reporter within the scope of the report. In addition, the personal data of any person referenced in the report may also be processed. The Employee Data Privacy Statement should be read for more information on how the personal data provided through the Ethics Notification Line is processed and on the rights.

6. Reviews

Investigations shall be conducted impartially as soon as possible, taking into account the nature and complexity of the allegation and the issues involved. The person subject to the allegation (hereinafter, Reported Person) shall have the opportunity to respond to the allegation during the investigation. Depending on the findings of the investigation, appropriate remedial action shall be taken, including possible disciplinary action, regardless of the alleged person's position or status. The outcome of the investigation shall be communicated to both the Reported Person and, where applicable, the Reporting Person.

V. QUESTIONS AND EXCEPTIONS

Requests for exceptions to this policy, questions and feedback should be addressed to the Human Resources and/or Internal Audit, Risk and Compliance departments.