



Anti-Bribery and Corruption Policy

INTERHOLCO's commitment against bribery and corruption

The adoption and maintenance of high ethical standards is a core value and we are strongly committed to preventing criminal or unethical behaviour. INTERHOLCO's commitment is stated [INTERHOLCO Code of Conduct](#), Section 3, **Corporate Governance**:

5. We make contributions legally, ethically, with fairness and openness.
6. We do not allow third parties to bribe on our behalf.
7. We do not engage in bribery or corruption.

INTERHOLCO's approach to bribery and corruption prevention

Bribery and corruption perpetuate poverty, increase inequality, undermine economic development and distort competition. INTERHOLCO is engaged in the international fight against bribery and corruption. INTERHOLCO conducts its business in compliance with all applicable laws and regulations in the jurisdictions in which it operates.

INTERHOLCO follows the OECD [Guidelines for Multinational Enterprises](#), in particular those developed for corporate governance, taxation and anti-corruption. Prevention of bribery and corruption is the responsibility of all INTERHOLCO staff. **Everyone** must **work together** to avoid any activity that might lead to, or constitute a breach of, this policy. Failure to comply may result in disciplinary action, including termination of employment.

Scope of INTERHOLCO's anti-bribery and corruption policy

This policy applies to all employees working for or on behalf of INTERHOLCO, whether permanent, fixed-term, temporary staff, trainees or consultants, across all companies and entities controlled by INTERHOLCO worldwide. It also applies to INTERHOLCO's business partners, including suppliers, contractors, intermediaries and agents.

INTERHOLCO's enhanced transparency and fight against bribery and corruption

INTERHOLCO promotes transparency, accountability and integrity. "Anti-Bribery Law" refers to any law prohibiting bribery, fraud, kickbacks or other corrupt practices in the jurisdictions where INTERHOLCO operates. No INTERHOLCO entity, staff member or third party acting on INTERHOLCO's behalf shall offer, promise, give, request, receive or arrange a bribe—directly or indirectly—to:

1. obtain or retain business,
2. obtain, retain or fulfil a legal or regulatory requirement, or
3. obtain any improper advantage.



Facilitation payments

INTERHOLCO prohibits facilitation payments (unofficial payments such as *bakchich* made to secure or expedite routine administrative actions, e.g. customs, visas, permits or licences). If an employee makes such a payment due to an imminent threat to personal safety, it must be:

- reported immediately to the local finance officer and HR, and
- recorded accurately in INTERHOLCO's books and the compliance register.

Cash payments

Cash payments should be avoided and are limited according to INTERHOLCO's Cash Payment Procedure. All cheques or bills of exchange must clearly identify the payee. Bearer cheques or similar instruments are strictly prohibited.

Gifts and donations

Gifts or hospitality may only be given or received if they:

- a) do not serve as an inducement to obtain or retain business,
- b) do not create a conflict of interest or the appearance of one, and
- c) do not contravene any applicable laws or regulations.

Additional rules apply:

- Gifts and hospitality must always be provided in INTERHOLCO's name, never in a personal capacity.
- The value of gifts and hospitality must remain reasonable, aligned with INTERHOLCO's internal rules and registered if they surpass a certain amount.
- Gifts to government officials, their representatives, politicians or political parties require prior written approval from the INTERHOLCO CEO.
- Gifts received from government officials other than those of a token value must be declared to the CFO.
- Cash gifts or cash equivalents (e.g. vouchers) are strictly prohibited.
- The purpose of a gift must always be justified and recorded.

Donations and political contributions

INTERHOLCO only makes charitable donations that comply with applicable laws and ethical principles. Donations or contributions to political parties, candidates or public officials must be made transparently and in line with relevant disclosure laws. Anonymous donations are prohibited.



INTERHOLCO's Compliance Framework

To mitigate risks of corruption and bribery, INTERHOLCO has established a Compliance Framework built on five pillars:

1. Policies

INTERHOLCO maintains policies, procedures and standards that apply across all markets, even where local law is more lenient. Stricter local laws always take precedence. Policies are subject to regular internal and external audits to ensure their effectiveness.

2. Due Diligence

INTERHOLCO conducts due diligence and background checks on third parties. The level of due diligence depends on the risk related to the person, entity or country involved. Third-party screening may include sanctions checks, PEP screening and adverse-media checks. INTERHOLCO's anti-bribery expectations must be communicated at the start of every business relationship.

3. Guidelines

INTERHOLCO's anti-corruption guidelines form part of its governance framework. They are aligned with the OECD Guidelines and the updated swisspeace "Conflict Due Diligence Manual for Timber Companies in the Congo Basin."

4. Training

All new staff acknowledge INTERHOLCO's Code of Conduct and anti-corruption requirements. Training is provided regularly, at least every two years, depending on exposure to corruption risks. Training completion is documented.

5. Tools

INTERHOLCO maintains accurate financial records and internal controls to document the business purpose of any payments. Records must be kept for at least 10 years or longer if required by law. Expense claims must clearly state the reason for the expenditure. All accounts and documents related to third-party dealings must be complete and accurate. Off-book accounts are strictly prohibited. INTERHOLCO maintains a digital compliance register for gifts, hospitality, facilitation payments and third-party due diligence.

INTERHOLCO's Grievance Mechanism and Integrity Line

INTERHOLCO has a [secure mechanism](#) enabling staff and third parties to report concerns or breaches of this policy. Reports may be submitted confidentially, and—where legally permitted—anonously. Oral complaints are documented and confirmed with the complainant. INTERHOLCO does not tolerate retaliation, harassment or intimidation against anyone raising concerns in good faith.

Baar, May 5th 2026