KimTec
computers, consumer electronics & integrated solutions

PROGRAM KORPORATIVNE USKLAĐENOSTI I ETIKE KIM-TEC D.O.O. I NJENIH VLASNIČKI POVEZANIH DRUŠTAVA

CORPORATE COMPLIANCE AND ETHICS PROGRAM OF THE COMPANY KIM-TEC D.O.O. AND ITS RELATED COMPANIES

Sadržaj

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1. Program korporativne usklađenosti i etike

Program korporativne usklađenosti i etike KIM-TEC d.o.o. i njenih vlasnički povezanih društava(u daljnjem tekstu zajedno: Društvo) osigurava uspešno, transparentno i regulisano poslovanje usklađeno sa različitim zakonima, propisima, smernicama i drugim pravilima kao i internim pravilima, procedurama, standardima, strategijama, odlukama Društva i ostalim čime Društvo uz jake procese upravljanja rizicima i sisteme internih kontrola, uspešno upravlja rizicima i minimizira ako ne i anulira njihov uticaj na poslovanje Društva i realizaciju njegovih kratkoročnih i dugoročnih ciljeva i postavlja okvire dozvoljenog i etičkog ponašanja.
Program korporativne usklađenosti i etike (u daljnjem tekstu: Program) ukazuje na predanost Društva u sprečavanju prevara i otkrivanju nepravilnosti te sprečavanju neprimerenog i nepoželjnog ponašanja, kao i na nultu stopu tolerancije na postupanje i ponašanje neusklađeno ili suprotno prethodno označenim internim i eksternim aktima. Društvo svakodnevno usklađuje značajne napore kako bi isto uskladio sa sopstvenim strateškim, operativnim i finansijskim ciljevima.

Program ima svrhu izgradnje korporativne kulture i zasniva se na sledećim **vrednostima** Društva:

1. Corporate Compliance and Ethics Program

The Corporate Compliance and Ethics Program of the Company KIM-TEC d.o.o. and its Related Companies (hereinafter jointly referred to as the Company) ensures successful, transparent, and regulated business operations in compliance with various laws, regulations, guidelines and other rules, as well as with internal rules, procedures, standards, strategies, company decisions, and others means used by the Company (along with strong risk management processes and internal control systems) to successfully manage risks and minimize or cancel our their impact on both the Company's operations and the achievement of its short-term and long-term goals, as well as to set the framework for permissible and ethical conduct.
The Corporate Compliance and Ethics Program (hereinafter referred to as the Program) demonstrates the Company's commitment to preventing fraud, detecting irregularities, and preventing inappropriate and unwanted conduct, as well as its zero tolerance for any actions or conduct incompatible with or contrary to the aforementioned internal and external rules. The Company always coordinates its substantial efforts for the purpose of aligning them with its own strategic, operational, and financial goals.

The purpose of the Program is to build a corporate culture. The Program is based on the following Company **values**:

Poverenje i poštovanje

Poverenje i poštovanje među i prema radnicima i partnerima osnova su svakog kvalitetnog poslovnog odnosa. Poštuje se integritet i ličnost svakog pojedinca i uvažava različitost mišljenja, kultura i običaja. Promoviše se otvorena komunikacija. Za ostvarenje vizije Društva jednako su važni svaki proizvod, usluga i tržište kao i svest o tome da se zaposleni i partneri mogu osloniti na Društvo, koje je odlučno u negovanju i podsticanju odnosa uzajamnog poverenja i poštovanja.

Odgovornost

Unutar Društva svatko izvršava preuzete obaveze te završava svoj posao do kraja, ne očekujući da ga neko drugi obavi umesto njega, uočavajući i rešavajući i one probleme za koje smatra da ih je potrebno rešiti. Svako je odgovoran za sebe i svoj posao, ali i za uspeh i dobrobit Društva u celosti - dajući svoj maksimalni doprinos u poslu te pronalazeći najbolja moguća rešenja na zadovoljstvo svih uključenih strana. Resursima Društva upravlja se u skaldu sa načelima dobrog gospodara i odgovorno se ponaša prema svim podacima kojima se ostvari pristup tokom rada.

Proaktivnost

Biti proaktivan podrazumeva preduzetnost i inicijativu kao i spremnost preuzimanja rizika. Nužno je uvek razmišljati nekoliko koraka unapred kako bi Društvo predvidelo potrebe svojih partnera i na njih unaprijed reagovalo. Od svakog se očekuje proaktivan odnos prema radu i samoinicijativnost u rešavanju zadataka i naročito blagovremenost u izvedbi.

Trust and respect

Trust and respect among and towards employees and partners constitute the basis of every sound business relationship. The integrity and personality of every individual is respected, and so is the diversity of opinions, cultures, and customs. Open communication is encouraged. Every product, service, and market has equal importance when it comes to achieving the Company’s vision. Being aware of the fact that employees and partners can rely on the Company is also of paramount importance, as that is crucial when it comes to fostering and encouraging relationships built on mutual trust and respect.

Responsibility

Everyone within the Company performs their duties and completes their assignments, does not expect anyone else to complete them for them, and identifies and solves the problems they believe need to be addressed. Everyone is responsible not only for themselves and their work, but also for the success and welfare of the Company as a whole, contributing to the best of their ability and finding the best viable solutions to the satisfaction of all involved parties. The Company’s resources are managed soundly and prudently, while all data that are accessed during work are handled responsibly.

Proactivity

Being proactive implies entrepreneurship and initiative, as well as the willingness to take risks. In order for the Company to be able to anticipate the needs of its partners and respond to them accordingly, it always needs to think several steps ahead. Everyone is expected to have a proactive attitude towards work, show a sense of initiative when it comes to solving tasks and, above all, perform their duties in a timely manner.

Usmerenost prema partnerima

Efikasnost i efektivnost su među ključnim činiocima podrške partnerima Društva. Usmerenost prema partnerima uključuje razvijanje njihovog poverenja proaktivnim pristupom radu, predviđanjem njegovih potreba i informacija koje im se pružaju pre nego što ih i zatraže, kvalitetom pružene usluge, razvojem kvalitetne i pouzdane poslovne saradnje i kontinuirane komunikacije. Kako bi se to moglo ispuniti, kontinuirano se prate tržišna dešavanja i aktivno se pristupa svojim partnerima težeći tome da Društvo bude njihov prvi izbor.

Razvijanje timskog rada i duha

U Društvu se razvija osjećaj zajedništva i kolegijalnosti vodeći se načelom „Svi za jednoga – jedan za sve“. To se naročito odnosi na pružanje stručne pomoći, saveta, razmenu iskustava i otvoreni protok informacija. Poštovanjem različitosti i sagledavanjem činjenica i situacija iz različitih uglova, pridonosi se podizanju radne i kulturne etike unutar Društva. Posebno se podstiče i afirmiše timski rad, kontinuirana saradnja i uključenost stručnjaka iz različitih područja i multidisciplinarni pristup na različitim poslovnim projektima i zadacima.

Inovativnost

Novi problemi predstavljaju izazove kojima treba spremno pristupiti otvorena uma, pronalaziti rešenja i davati predloge unapređivanja postojećih procesa i procedura. Pronalazeći nove načine zadovoljavanja potreba partnera, učenjem i inovativnošću, Društvo stvara nove, dodatne vrednosti. Inovativan pristup je osnova i način na koji Društvo postupa u postojećim situacijama.

Focus on partners

Efficiency and effectiveness are among the key factors when it comes to providing support to the Company’s partners. The Company’s focus on partners includes developing their trust with a proactive approach to work, as well as by anticipating their needs and providing them with information even before they have to ask for it, and by providing high-quality services, developing sound and reliable business cooperation, and ensuring continuous communication. In order to be able to achieve the said goal, the Company continuously monitors market developments and has an active approach to its partners, striving to be their first choice.

Developing teamwork and team spirit

The Company aims to develop a sense of community and collegiality in accordance with the principle “all for one and one for all”. This particularly applies to the provision of professional assistance and advice, as well as the exchange of experiences and an open flow of information. By respecting diversity and looking at facts and situations from different angles, the Company contributes to raising its work and cultural ethics. Teamwork, continuous cooperation, the involvement of experts from different fields, and a multidisciplinary approach to various business projects and tasks are particularly encouraged and affirmed.

Innovation

New problems present challenges that should be tackled readily and with an open mind, namely by finding solutions and making suggestions to improve existing processes and procedures. Through learning and innovation, the Company finds new ways to meet the partners’ needs, thus creating new and added value. An innovative approach represents the basis and the way the Company approaches existing situations.

Organizacija koja uči

Sticanje novih kompetencija je lična odgovornost i obaveza svakog pojedinca unutar Društva a kreativni pristup u radu, otvorenost za nova znanja, predloge i iskustva kao i sposobnost produkcije novih ideja, posebno se ceni. Razvija se i primenjuje sistem evaluacije učinka i menja se ono što nije bilo dobro, kontinuirano usklađujući procese i procedure s promenama. Razmena znanja od izuzetne je važnosti kako bi se povećalo ukupno organizacijsko znanje – jedna od najvećih prednosti Društva. Prenos znanja i iskustava podstiče se učestvovanjem svih zaposlenih u specijalističkim i projektnim interdisciplinarnim timovima, internom pokretljivošću i učestvovanjem u različitim poslovnim procesima.

Pozitivno radno okruženje

Društvo teži postići svaki pojedinačni i zajednički cilj, a osnovi toga su nužno u pozitivnoj svakodnevnoj radnoj okolini. U održavanju radnog elana Društvo se vodi željom za uspehom i postignućima i podržava iskrene i pozitivne, kolegijalne odnose, u kojima i samo učestvuje. Moguće lično nezadovoljstvo rešava se promptno i to na nivou na kojem se problem nalazi.

Bogatstvo raznolikosti

Tržišta na kojima Društvo djeluje razlikuju se u ekonomskom, kulturološkom i svetonazorskom smislu. Tu raznolikost Društvo oberučke prihvata i na nju odgovara bogatstvom sopstvene raznolikosti. Najvredniji resurs Društva jesu ljudi koji u sebi nose različita iskustva, znanja, veštine, ideje i želje. To bogatstvo čvrst je temelj na kojem Društvo gradi vlastiti uspeh i rast.

An organization that never stops learning

Every individual within the Company is responsible for and required to acquire new competencies, with a creative approach to work, openness when it comes to new knowledge, suggestions and experiences, and the ability to generate new ideas being particularly appreciated. A performance evaluation system is being developed and implemented, with changes being introduced to perfect the things that need improvement, and processes and procedures constantly being adapted to the changes. The exchange of knowledge is of utmost importance when it comes to increasing the overall level of knowledge in the organization. This is one of the greatest advantages of the Company. The transfer of know-how is also encouraged, namely by involving all employees in specialized and interdisciplinary project teams, as well as by encouraging internal mobility and participation in various business processes.

Positive work environment

The Company strives to achieve every one of its targets and objectives, with the positive everyday working environment underpinning the said goal. In order to keep the work spirit alive, the Company is motivated by success and achievements, and it encourages and is involved in sincere, positive, and collegial relationships. Any personal dissatisfaction is resolved promptly and at the appropriate level.

Richness of diversity

The markets where the Company operates greatly differ in terms of their economic, cultural, and ideological aspects. The Company embraces the said diversity and is proud of its own richness of diversity as well. The Company's most valuable resource are its people, who possess different experiences, knowledge, skills, ideas, and desires. This richness constitutes a solid foundation for the Company to build its success and growth on.

Integritet

Integritet se smatra jednom od ključnih osobina svih radnika i samog Društva i predstavlja dosljedno i beskompromisno pridržavanje snažnih moralnih i etičkih načela i vrednosti.
Od zaposlenih i menadžera se očekuje da u okviru svojih nadležnosti osiguraju ostvarivanje prava, poštovanje integriteta i dostojanstva svih zaposlenih bez diskriminacije ili povlašćivanja na bilo kojoj osnovi. Svako ponašanje suprotno od napried navedenog protivno je stavovima i praksama Društva.
Svi zaposleni, i menadžeri trebaju biti poštovani kao osobe u skladu sa zajamčenim pravima na život, integritet i dostojanstvo.

Odgovorno i etički utemeljeno poslovanje

Etika i usklađenost te korporativna kultura Društva koja se naslanja na Etički kodeks KIM-TEC d.o.o. i vlasnički povezanih društava (u daljnjem tekstu: Etički kodeks), inkorporisani su u celu organizaciju i jednako se odnose na sve zaposlene bez obzira na funkciju. Uprava Društva sopstvenim delovanjem i postupanjem, u skladu sa Etičkim kodeksom, organizovanjem edukacija za zaposlene i dodelom resursa, upućuje na važnost usklađenosti i etike u Društvu. Poslovanje se zasniva na integritetu, poštivanju etičkih i moralnih načela poslovanja kao i regulative, smernica i vlastitih politika, procedura, pravila, odluka i ostalog. Korporativno upravljanje je zasnovano na upravljanju rizicima, jakim sistemima internih kontrola i redovnim aktivnostima interne revizije.

Integrity

Integrity is viewed as one of the key qualities of both the Company's employees and the Company itself, and it implies consistent and uncompromising adherence to strong moral and ethical principles and values.
Within the bounds of their respective competences, employees, and managers are expected to ensure that all employees are able to exercise their rights, as well as that their integrity and dignity are respected, namely without discrimination or preferential treatment on any basis. Any behavior contrary to the above is against the views and practices of the Company.
All employees, and managers should be respected as persons in accordance with their rights to life, integrity, and dignity.

Responsible and ethical business practices

Ethics, compliance, and the Company's corporate culture laid down in the Code of Ethics of KIM-TEC d.o.o. and its Related Companies (hereinafter referred to as the Code of Ethics) are incorporated into every level of the organization and apply equally to all employees, regardless of their function. The Company's Management Board demonstrates the importance of compliance and ethics with its own actions and conduct in accordance with the Code of Ethics, as well as by organizing training sessions for employees and allocating resources. Operations are based on integrity and respect for ethical and moral business principles, as well as for regulations, guidelines, the Company's own policies, procedures, rules, decisions, etc. Corporate governance is based on risk management, strong internal control systems, and regular internal audit activities.

Poštovanje svih ljudskih prava

Društvo se zauzima za tzv. pristojan rad čime garantuje jednaka prava na radnom mestu za sve zaposlene i posebno brine za one koji su iz bilo kojeg razloga u nepovoljnom položaju. Strogo osuđuje rad dece, prisilni rad, neplaćeni prekovremeni rad, rad u uslovima koji vređaju dostojanstvo zaposlenih i ugrožavaju zdravlje. Društvo strogo zabranjuje i osuđuje svaki oblik diskriminacije i zlostavljanja bez diskriminacije i zlostavljanja na osnovu pola, rase, vere, etničke pripadnosti, seksualne orijentacije ili bilo koje druge osobine/statusa kao osnove za diskriminaciju s ciljem pružanja i osiguravanja održivog radnog okruženja.

Održivo i društveno odgovorno poslovanje

Društveno odgovorno poslovanje duboko je integrisano i karakteriše sve poslovne aktivnosti i odluke Društva. Društvo uspešno usklađuje sopstvene poslovne politike, strategiju i aktivnosti sa prihvaćenim vrednostima. Poslovanje karakteriše visoka osveštenost o tekućim i budućim mogućim uticajima poslovnih aktivnosti na okruženje i zajednicu u celini. Kontinuirani napredak poslovanja pridonosi pozitivnim rezultatima ekoloških, socioloških i upravljačkih pokazatelja a pri tom ne čini štetu za okoliš i društvo te stvara dodatnu vrednost za poslovne partnere Društva osiguravajući održivi poslovni model koji čini Društvo cenjenim članom zajednice.

Poslovanje i postupanje koje karakteriše visok nivo ekološke osveštenosti

Zajednička dobrobit svih uveliko zavisi o zdravlju okoliša. Ubrzani tempo života i povećanje populacije praćeni intenzivnom konzumacijom dobara i usluga doprinose globalnom zatopljenju i ostalim negativnim uticajima na životnu sredinu. Odgovornost pojedinca je sačuvati raznolikost i racionalno upravljati resursima. Sistem odgovornog poslovanja osim domena upravljanja otpadom, naglašava važnost učinkovitog iskorištavanja obnovljive energije

Respect for all human rights

The Company promotes the so-called “decent work”, guaranteeing equal rights in the workplace for all employees, with a particular focus on those who are disadvantaged in any way. It strictly condemns child labor, forced labor, unpaid overtime work, and work in conditions that undermine the dignity of employees and are prejudicial to their health. With the aim of providing and ensuring a sustainable work environment, the Company strictly prohibits and condemns any form of discrimination, abuse without discrimination, or abuse in general based on gender, race, religion, ethnicity, sexual orientation, or any other characteristic or status.

Viability and corporate social responsibility

Corporate social responsibility is deeply integrated into and a characteristic of all business activities and decisions of the Company. The Company successfully aligns its business policies, strategy, and activities with the adopted values. Its business is characterized by a high level of awareness of the possible current and future impacts of its business activities on the environment and the community as a whole. Continuous business progress contributes to achieving positive results when it comes to ecological, sociological, and management indicators, namely without being harmful to the environment or society, and it creates added value for the Company’s business partners, ensuring a viable business model that makes the Company a valued member of the community.

Business and conduct characterized by a high level of environmental awareness

The common well-being of all is substantially dependent on the well-being of the environment. The accelerated pace of life, population growth, and intensive consumption of goods and services have contributed to global warming and other negative impacts on the environment. Every individual is responsible for preserving diversity and managing resources rationally. Apart from the waste management domain, the Company’s responsible business system i drugih prirodnih resursa. Razvojem poslovanja Društvo nastoji pratiti potrebe tržišta kao sistem uzročno-posljedične veze, a analogno tome doprinosi direktno i/ili indirektno sistemu zaštite okoliša, kontinuirano ulaže značajna sredstva kako bi se poslovanje transformiralo i pozitivno uticalo na očuvanje životne sredine. Kontinuiranim edukovanem zaposlenih utiče se na osiguravanje i podsticanje postupanja koje štiti životnu sredinu i ne zagađuje je, višekratno upotrebljavanje ambalaže, pružanje usluga servisa kojom se produžava vek kupljenih i korišćenih proizvoda, dok se ono što nije moguće popraviti upućuje na reciklažu.

Misija

Društvo svojim partnerima pruža maksimalnu podršku optimizirajući procese u distribucijskom lancu kako bi im pomogao stvoriti konkurentsku prednost na tržištu. Misija Društva je biti inovativna, zelena i "pametna" logistika na usluzi svojim partnerima uz poštovanje i usklađenost Društva sa svom regulativom i smernicama, internim pravilima, procedurama, politikama, odlukama i ostalim zasnovanim na korporativnoj kulturi i vrednostima Društva i uvažavanje svih aspekata društveno odgovornog i održivog poslovanja i postupanje u skladu sa njima.

"Pametna logistika" nije ono što Društvo jeste, to nije odredište do kojeg može stići, već put kojim je izabralo ići a pri čemu se vodi i postupa u skladu s najvišim etičkim i moralnim standardima u svim područjima delovanja. Savremeni način poslovanja i ritam života, bez obzira na svu tehnologiju i neprestani razvoj ne osiguravaju nikome savršenstvo, ni nepogrešivost, ni prednost na tržištu. Jedino što je sigurno jesu sve brže promene, promene koje je sve teže pratiti, predviđati i preduhitriti. U tom svetu Društvo se menja – svoje propuste i pogreške priznaje i na njima uči.

highlights the importance of efficient use of renewable energy and other natural resources. By developing its business, the Company aims to follow the needs of the market as part of a causal link system. By analogy, it directly and/or indirectly contributes to the environmental protection system, and it continuously invests significant funds in order to transform its business and make positive contributions to the preservation of the environment. Continuous employee training ensures and encourages behaviors aimed at protecting the environment and preventing pollution, such as reusing packaging, servicing aimed at extending the life of purchased and used products, and sending the products that cannot be repaired for recycling.

Mission

The company provides maximum support to its partners by optimizing processes in the distribution chain to help them create a competitive advantage in the market. The Company's mission is to be innovative and to provide green and "smart" logistics services to its partners while adhering to and complying with all regulations and guidelines, internal rules, procedures, policies, decisions, and documents, namely based on its corporate culture and values. In addition, it respects all aspects of corporate social responsibility and viability and complies with them.

"Smart logistics" do not constitute the essence of the Company or even the "destination" it strives to reach, but rather the "path" it has chosen to follow while being guided by and adhering to the highest ethical and moral standards in all its fields of activity. In spite of the advantages of modern technology and constant technological development, the modern way of doing business and the new rhythm of life do not guarantee us perfection, infallibility, or advantage in the market. The only thing we are guaranteed is an increasing pace of changes that are becoming more and more difficult to keep up with, predict, and anticipate. This new world has also affected the Company, whose team admit their failures and mistakes and learn from them.

Vizija

Biti lider u distribuciji na svim tržištima regije po merilima modernog poslovanja, za Društvo ima širi smisao. Biti lider na tržištima na kojima posluje, za Društvo ne znači isključivo realizovati najveći tržišni udio što je samo po sebi značajno i zahteva znanje, kontinuiran i posvećen rad menadžmenta i zaposlenih kao i velika ulaganja u konstantan rast i razvoj poslovanja i povećanje tržišnog udela, već za Društvo biti tržišni lider znači i biti prvi u postavljanju trendova u poslovanju kao i biti prvi u kvalitetu uspostavljenih odnosa i poslovne saradnje koju ima i razvija sa svojim poslovnim partnerima kao i kvalitetu i rasponu usluga koje pruža. Društvo teži biti lider u uspostavljenim vrednostima i korporativnoj kulturi koje njeguje unutar organizacije, biti lider u odnosima s zaposlenim i ulaganjima u njihov konstantan razvoj i edukaciju, biti lider i u softwareu, odnosno aplikacijama koje koristi u radu i poslovnih pravila i procedura i svemu onome što čini bazu i podršku poslovanju i bez čega bi pozicija tržišnog lidera bila teško ostvariva.

U ostvarivanju svoje vizije, Društvo se ponaša u skladu sa najvišim etičkim i moralnim standardima u svim područjima delovanja, neguje otvorenu i iskrenu kulturu koja se zasniva na prijateljskom odnosu, međusobnoj saradnji, poverenju i poštovanju uz uvažavanje međusobnih razlika i jedinstvenosti svakog pojedinca, a međusobno pomaganje i podrška deo su korporativne kulture Društva. Uprava u okviru svoje politike otvorenih vrata pruža maksimalnu podršku svim zaposlenim pokazujući otvoren interes za sve teme o kojima se zaposleni žele konsultovati odnosno o kojima žele raspraviti.

The vision

Becoming a distribution leader in all markets of the region in line with modern business standards has a broader meaning for the Company. Becoming a leader in the markets where the Company operates does not only mean having the largest market share (which is in itself a significant achievement as it requires extensive knowledge, constant and hard work by the Company’s senior management and employees, and large investments in constant growth, business development, and a market share increase), but it also means being a business trend setter, and being the best when it comes to the quality of relationships and business cooperation with partners, as well as the quality and range of the services it provides. The Company aspires to be a leader in terms of the values and the corporate culture it cultivates, its relationships with employees, its investments in their constant development and education, the software or applications it uses during work, its business rules and procedures, and everything else that provides the basis and support for its business and makes the market leader position easier to achieve.

To achieve its vision, the Company adheres to the highest ethical and moral standards in all fields of its activity, and it fosters an open and honest culture based on friendly relations, cooperation, trust, and the respect for diversity and the uniqueness of each individual. Helping and supporting one another are essential elements of the Company’s corporate culture. Within the framework of its open-door policy, the Management Board provides maximum support to all employees by showing an open interest in all topics they wish to address or discuss.

2. Ciljevi Programa odnose se i obuhvaćaju sledeće:

- objedinjavaju sve aspekte usklađenosti kako bi se osigurala usklađenost sa propisima, smernicama i ostalom regulativom
- osiguravaju postupanje usklađeno sa internim pravilima, procedurama, odlukama i ostalim,
- osiguravaju uspešno izvršavanje svih poslovnih aktivnosti,
- osiguravaju prepoznavanje potencijalnih rizika i nedostataka,
- otkrivaju propuste u internim procesima,
- štite društvo od rizika prevara i korupcije, kako internih tako eksternih,
- štite i održavaju dobar ugled Društva i smanjuju izloženost Društva brojnim neželjenim rizicima te eventualnim štetnim učincima i sankcijama koje bi proizlazili iz izloženosti rizicima i nepovoljnim situacijama.

2. The goals of the Program refer to and include the following:

- bringing together all compliance aspects to ensure the Company's compliance with the regulations, guidelines, and other rules,
- ensuring compliance with internal rules, procedures, decisions, etc.,
- ensuring that all business activities are successfully performed,
- ensuring the identification of potential risks and shortcomings,
- detecting flaws in internal processes,
- safeguarding the Company from the risk of fraud and corruption (both internal and external),
- protecting and maintaining the Company's good reputation and reducing its exposure to a number of unwanted risks and possible adverse effects and sanctions that may result from its exposure to risks and adverse situations.

3. Upravljanje Programom

Rukovodilac usklađenosti osmišljava, održava i upravlja ovim Programom te uspostavlja osnovne parametre programa obuke o etičkoj svesti i usklađenosti na nivou Društva osmišljenog kako bi se osiguralo da svi zaposleni shvataju vrednosti Društva i standarde ponašanja. Voditelj usklađenosti sprovodi zahteve na nivou celog Društva i odgovoran je za procenu jedinstvenih poslovnih potreba organizacije i uspostavljanje odgovarajućih zahteva za obuku o usklađenosti.

3. Program management

The Compliance Manager designs, maintains, and manages the Program, establishing the basic parameters of a Company-wide ethical awareness and compliance training program designed to ensure that all employees understand the Company's values and standards of conduct. The Compliance Manager implements Company-wide requirements and is responsible for assessing the organization's unique business needs and establishing appropriate compliance training requirements.

4. Elementi Programa su:

- Predanost višeg menadžmenta načelima etike i usklađenosti i jasno artikulisana politika protiv korupcije. Kultura usklađenosti i korporativna kultura pretpostavlja izgradnju kulture integriteta, a koja proizlazi iz „stava na vrhu“. Korporativna kultura ima daleko najveći uticaj na ponašanje radnika unutar organizacije, a sastoji se od osnovne vrednosti, uverenja, stavova i očekivanja koje Društvo deli kao i protiv kojih je oblika ponašanja, postupanja, delovanja. Viši menadžment i Uprava imaju vrlo visok osećaj odgovornosti kojim postupaju i deluju na način koji štiti ugled i imovinu Društva a time i trećih zainteresiranih lica. Nakon artikusanja politika, potrebno je iste jasno predstaviti i osigurati pridržavanje i postupanje usklađeno s politikama. Zahvaljujući ispravnom načinu predstavljanja definisanih standarda zaposlenim, sami zaposleni bolje shvaćaju Program i njegovu svrhu unutar Društva.

- Bez izuzetka upućuje na to da se svi zaposleni trebaju pridržavati Programa, nezavisno na kojoj funkciji se nalaze, kako bi Program imao smisla i kako bi upotpunjavao svrhu i ciljeve koji su pred njega postavljeni.

- Efikasna komunikacija pretpostavlja da zahvaljujući ispravnom načinu komunikacije definiranih standarda zaposlenim, sami zaposleni bolje shvaćaju Program i njegovu svrhu unutar Društva. Uspostavljen efikasan sistem komunikacije osigurava anonimne prijave nepravilnosti.

4. The elements of the Program are the following:

- The senior management is committed to the principles of ethics and compliance, and there is a clearly articulated anti-corruption policy. The Company’s culture of compliance and corporate culture involves building a culture of integrity, which starts from the top. The corporate culture has by far the greatest influence on the behavior of employees within the organization, and it comprises the Company’s fundamental values, beliefs, attitudes, and expectations, as well as what types of behavior, conduct, and actions it does not tolerate. The senior management and the Management Board have a very high sense of responsibility, and their conduct and actions are aimed at protecting the reputation and assets of both the Company and the third parties involved. Once the policies are created, it is necessary to communicate them clearly and ensure adherence to and compliance with them. The way the Company communicates its standards to its employees enables the employees to better understand the Program and its purpose within the Company.

- In order for the Program to be effective and to fulfill its purpose and goals, all employees should adhere to it regardless of their position, namely without exception.

- Effective communication means that the way the Company communicates its standards to its employees enables the employees to better understand the Program and its purpose within the Company. The Company’s effective communication system allows individuals to report irregularities anonymously.

- Etički kodeks pretpostavlja da je potrebno osigurati sprovedbu pisanih politika i postupaka. Interni akti formalizuju pravila kojih se zaposleni moraju pridržavati u svakodnevnom poslovanju. Interne akte potrebno je redovno ažurirati u skladu s promenom zakona, propisa, smernica ali i standarda pojedine branše.

- Rukovodilac usklađenosti i podnošenje izveštaja o radu. Rukovodilac usklađenosti mora posedovati znanje, ovlaštenja, iskustvo i potrebne resurse za procenu rizika, razvoj planova usklađenosti i obuku te sprovođenje istrage. Osim navedenog, Rukovodilac usklađenosti mora posedovati liderske osobine i odgovara zaduženom članu Uprave Društva. Rukovodilac usklađenosti je nezavistan u odlučivanju i izdaje mišljenja, preporuke i upozorenja, povodom pritužbe ili na zahtjev zaposlenog ili treće zainteresovane strane, kao i na sopstvenu inicijativu. Rukovodilac usklađenosti jednom godišnje podnosi izveštaj o svom radu zaduženom članu Uprave i to najkasnije do 31. januara tekuće godine za prethodnu godinu.

- Efikasan Program nalaže potrebu sprovođenja redovnog nadzora usklađenosti, osigurava da Rukovodilac usklađenosti ima autonomiju i nezavisnost za sprovođenje svih aktivnosti koje Program nalaže i potrebne resurse. Potrebno je osigurati pisane politike, prakse i postupke koji su razvijeni sa ciljem upravljanja rizicima kako bi se realizovali strateški ciljevi Društva usklađeni sa korporativnom kulturom i svom eksternom i internom regulativom. Kako bi upravljanje rizicima bilo uspešno, potrebno je sprovoditi ispitivanje i praćenje sa ciljem osiguranja učinkovitog kontrolnog okruženja.

- The Code of Ethics lays down that it is required to ensure the implementation of written policies and procedures. Internal acts formalize the rules the employees must adhere to in the day-to-day business. Internal acts need to be regularly updated in line with any changes in laws, regulations, guidelines, and standards of the relevant sectors.

- The Compliance Manager and submission of activity reports. The Compliance Manager must possess the knowledge, authority, experience, and resources required to assess risks, develop compliance plans and training sessions, and conduct investigations. In addition, the Compliance Manager must possess leadership qualities and report to the competent member of the Company’s Management Board. The Compliance Manager is autonomous in their decision-making, and they are responsible for issuing opinions, recommendations, and warnings in case of a complaint, at the request of an employee or a third party, or on their own initiative. Once a year, the Compliance Manager submits a report on their activities to the competent member of the Management Board, namely no later than January 31 of the current year for the previous year.

- The Company’s effective Program lays down the need for regular compliance monitoring, ensuring that the Compliance Manager has the autonomy and independence to carry out all activities laid down by the Program, as well as the necessary resources. It is also necessary to provide written policies, practices, and procedures developed for the purpose of managing risks, namely in order to achieve the Company’s strategic goals in line with the corporate culture, as well as all external and internal regulations. In order for risk management to be successful, it is necessary to carry out the required testing and monitoring with the aim of ensuring an effective control environment.

- Identifikacija i procena rizika omogućava uočavanje nedostataka u procesima i pruža celokupnu sliku usklađenosti i pomaže u određivanju prioriteta u područjima najvećeg rizika. Procena rizika fokusira se na Upravu Društva i viši menadžment gdje je i najveća koncentracija rizika unutar organizacije i pruža osnov za donošenje odluka o upravljanju rizicima i primene metodologije izbegavanja, transferiranja, ublažavanja ili saniranja. Redovne revizije takođe rešavaju pitanje izloženosti riziku i upravljanja rizicima pre nego što se dogodi konkretan incident i pružaju uverenje da se postupa u skladu sa Programom, Etičkim kodeksom i poštuje sva postojeća eksternu i internu regulativa i smernice. Ukoliko se konstatuje neusklađenost, interna revizija daje preporuke i prati njihovo sprovođenje.

- Sprovođenje efikasnog osposobljavanja i obrazovanja nužno je, budući da kontinuirana edukacija pomaže zaposlenim da shvate kulturu Društva i njene etičke norme i da ju je potrebno sprovoditi najmanje jednom godišnje i prilagoditi riziku Društva. Nakon sprovedene edukacije, potrebno je sprovesti i proveru znanja. Važnost sprovođenja edukacije odnosi se na sve, a posebno na ona radna mesta i uloge koji se smatraju rizičnijima i donose značajnije i time rizičnije odluke sa mogućim dalekosežnim posledicama. U skladu sa tim, veliki se značaj pridaje dodatnoj edukaciji menadžmenta. Sa ciljem sprovođenja efikasnih edukacija, posebna se pažnja posvećuje određivanju godišnjeg budžeta za iste.

- Sprovođenje internog praćenja i revizije - redovno jednom godišnje rukovodilac interne revizije u planu interne revizije planira sprovođenje revizije usklađenosti. Izvještaj o sprovedenoj reviziji, rukovodilac interne revizije podnosi revizijskom odboru i zaduženom članu Uprave društva zajedno s preporukama za poboljšanje.

- The identification and assessment of risks enables the detection of shortcomings in processes, provides a comprehensive picture when it comes to compliance, and helps prioritize the highest-risk areas. Risk assessment focuses on the Company's Management Board and senior management as the areas with the highest concentration of risk within the organization, and it provides the basis for decision-making regarding risk management, as well as for the methodology of avoidance, transference, mitigation, or remediation. Regular audits also address risk exposure and risk management matters before an incident occurs, providing assurance that the situation is dealt with in accordance with the Program, the Code of Ethics, and all existing external and internal rules and guidelines. If an issue of non-compliance is found, the Internal Audit Department provides recommendations and monitors their implementation.

- Effective training and education are essential as well, given that continuous education helps employees understand the Company's culture and ethical norms. Training sessions should thus be conducted at least once a year and be adapted to the Company's risks. A knowledge test should be carried out following training sessions. The importance of training sessions applies to everyone, and especially to the jobs and roles that are viewed as higher-risk as they are linked to more significant and therefore higher-risk decisions with possible far-reaching consequences. Great importance is thus attached to additional training sessions for the senior management. For the purpose of conducting effective training sessions, special attention is paid to setting the relevant annual budget.

- Internal monitoring and auditing: the Internal Audit Manager makes provision in the internal audit plan to conduct regular compliance audits, namely once a year. The Internal Audit Manager submits audit reports to the Audit Board and the competent member of the Company's Management Board, namely along with recommendations for improvement.

- Za sprovođenje Etičkog kodeksa potrebno je predvideti podsticaje, ali i jasno objavljene i iskomunicirane disciplinske smernice definisane Pravilnikom o radu. Bez obzira na položaj zaposlenog unutar organizacije, sankcije su jednake za sve i niko nije zaštićen, niti se smije sprovoditi bila kakva diskriminacija. Potrebno je predvideti nagrade za etiku i vodstvo u usklađenosti.

- Brzo reagovanje na otkrivene probleme i preduzimanje korektivnih mera nužno je u rokovima srazmerno otkrivenim problemima i veličini neusklađenosti te je potrebno u komunikaciju uključiti zaduženog člana Uprave.

- Dubinska analiza i plaćanja trećih strana – Sprovođenjem naznačenih provera u fazi koja prethodi zaključenju poslovne saradnje nužno je brzo utvrditi predstavlja li potencijalni poslovni odnos značajan rizik. Privredna društva, pojedince, nevladine organizacije trebalo bi proveriti na sledećim bazama podataka: Globalna lista sankcija, Liste tela krivičnog progona poznatih kriminalnih subjekata, Liste Privrednih društava i pojedinaca koji su proglašeni isključenim ili diskvalifikovanim ili koje su objavili regulatori, Popisi PEP-a(PEP = Politically Exposed Person) za utvrđivanje političkih veza odnosno politički izloženih osoba. Iste provere se sprovode periodično i za postojeće poslovne partnere i sa njima povezana lica. Vezano za dubinsku analizu ove vrste ključno je proceniti rizik zemlje, specifične sektorske rizike poput nivoa uključenosti vlade a što može povećati rizik od korupcije ili zavisnosti od lokalnih agenata (povećanja rizika mita), rizici subjekata poput posrednika čime može porasti rizik pranja novca i ostali. Potrebno je kontinuirano praćenje.

- In order for the Company to be able to implement the Code of Ethics, it is necessary to provide incentives and lay down clear disciplinary guidelines defined by the Labor Regulations. The sanctions are the same for everyone regardless of their position within the organization. No one is therefore privileged and no discrimination is allowed. Rewards for ethical conduct and compliance leadership should also be provided for.

- Prompt responses to detected problems and remedial measures are also necessary. The applicable time frames should fit the detected problems and the extent of non-compliance, and the competent member of the Management Board should be duly informed thereof.

- Due diligence and third-party payments: it is necessary to quickly establish whether a potential business relationship poses a significant risk, namely by carrying out the appropriate checks before establishing a business cooperation. Companies, individuals, and non-governmental organizations should be checked in the following databases: global sanctions lists, lists of known criminal entities kept by law enforcement authorities, lists of companies and individuals that have been declared excluded or disqualified or lists published by regulators, and lists of PEPs (PEP = Politically Exposed Person), namely for the purpose of identifying political ties and politically exposed persons. The same checks should also be periodically performed for existing business partners and persons associated with them. When it comes to this type of due diligence, it is crucial to assess the country risk, specific sector risks such as the level of government involvement (which can increase the risk of corruption or dependence on local agents, thus increasing the risk of bribery), the risks pertaining to entities such as intermediaries (which can increase the risk of money laundering), etc. Continuous monitoring is required.

- Prijave o kršenju, poverljivo izveštavanje i interna istraga. Uspostavljeni efikasan sistem komunikacije osigurava prijave nepravilnosti. Nepravilnosti se mogu prijaviti putem e-mail adrese office@kimtec.rs ili telefonskim putem na broj dostupan i objavljen na intranetskim stranicama Društva odnosno na internetskoj stranici za sve treće zainteresovane strane. Isticanje ove mogućnosti je sastavni deo obaveznih edukacija. Zaposlenima se garantuje anonimnost i poverljivost prilikom podnošenja takvih prijava i garantuje im se da će se sprovesti istraga na osnovu dostavljenih činjenica. Sprovođenje istrage je povjerljivo i saopštiće se isključivo direktno nadređenom rukovodiocu i zaduženom članu Uprave. Kako bi se sprovela efikasna istraga, potrebno je Rukovodiocu usklađenosti obezbediti dostupnost svih informacija i dokumenata sa ciljem što bržeg i lakšeg sprovođenja istrage. Nakon sprovođenja istrage, ključno je da Rukovodilac usklađenosti rezultate istrage komunicira na povjerljiv i zaštićen način uz predlaganje Programom propisanih disciplinskih mera koje su bliže opisane u Pravilniku o radu.

- Kontinuirano poboljšanje Programa je nužno i sprovodi se periodičnim testiranjem i pregledom Programa. Aktivnosti koje se sprovode u ovu svrhu bliže su opisana u tački 5. ovog Programa.

- Reports of breaches, confidential reporting, and internal investigations. The Company's effective communication system allows individuals to report irregularities. Irregularities can be reported by sending a message to office@kimtec.rs , as well as by calling the number published on the Company's intranet pages (or its website for all third parties). Highlighting the said possibility constitutes an integral part of compulsory training sessions. When submitting such reports, employees are guaranteed anonymity and confidentiality, as well as that an investigation will be conducted based on the provided information. Investigations are confidential and will only be reported directly to the line manager and the competent member of the Management Board. In order to conduct an effective investigation, the Compliance Manager needs to be provided with all available information and documents, namely for the purpose of allowing them to conduct the investigation as quickly and easily as possible. Following the investigation, it is crucial that the Compliance Manager communicate the results in a confidential and protected manner, as well as that they propose the appropriate disciplinary measures prescribed by the Program and specified in the Labor Regulations.

- Continuous Program improvement is required, and it can be achieved by performing periodic tests and reviewing the Program. The activities to be carried out for this purpose are specified in point 5 herein.

- Akvizicije pretpostavljaju određen nivo rizika i sa ciljem smanjenja istog nužno j e s provesti sledeće:
  a) napraviti dubinsku analizu i snimanje stanja prije sticanja,
  b) integraciju nakon akvizicije – uprava mora komunicirati korporativnu kulturu i vrednosti koje se neguju u Društvu,
  c) potrebno je sprovoditi reviziju usklađenosti i obučiti menadžment i radna mesta izložena većim rizicima o sistemu usklađenosti, procenama rizika, a posebno obratiti pažnju na one koji sarađuju sa poslovnim partnerima Društva kako bi prepoznali „red flagove"(crvene zastavice) koji bi upućivali na postojanje mita i korupcije odnosno poslovanje koje odstupa i ne zasniva se na zakonima, propisima i smernicama, a koje su dužni bez odlaganja prijaviti nadležnim.

- Acquisitions involve a certain level of risk. In order to mitigate the said risk, the following steps must be taken:
  a) conducting due diligence prior to an acquisition,
  b) integration following acquisitions – the Management Board must explain the corporate culture and values that are fostered in the Company,
  c) conducting a compliance audit and training the senior management and the persons holding positions involving higher risks on the compliance system and risk assessments, while focusing particularly on the persons cooperating with the Company's business partners, namely for the purpose of identifying any "red flags" that might point to bribery and corruption or any operations that are contrary to or not based on the applicable laws, regulations and guidelines, with the obligation to report them to the authorities without delay.

5. Unapređenje korporativnog programa usklađenosti i etike

Društvo kao i svi njegovi zaposleni svesni su važnosti kontinuiranog unapređenja korporativnog programa usklađenosti i etike. Ažuriranja Programa nužna su kako bi se održavao kvalitet Programa i kako bi on ispunjavao svrhu i cilj. Iz tog razloga, Rukovodilac usklađenosti preduzima sledeće aktivnosti sa ciljem poboljšanja i unapređenja programa:

- sprovođenje godišnje analize rizika,
- ažuriranje Programa najmanje jednom godišnje,
- neprekidno praćenje novih regulativa, zakona, propisa ali i internih dokumenata ili njihovih promena i dopuna sa ciljem usklađenosti,
- kritičko razmišljanje o slabostima i novim rizičnim područjima,
- pregled, kontrola ublažavanja izloženosti riziku neusklađenosti,
- kontinuirani odgovor i otklanjanje eventualne neusklađenosti,
- kontinuirano poboljšanje Programa i dokumenata koji se odnose na korporativni plan usklađenosti,
- kontinuirano ažuriranje profila rizika,
- povremeno testiranje unutrašnjih kontrola.

5. Improving the Corporate Compliance and Ethics Program

Both the Company and all its employees are aware how important it is to continuously improve the Corporate Compliance and Ethics Program. Program updates are aimed at maintaining its quality, as well as fulfilling its purpose and goals. The Compliance Manager thus undertakes the following activities with the aim of improving and enhancing the Program:

- they perform annual risk analyses,
- they update the Program at least once a year,
- they continuously monitor new regulations, laws, rules, and internal documents and their amendments with the aim of ensuring compliance,
- they think critically about weaknesses and new risk areas,
- they review the controls aimed at mitigating the non-compliance risk exposure,
- they continuously respond to and eliminate any non-compliances issues,
- they continuously improve the Program and the documents related to the Corporate Compliance Plan,
- they continuously update the risk profile,
- they periodically test the internal controls.

6. Odgovornosti Rukovodioca usklađenosti, zaposlenih Društva, menadžmenta, Uprave, pravnih poslova i interne revizije

- Rukovodilac usklađenosti odgovoran je za provođenje slijedećih aktivnosti:
  a) razvijanje, upravljanje i održavanje Programa,
  b) razvijanje edukacije sa ciljem podizanja svesti o važnosti Programa, Etičkog kodeksa i ostalih pratećih dokumenata,
  c) uspostavljanje procedura i postupaka usklađivanja Društva i koordiniranje aktivnosti nadzora usklađenosti,
  d) uspostavljanje postupaka za pomoć zaposlenim u dobijanju smernica, rešavanju pitanja, izražavanju zabrinutosti i prijavljivanju sumnji na kršenje standarda ponašanja Društva ili zakona,
  e) periodično izveštavanje zaduženog člana Uprave osnivača o statusu Programa odnosno etike i usklađenosti Društva uopšteno i povezanim aktivnostima,
  f) osiguravanje efikasnog sistema komunikacije,

6. Responsibilities of the Compliance Manager, Company employees, senior management, the Management, the Legal Affairs Department, and the Internal Audit Department

- The Compliance Manager is responsible for the following activities:
  a) developing, managing, and maintaining the Program,
  b) developing training sessions with the aim of raising awareness of the importance of the Program, the Code of Ethics, and other accompanying documents,
  c) establishing the Company’s compliance procedures and processes and coordinating compliance monitoring activities,
  d) establishing procedures to assist employees when it comes to obtaining directives, resolving issues, expressing concerns, and reporting suspected breaches of the Company’s standards of conduct or laws,
  e) periodic reporting to the competent member of the Management Board on the status of the Program (i.e. the Company’s ethics and compliance in general, as well as all related activities),
  f) ensuring an effective communication system,

g) preduzimanje mera za održavanje poverljivosti, zaštitu anonimnosti i uklanjanje straha od odmazde,
h) uključivanje po potrebi u istraživanje prijavljenih zabrinutosti sledećih odjela: internu reviziju, pravni sektor, ljudske resurse, menadžment na izvršnom nivou ili druge,
i) obaveštavanje i savetovanje o nalazima istrage i preporučenim korektivnim merama zaduženog člana Uprave i menadžment,
j) prikupljanje činjenica i podataka koji se odnose na prikupljene prijave putem efikasnog sistema komunikacije vezano za usklađenost i etiku na način koji olakšava dosljedne odgovore na pitanja i izradu smislenih izveštaja,
k) praćenje preduzimanja odgovarajućih i korektivnih mera u dogovorenim rokovima.

- Zaposleni Društva odgovorni su:
  a) prisustvovati i uspešno završiti sve dodeljene treninge etike i usklađenosti na koje su pozvani i/ili upućeni,
  b) postupati u skladu sa standardima ponašanja, Etičkom kodeksu te svim ostalim povezanim internim aktima Društva i
  c) prijaviti nepravilnosti putem sistema komunikacije ukoliko sumnjaju da su se iste dogodile ili su upoznati sa konkretnim nepravilnostima.

g) taking measures to maintain confidentiality, protect anonymity, and eliminate the fear of retaliation,
h) if necessary, involving the following departments in the investigation of reported concerns: the internal audit department, the legal department, human resources, executive-level management, etc.,
i) informing/consulting the senior management and the competent member of the Management Board in relation to the findings of the investigations and the recommended remedial measures,
j) gathering facts and data related to submitted applications through an effective communication system pertaining to compliance and ethics, namely in a manner aimed at facilitating the provision of consistent answers to questions and the drawing up of meaningful reports,
k) monitoring if appropriate remedial measures are taken within the agreed period.

- Company employees are responsible for:
  a) attending and successfully completing all the required ethics and compliance training sessions they are invited or sent to,
  b) acting in accordance with the standards of conduct, the Code of Ethics, and all other applicable internal rules of the Company, and
  c) reporting irregularities through the Company's communication system if they suspect that there are irregularities or are aware of specific irregularities.

- Menađžment, Uprava odgovorni su svima u Društvu osigurati:
  a) upoznavanje sa Etičkim kodeksom Društva koji zahteva od svih zaposlenih i drugih zainteresovanih lica postupanje u skladu sa istim.
  b) upoznavanje sa funkcijom i odgovornostima Rukovodioca usklađenosti i drugim sektorima koji su im na raspolaganju kako bi im se pomoglo u rešavanju pitanja ili nedoumica vezano za etiku i usklađenost,
  c) promovisanje usklađenosti sa primjenjivim zakonima, propisima, smernicama i internim pravilima, procedurama, strategijama i politikama i osiguravanje da su zaposleni i treće zainteresovane strane svesne Etičkog kodeksa, povezanih internih akata, kao i zakonskih zahteva relevantnih za sprovođenje njihovih poslovnih aktivnosti,
  d) dodatna sredstva za obuku i ostale troškove povezane s usklađenosti Društva,
  e) održavanje radnog okruženja koje podstiče otvorenu komunikaciju u vezi sa etikom, poslovnim ponašanjem, usklađenosti i drugim problemima,
  f) podrška i podsticanje zaposlenih da blagovremeno završe dodeljenu obuku o etici i usklađenosti.

- Pravni poslovi odgovorni su za pravne aspekte Programa usklađenosti Društva namenjenog sprečavanju i otkrivanju kršenja zakona i to:
  a) u smislu savetovanja Uprave o primjenjivim zakonima, propisima i zakonskim obavezama,
  b) učestvovanja u periodičnoj proceni i određivanju područja pravnog rizika,
  c) razvoj ili pregled sadržaja za programe osposobljavanja i obrazovanja za rešavanje utvrđenih rizika,

- The senior management, the Management Board, are responsible for ensuring that everyone in the Company:
  a) is familiar with the Company’s Code of Ethics, with all employees and other interested persons being required to act in accordance with it,
  b) is familiar with the function and responsibilities of the Compliance Manager and other departments at their disposal to help them resolve issues or concerns related to ethics and compliance,
  c) promotes compliance with applicable laws, regulations, guidelines, internal rules, procedures, strategies, and policies, while ensuring that employees and third parties are aware of the Code of Ethics, the related internal rules, and the legal requirements relevant for their business activities,
  d) has sufficient funds for training sessions and other costs related to the Company’s compliance,
  e) maintains a work environment that encourages open communication in relation to ethics, business conduct, compliance, and other matters,
  f) supports and encourages employees to complete the required ethics and compliance training sessions in a timely manner.

- The Legal Affairs Department is responsible for the legal aspects of the Company’s Compliance Program aimed at preventing and detecting breaches of law, namely for:
  a) providing consultancy services to the Management Board regarding the applicable laws, regulations, and legal obligations,
  b) the participation in periodic assessments and the identification of legal risk areas,
  c) developing or reviewing the content of training and education programs for the purpose of addressing the identified risks,

d) pomaganje menadžmentu u razvoju odgovarajućih politika, uputa, procesa, postupaka i mehanizama praćenja osmišljenih kako bi se osigurala usklađenost,
e) pomaganje menadžmentu u periodičnom pregledu i poboljšanju poslovnih procesa osmišljenih kako bi se osigurala usklađenost sa zakonima.

- Interna revizija je odgovorna za:
  a) sprovođenje procene i dostavljanje godišnjih izveštaja Revizijskom odboru i zaduženom članu Uprave o statusu i efikasnosti aktivnosti praćenja u Društvu kako bi se osigurala usklađenost s politikama, uputama za upravljanje i ostalim pravnim obavezama,
  b) u periodičnim intervalima, ali ne ređe od svake dve godine, ocenjivanje i testiranje sprovedbe Programa kako bi se osiguralo da je isti u skladu s najboljom praksom i poslovnim rizicima sa kojima se Društvo suočava. Revizijski nalazi i preporuke za poboljšanje Programa će biti saopšeni zaduženom članu Uprave, Revizijskom odboru i Rukovodiocu usklađenosti.

U dogovoru s Rukovodiocem usklađenosti, Rukovodilac interne revizije uspostavit će odgovarajuća područja i sisteme koje treba pratiti radi regulatorne usklađenosti. U periodičnim intervalima, interna revizija ocenjivaće i testirati postupke i kontrole za praćenje usklađenosti s politikama i pravnim obavezama.

U Beogradu, 29.01.2024.

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Vladimir Matijević,
direktor

a) assisting the senior management in developing appropriate policies, instructions, processes, procedures, and monitoring mechanisms designed to ensure compliance,
b) assisting the senior management in periodic reviews and improvements of business processes designed to ensure compliance with the applicable laws.

- The Internal Audit Department is responsible for:
  a) conducting assessments and submitting annual reports on the status and effectiveness of the Company's monitoring activities to the Audit Board and the competent member of the Management Board, namely in order to ensure compliance with the applicable policies, management instructions, and other legal obligations,
  b) evaluating and testing the implementation of the Program to ensure that it is in line with the best practices and the Company's business risks, namely at periodic intervals, but not less frequently than every two years. Audit findings and Program improvement recommendations will be communicated to the competent member of the Management Board, the Audit Board, and the Compliance Manager.

In agreement with the Compliance Manager, the Internal Audit Manager will establish the appropriate areas and systems to be monitored for regulatory compliance purposes. At periodic intervals, the Internal Audit Department will evaluate and test the procedures and controls used to monitor the Company's compliance with policies and legal obligations.

In Belgrade, January 29, 2024

Vladimir Matijević, managing director

KimTec

computers, consumer electronics & integrated solutions

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