

adopted on 23rd of November 2022

Anti-Corruption Policy

This Policy is applicable to Capital Group of Asseco South Eastern Europe (ASEE) and to all ASEE Employees

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I. Purpose

- 1.1 Asseco South Eastern Europe S.A. and its subsidiaries (collectively referred to as „**ASEE**” or the “**Company**”) are committed to conducting its business in accordance with all applicable laws, rules and regulations and the highest ethical standards.
- 1.2 The purpose of this Anti-Corruption Policy is to establish controls to ensure compliance with all applicable anti-corruption and anti-bribery regulations, and to ensure that the Company’s business is conducted in a socially responsible manner.
- 1.3 The Company shall periodically:
 - perform corruption risk estimation and assessment over internal processes especially sales, procurement, marketing, and other business lines and implement new risk mitigation actions if such are necessary;
 - review the Company's processes with regard to their vulnerability to conflicts of interest and corruption and, if necessary, implementing the necessary changes in order to minimize the risks and effects of conflicts of interest and corruption,
 - organize the anti-corruption trainings for the Employees.
- 1.4 In order to implement provisions of this Policy the Company may appoint the Compliance Officer who should be among others responsible for:
 - developing and implementing and improving rules to prevent corruption and conflict of interest situations,
 - in a conflict of interest situation, analyzing and making recommendations to the Management Board Member overseeing the area of changes in work organization (e.g. change of subordination, exclusion from certain tasks, prohibition of marketing activities, etc.),
 - maintaining according to ASEE Group Whistleblower Procedure a record of:
(i) the notifications of the occurrence or potential for occurrence of conflicts of interest or corruption in connection with the Company and employee activities and (ii) the recommendations made to business units regarding conflict of interest issues or corruption,
 - handling the whistleblowing process in accordance with ASEE Group Whistleblower Procedure.
- 1.5 Each Company shall create and maintain register of all reports on situations of a corruptive basis. The register should be supplemented with information on the scope of the proceedings, determining the circumstances of the reported issue, as well as information confirming the authenticity of the reported situation. The register shall be maintained by the Compliance Officer or if there is no such position by the Management Board Member of the Company.

II. Scope

- 2.1 In this Policy, third party means every individual or organization you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisors, government and public bodies, including their advisors, representatives and officials, politicians and political parties.

- 2.2 This Policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other persons associated with us (collectively referred to as **"Employees"**).
- 2.3 This Policy is intended to supplement all applicable laws, rules, and other corporate policies. It is not intended to supplant any local law.

III. Definitions

- 3.1 **"Corruption"** is hereby defined as the misuse of public power for private profit, or the misuse of entrusted power for private gain.
"Bribery" is hereby defined as the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal or a breach of trust.
"A bribe" is hereby defined as an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.
"A private profit" is hereby defined as any good that satisfies a specific need, the value of which can be expressed in money, e.g. an increase in assets, a loan granted on preferential terms, a donation, an assignment of receivables, a discharge of debt, winning a tender, etc.
"A private gain" is hereby defined as a non-monetary benefit that improves the situation of the person who receives it, e.g. a promise of promotion, a job, a medal, training in a profession, restriction of professional duties, creation of a favorable image in the media, etc.
"A business partner" is hereby defined as an external entity with which the company intends to establish or has established a relationship (m. in. service providers, goods suppliers, subcontractors, intermediaries, external advisors)
"Facilitation payments" are hereby defined as typically small, unofficial payments made to secure or expedite a routine government action by a government official
"Kickbacks" are hereby defined as typically payments made in return for a business favor or advantage
"Subsidiary" is hereby defined as each subsidiary of Asseco South Eastern Europe S.A.
"Compliance Officer" is hereby defined as a designated person within the Company whose responsibility it is to ensure compliance with law and the best standards of the company's operation.
- 3.2 Bribery and corruption can take many forms, including the provision or acceptance of:
- cash payment;
 - phony jobs or "consulting" relationships;
 - kickbacks;
 - political contributions;
 - charitable contributions;
 - social benefits;
 - gifts, travel, hospitality, and reimbursement of expenses.

IV. Policy

ASEE Employees are strictly prohibited from offering, paying, promising, or authorizing any payment or other thing of value, to any person directly or indirectly through or to the third party, for the purpose of (i.e. in exchange for):

- causing the person to act or fail to act in violation of a legal duty,
- causing the person to abuse or misuse their position or securing an improper advantage, contract or concession for ASEE or any other party.

The Companies are forbidden to create any special funds without any business objectives that can be related with corruption activities.

4.1 Bribes

Employees must not engage in any form of bribery, either directly or through any third party (such as an agent or distributor).

4.2 Gifts and hospitality

4.2.1 This Policy does not prohibit normal and appropriate hospitality (given or received) to or from third parties/business partners.

4.2.2 The giving or receiving gifts and hospitality is not prohibited, if the following requirements are met:

- a) subject to 4.2.4 below, Employee has disclosed it in advance (whenever it is possible to do so, or as soon as possible afterwards) and has received an approval from his/her line manager:
 - if their value exceed € 50 and is less than € 250 for each individual gift or for each hospitality event, or
 - total value of gifts and hospitality exceed € 150 in any calendar year;
- b) it is not made with the intention of influencing, inducing or rewarding a third party in order to gain any advantage through improper performance, or in explicit or implicit exchange for favors or benefits;
- c) it complies with local law;
- d) it is given in ASEE's/Company's name, not in Employee's name;
- e) it does not include cash or a cash equivalent (such as gift certificates or vouchers);
- f) it is appropriate in the circumstances;
- g) taking into account the reason for the gift, it is an appropriate type and value and given at an appropriate time;
- h) it is given openly, not secretly;

i) gifts and/or hospitality should not be offered to, or accepted from, government officials or representatives, politicians or political parties, without the prior approval of your Country Leader.

- 4.2.3 We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable, proportionate and justifiable. The intention behind the gift or hospitality should always be considered.
- 4.2.4 Subsidiary is allowed to implement more strict procedure of granting approvals for giving or receiving gifts and hospitality.
- 4.2.5 4.2.5 Gifts of the value greater than € 250, which meet the criteria described in 4.2.2 b)-i) above, may be accepted only provided that they are transferred to Human Resources Manager of your employer. Such gifts will be made available for inclusion in an Employee auction. Income from the auction shall either be transferred to the charity or shall contribute to the social fund of your employer.
- 4.2.6 4.2.6 Giving or receiving gifts or hospitality, which meet the criteria described in 4.2.2. b)-i), in form of invitations to business-related events of the value greater than € 250 and which bring business benefits to both parties, may be accepted, provided that a joint approval from your Country Leader/General Manager and your Country Finance Director/Manager has been given.
- 4.2.7 The Company shall document exceptions to gift-giving and other expressions of hospitality.

4.3 Facilitation payment and kickbacks

ASEE do not make, and will not accept, facilitation payments or kickbacks of any kind. Employees must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by ASEE.

4.4 Political contributions

ASEE do not make donations, whether in cash or in kind, in support of any political parties or candidates, as this can be perceived as an attempt to gain an improper business advantage.

4.5 Charitable contributions

- 4.5.1. Charitable support, sponsorships and donations are acceptable (and indeed are encouraged), whether of in-kind services, knowledge, time, or direct financial contributions. However, Employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. ASEE only make

charitable donations that are legal and ethical under local laws and practices. Detailed rules of conduct are set forth in the Appendix "Sponsorship and donations Guidelines".

- 4.5.2. Charitable support, sponsorships or donations made by the Company shall be approved only by the Management Board of the Company.

V. Your responsibilities

- 5.1 You must ensure that you read, understand and comply with this Policy.
- 5.2 The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. All Employees are required to avoid any activity that might lead to, or suggest, a breach of this Policy.
- 5.3 In line with ASEE Group Whistleblower Procedure you must notify as soon as possible if you believe or suspect that a conflict with or a breach of this Policy has occurred, or may occur in the future.
- 5.4 Any Employee who breaches this Policy will face disciplinary action, which may result in dismissal for gross misconduct.
- 5.5 All Employees in particular should follow the following rules:
- the principles of anti-corruption must be observed in the processes related to applying for contracts by the company as well as in the course of selecting business partners.
 - Employees should document data acquisition sources in a specific order with the submission of source documents.
 - Employees should be guided by the principle of objectivity and acting for the good of the Company.
 - Employees should inform his/her supervisor or the Compliance Officer of any incident that may raise questions of impartiality.
 - Employees should not promise, suggest, give, demand, or accept any financial or personal benefit for themselves or for any third party.
 - Employees should not claim, seek, or use their influence or that of others, including in any public authority, business, or other entity for financial or personal gain.
 - Employees should not use their own or others' funds or other assets as a financial or personal benefit.

VI. Record-keeping

- 6.1 We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.
- 6.2 You are obliged to declare and prepare a written record of all hospitality or gifts accepted or offered which has to be approved in accordance with sec.

4.2.2 a). Such record, in a form as provided in Appendix to this Policy, has to be submitted to Head of Finance Department of your employer and if there is no such position to the General Manager of his/her employer or his/her Country Leader.

- 6.3 You have to ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with our expenses policy and specifically record the reason for the expenditure.
- 6.4 All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.
- 6.5 Head of Finance Department of each Company and if there is no such position the General Manager of the Company or the Country Leader, is obliged to keep a register with records of all hospitality or gifts accepted or offered submitted by their Employees. Table with a list of all hospitalities and gifts along with their values has to be submitted to ASEE Group CFO semi-annually, no later than 15 days following the end of each half of the year.

VII. How to rise a concern

You are encouraged to rise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries or concerns, these should be raised according to procedure stipulated in ASEE Group Whistleblower Procedure.

VIII. Protection

- 8.1 Employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.
- 8.2 We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform Group Compliance Manager immediately.

IX. Training

- 9.1 All Employees operating in areas that are perceived as high risk as far as the anti-corruption requirements are concerned shall receive regular, relevant

training on how to implement and adhere to this Anti-corruption Policy. In particular, the training shall be provided for the Employees in sales, marketing, services or legal units who are directly involved in sales transactions with customers.

- 9.2 The trainings shall be mandatory and shall take place at least once a year, whereas new hired Employees need to complete their first training within 30 days of their start day. The managements of subsidiaries are responsible for providing the relevant training and to keep records on completion of the trainings, which shall be submitted to ASEE after the end of each calendar year.

X. Monitoring and review

- 10.1 ASEE Group CFO and, Management Boards of the Companies and Compliance Officers will monitor the effectiveness and review the implementation of this Policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible.
- 10.2 All Employees are responsible for the success of this Policy and should ensure they use it to disclose any suspected danger or wrongdoing.
- 10.3 Employees are invited to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Management Boards of the Companies or the Compliance Officer.
- 10.4 ASEE reserves the right to vary and/or amend the terms of this Policy from time to time at its absolute discretion.

XI. Effective date

- 11.1 This Policy is effective from from the date of its adoption by the Management Board of Asseco South Eastern Europe SA. As of the effective date of this Policy, the previously binding Anti-Corruption Policy loses its effect.
- 11.2 If effectiveness of this Policy requires additional actions of the Subsidiaries' management, the management is obliged to take these actions as soon as possible and no later than 1 (one) month.