

ANTI-BRIBERY POLICY

I. DEFINITIONS

Whenever reference is made to:

1.1. A Company — it should be understood as a Company under the business name Etisoft Sp. z o.o.

1.2. A worker — it should be understood as a person employed in a Company on the basis of employment contract or civil-law contract.

1.3. A Co-worker — it should be understood as every person who cooperates with the Company, especially as a supplier of services or products.

1.4. A Contractor/Client — it should be understood as every natural person, legal person or organizational unit without legal entity, to whom the Company sells its products or renders services.

1.5. Bribery activities — they should be understood as activities which are criminal conducts stipulated especially in Art. 229, 230 or 230 of the Criminal Code.

1.6. Other Economic Abuses — they should be understood as activities which are not Bribery Activities, however they stand in contradiction to commonly adopted rules of running the business ethically.

II. RULES FOR THE CONDUCT OF THE COMPANY'S BUSINESS

2.1. Prevention of money laundering. "Etisoft" Sp. z o. o. complies with the legal provisions on the prevention of money laundering.

2.2. Counteracting unfair competition. "Etisoft" Sp. z o. o. conducts its business activity in a manner that respects free competition and fairly competes on the market, in compliance with all applicable and relevant legal provisions and anti-trust regulations. The company forbids all forms of corruption, extortion, and embezzlement and shall not maintain a business relationship with any entity engaged in such practices. "Etisoft" Sp. z o. o. complies with all applicable export control, customs, tax, and foreign trade regulations, including, but not limited to, applicable sanctions,

embargoes, regulations, government orders, and policies controlling the shipment and dispatch of goods, technology, and payments.

2.3. Counteracting fraud/embezzlement. "Etisoft" Sp. z o. o. undertakes appropriate measures to prevent any form of fraud/embezzlement and to ensure that the business relationship with the company is in no way used for money laundering or other illegal activities (e.g., financing of terrorism).

2.4. Avoidance of conflicts of interest. "Etisoft" Sp. z o. o. makes all and any business decisions independently and in a manner that ensures that business interests are kept strictly separate from private ones. All employees must avoid all and any situations that could result in a conflict of self-interest with the interests of "Etisoft" Sp. z o. o. A conflict of interest may occur when an employee undertakes actions or pursues objectives that may contribute to hindering their objective and efficient performance of duties and perceived responsibility to "Etisoft" Sp. z o. o.

III. AIM

3.1. The aim of this policy is to establish consistent rules concerning the proceedings in case of abuses, counteracting or preventing from abuses made to the detriment of the Company, as well as activities which are against the rules concerning business conducting of the Company in a transparent, ethical way and in accordance with the rules of fair competition.

3.2. The aim of the policy is also to ensure the transparency of Company's activities taken up in respect of its Contractors/Clients.

IV. OBJECTIVE AND SUBJECTIVE SCOPE OF THE POLICY

4.1. The Policy concerns all Bribery Activities and other Economic Abuses among workers, as well as shareholders, consultants, suppliers, contractors and all entities which maintain economic relations with the Company.

4.2. The Policy should be observed by all Workers and Co-workers of the Company.

V. THE SCOPE OF RESPONSIBILITY

5.1. The members of Company's Management Board are responsible for implementing and supervising the Policy

5.2. The actual Anti-Bribery Policy is available in Company's headquarters on publicly accessible internal and external communication media.

5.3. All Workers have to read this Policy and observe its rules strictly.

4.4. Employees in managerial positions have to identify inherent risks of abuses. Managers should pay attention to any manifestations of irregularities concerning processes in the Company.

5.5. A Worker or Co-worker has to immediately inform their supervisor about any potential abuse, or senior supervisor if the abuse concerns their direct supervisor. In the case, where a certain information is not borne out by the facts, no clarifying steps will be undertaken, according to the rules stipulated in chapter IX of this Policy.

5.6. Especially the following activities are considered as illicit:

- a. promising to provide any financial or personal benefits,
- b. offering any financial or personal benefits,
- c. giving any financial or personal benefits,
- d. accepting any financial or personal benefits.

5.7. Company's Workers and Co-workers are not allowed to undertake any Bribery Activities or activities from the scope of Other Economic Abuses in any case.

5.8. Company's Worker and Co-workers are obliged to inform Company's Management Board immediately about any suspicion of Bribery Activities or activities from the scope of Other Economic Abuses.

VI. BRIBERY ACTIVITIES

For the purposes of this Policy, Bribery Activities include any activities, which bear the mark of crime or violation, including especially the following activities:

6.1. Promising, offering, instigating, giving any financial or personal benefits, excluding customary festive gifts and promotional materials (which comply with tax provisions and applicable laws).

6.2. Accepting financial benefits from suppliers' representatives of the Company, as well as unjustified favoring of certain Company's suppliers in a way violating the rules of fair competition.

6.3. Workers and Co-workers are obliged to fulfil their duties in a way which ensures transparency of their activities.

VII. ACTIVITIES FROM THE SCOPE OF OTHER ECONOMIC ABUSES

For the purposes of this Policy, activities from the scope of Other Economic Abuses and improper behaviors include any activities, which bear the mark of crime or violation (including fiscal crimes or violations), as well as other activities, including the following examples:

7.1. Appropriation of Company's property (materials, products, equipment, know-how), the property of clients, suppliers or other persons, with whom a Worker has business relations.

7.2. Intentional providing of incorrect data in financial statements, what makes them unreliable and not corresponding to actual and legal conditions.

7.3. Intentional entering of incorrect data into Company's documents.

7.4. Intentional falsification of Company's documents (for example contracts, letters, resolutions, decisions, protocols) or introducing other changes, which were not previously accepted by authorized entities in accordance with applicable laws and Company's internal regulations.

7.5. Intentional counterfeiting or changing of accounting records and documents which confirm these records, as well as inappropriate application of accounting rules.

7.6. Intentional distorting or ignoring events, transactions or other essential information in reports drawn up for the needs of the Company, which causes considerable damage to the Company.

7.7. Any other intentional activities, which cause damage to the Company or violate the rules of conduct in the Company.

VIII. THE RULES OF COMMUNICATION AND BEHAVIOURS IN THE RELATIONS WITH CLIENTS, CONTRACTORS AND CO-WORKERS

8.1. Any contacts with Company's contractors, clients and Co-workers should have business grounds. The contact should take a form of e-mail correspondence, direct mailing, business phone calls, as well as direct meetings in Company's or contractor's headquarters. In the case of e-mail correspondence, only business email addresses from the domain etisoft.com.pl should be used.

8.2. All received and sent letters should be registered in incoming and outgoing correspondence register. 7.3. Any activities and business and marketing contacts which aim to cause a certain legal effect (for example concluding a trade agreement) should be consulted with Company's Management Board.

8.4. The presentation of products and solutions in the form of slideshow, printed materials and demo software should contain solely substantive and marketing elements, which concern presented solutions.

IX. THE WAYS OF IMPLEMENTING ANTI-BRIBERY POLICY BY THE COMPANY

The Company implements Anti-Bribery Policy through:

9.1. Employee training and supporting Co-workers to eliminate bribery' and corruption.

9.2. Raising the awareness of Workers and Co-workers in the scope of bribery and activities from the scope of Other Economic Abuses.

9.3. Encouraging Workers and Co-workers to inform about the violations of the Policy and unethical behaviors.

9.4. Notifying competent enforcement authorities by Company's Management Board about any criminal law violations and other valid anti-bribery laws.

9.5. Counteracting Bribery Activities and activities from the scope of Other Economic Abuses through encouraging other entities, which cooperate with the Company, to implement similar anti-bribery practices.

X. DETAILED RULES

10.1. Supervisors and senior supervisors who receive an information about a potential abuse, should immediately inform Company's Management Board about such situation.

10.2. Company's Management Board verifies their reliability on the basis of received information.

10.3. A Worker or other person who informs about such case, has his or her anonymity guaranteed by persons who verify such information and by persons who received the information about abuses. No information concerning proceedings is communicated beyond Company's organizational structures.

10.4. A person who reported the above-mentioned situation should be informed that:

- a. he or she is obliged not to get in touch with a person, to whom the presumption of abuse is alleged, to establish facts or claim compensation.
- b. he or she should proceed with the utmost discretion and should not discuss the issue, facts, suspicions or accusations with third parties.

XI. THE PROCESS OF CLARIFYING BRIBERY ACTIVITIES AND ACTIVITIES FROM THE SCOPE OF OTHER ECONOMIC ABUSES

11.1. During clarification of alleged Bribery Activities or activities from the scope of Other Economic Abuses, every effort should be made to avoid undertaking any actions on the basis of misguided and unjustified accusations, avoid raising suspicions in the case of persons, who are under investigation, with regards to undertaken actions and formal investigation procedure, avoid declarations, which may have negative effects for the Company, Workers or Company's clients and contractors.

11.2. The course of proceedings in the case of reported events is as follows:

- a. Company's Management Board verifies the information received from a Worker or Co-worker, as well as information gathered by use of own means.
- b. In a situation, when it is settled that information described in point IX is true, Company's Management Board appoints a team responsible for clarifying the circumstances of Bribery Activities or activities from the scope of Other Economic Abuses.

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- c. During clarification of the circumstances of activities, a Worker or Co-worker is enabled to present their stance in the case.
 - d. Company's Management Board will take remedial action, which aim to prevent similar events in the future.
 - e. If it is settled that the event, which is being clarified, is a Bribery Activity, then Company's Management Board informs eligible law enforcement authorities about the event.

XII. THE PROTECTION OF WORKERS AND CO-WORKERS

12.1. The Company cannot dismiss, degrade, suspend, harass or discriminate in any way a Worker or Coworker in connection with legal activities in the scope of reporting on detected or alleged Bribery Activities or activities from the scope of Other Economic Abuses.

12.2. The Company should ensure that a Worker or Co-worker who is accused of Bribery Activities or activities from the scope of Other Economic Abuses has a possibility to present his or her stance.

XIII. DISCIPLINARY MEASURES

13.1. The results of Team's work concerning an established Bribery Activity or an activity from the scope of Other Economic Abuses are directed to Company's Management Board.

13.2. On the basis of Team's recommendation, further measures are taken against a Worker or Co-worker who was investigated.

13.3. A possible decision to dismiss a Worker or cease the cooperation with a Co-worker is made by Company's Management Board.

13.4. In a situation, when Bribery Activities or activities from the scope of Other Economic Abuses exposed the Company to financial losses, legal actions may be taken and law enforcement authorities may be informed. Financial consequences may be drawn, according to the valid laws, against a Worker whose activities to the detriment of the Company were proved.

13.5. The provisions of this Policy do not violate commonly applicable law.

13.6. Each case of non-compliance with this Policy will be examined separately and may result in disciplinary sanctions.

Gliwice, 17.11.2023

~~ETISOFT Sp. z o.o.~~
President of the Management Board

Michał Majnusz
Prezes Zarządu

