



ANTI-BRIBERY POLICY

Anti-Bribery Policy

Ness Project Europe operates in a wide range of legal and business environments, many of which raise issues about our ability to conduct business with integrity. We strive to conduct ourselves in accordance with the highest standards of ethical behavior and to avoid even the appearance of impropriety in the actions of our directors, employees and agents. Thus, this Policy prohibits commercial bribery, as well as payments or gifts to public officials for the purpose of receiving commercial benefits or personal advantages. It is designed to comply with the legal requirements of applicable local laws. This policy applies to all employees, business partners, agents and distributors of the Company. The term "Company" refers to Ness Project Europe SRL. The term "Legal Department" refers to the Company's Legal Department. Violation of this Policy may result in prosecution and fines, as well as disciplinary action by the Company.

I. Prohibited Conduct

It is a violation of this Policy (and the law) to directly or indirectly offer a bribe to any person or entity, public or private, with the intent to obtain a commercial advantage. Bribery is strictly prohibited if it is intended:

- to influence any act or decision;
- to cause the beneficiary to commit or omit any act, thus violating his legal or ethical obligations;
- to secure any commercial advantage or
- cause the recipient to use their influence to affect any act or decision to support the Company in order to obtain, retain or direct contracts.

A bribe can be any payment, gift, authorization or promise of financial or other advantage of any value, including money, goods, services, contracts, employment or investment opportunities, travel, meals, accommodation or entertainment, loans or transactions in preferential conditions. Bribes also include contributions to a political party, campaign or charity.

Do not make payments to any agent, representative or third party if you know or have reason to believe that those payments will be used for a bribe, in whole or in part.

All employees of the Company and all business partners involved in any way in the transactions, including employees involved in management, sales, marketing, operations, audit, accounting, finance and legal or who are otherwise authorized to expend funds or authorize expenditures on behalf of the Company must comply with this Policy.

II. Contracting agents

Agents, representatives, distributors, other independent business partners and (collectively "Representatives") acting on behalf of the Company may expose the Company to

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vulnerabilities under anti-bribery laws. Thus, Company employees responsible for managing relationships with Representatives must ensure that Representatives are bound by commitments at least as strict as those included in this Policy and agree to comply with all applicable laws, including specifically the law regarding fighting corruption. Before establishing a relationship with any Representative in connection with any intended or ongoing contract, sufficient due diligence shall be conducted to determine whether the prospective Representative's commitment to ethical business practices is in accordance with this Policy. The Company must record and retain evidence of conducting background checks on the prospective Representative prior to engaging him, taking into account factors such as reputation and qualifications, honesty and openness, method of payment and reasonableness of fees, relationship (if any) between the prospective Representative and officials of foreign or state-owned companies and the presence or absence of any secret partners.

III. Record keeping

The Company's policies require the implementation and maintenance of internal accounting control measures based on sound accounting principles and in accordance with the law. All employees must keep books, records and accounts with a reasonable level of detail that fully and accurately reflect all transactions made and all actions taken on behalf of the Company. These books, records and accounting entries and supporting documentation must be reviewed periodically to identify and correct discrepancies, errors and omissions. In particular, all documentation relating to payments to third parties must be complete, accurate and sufficient to establish that all payments made to third parties are legitimate, comply with the law and approved accounting principles and are in accordance with this Policy.

IV. Cash payments to any third party are prohibited, except for small cash settlements or other valid and approved payments.

Company checks shall not be marked "cash," "to bearer," or to a third party other than the party entitled to payment, except for reconstitution of cash funds for properly used petty cash payments.

V. Warning signals

During a business transaction, situations may arise that raise red flags about a potential violation of this Policy. The Company is committed to maintaining a culture where our employees feel comfortable reporting concerns in good faith about potential improprieties without suffering retaliation. The Company will not tolerate any adverse consequences, including separation, demotion, suspension, loss of benefits, threats, harassment or discrimination, against an employee who refuses to violate the Company's Code of Conduct, this policy or the law or who raises a concern in good faith or cooperating with an investigation into such misconduct. All persons involved in retaliation, directly or indirectly, will be subject to disciplinary sanctions up to and including termination of employment.

You must notify your supervisor and the Legal department immediately of any concerns, including but not limited to:

- You learn that a public official, Representative or other third party with whom the Company interacts has a reputation for receiving and making questionable payments.

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- Find out that a Representative has an important relationship with a public official or state-owned company.
- Your representative refuses to provide written assurances that they will comply with [this Policy] [or applicable law] or indicates that they have no intention of explaining their method of doing business.
- A public official or third party solicits a bribe of any kind, including a donation to a specific charity.
- A public official requests the Company to call on a specific representative, business partner or local service provider.
- An employee or Representative requests an unusual, unexplained, undocumented or excessive payment.
- An employee, Representative, supplier or customer requests a payment to be made to a third party, in a foreign bank account or in cash or by another untraceable method.

VI. infringements

Violations of anti-bribery and anti-corruption laws can result in substantial fines for the Company, and for employees, prosecution, criminal fines and prison sentences, and disciplinary action by the Company. Individuals may be prosecuted regardless of whether this Company is convicted or even charged. According to some laws, fines imposed on individuals cannot be paid directly or indirectly by the Company.

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It is the responsibility of each employee and partner of the Company to ensure that this Policy is complied with in respect of all transactions. Any transaction that may result in a violation of this Policy must be reported immediately to the Company's Legal department.

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