



ANTI-CORRUPTION POLICY

This policy applies to all Ness Project Europe employees.

As the Anti-Corruption Act creates a "strict liability" offense where a company fails to prevent bribery by those acting on its behalf, the policy covers our agents and other persons acting on our behalf (inside and outside the Kingdom United) and we have a duty to ensure that there are adequate procedures to prevent bribery by such persons. . This is particularly important in the context of our international business where we hire people to act on our behalf or to execute contracts in certain key risk countries.

What this means?

The law creates four crimes:

- A general crime that covers offering, promising or giving a bribe.
- A general offense covering the solicitation, acceptance of or acceptance of a bribe.
- A distinct offense of bribing a foreign public official to obtain or retain business.
- A new crime of strict liability for commercial organizations in which they fail to prevent bribery by those acting on their behalf.

This policy prohibits offering, giving, soliciting or accepting any bribe, whether in cash or other inducements, to or from any person or company, regardless of where they are located and whether they are a public official/foreign public official or a private body. person or company by any individual employee, agent or other person or body acting on behalf of the Group to obtain any commercial, contractual or regulatory advantage for the Group in an unethical manner or to obtain any personal, pecuniary or on the contrary, for the individual or for anyone related to the individual.

Conformity

It is not in accordance with The Bribery Act 2010 ie with our business principles to offer, promise or give a bribe and ask, agree to receive or accept a bribe. Failure to comply with this policy may lead, depending on the circumstances, to disciplinary actions, up to and including dismissal and/or criminal prosecution.

Facilitation payments

This policy prohibits "facilitation" payments because they are bribery and illegal and violate our Business Principles.



Facilitation payments are small payments made to ensure or speed up routine actions, usually by public officials. Also, our policy is that we work to ensure that the offices in the territory and their directors, employees and suppliers do not make facilitation payments on our behalf.

If you have doubts about a payment and suspect that it could be considered a facilitation payment, make the payment only if the official or third party can provide an official receipt or written confirmation of its legality. If possible, get upper management/legal approval for payment.

If the request is accompanied by an immediate threat of physical harm, then safety must come first and you must make the payment and then immediately report it to your senior manager, outlining the circumstances and amount of the payment.

Political contributions

This policy prohibits making political contributions in any form. Our business principles stipulate that, as a corporate entity, we will act with absolute political neutrality. We will refrain from any direct or indirect participation that could be interpreted as taking a position in favor of or against legitimate political parties. In particular, we will not make contributions or donations of any kind, either in cash or in kind, in support of political parties, organizations, factions, movements or public or private entities whose activities are clearly related to political activity. Division management approval and review of political contribution and actual use of funds must occur prior to payment. Any of these contributions or donations must be registered in a database.

Charitable contributions

It is important to ensure that any contributions or sponsorships are not used as a pretext for bribery. Division management approval and review of the charitable contribution and final use of funds must occur prior to payment. It is necessary to register all contributions or sponsorships in a database.

Hospitality, promotional and other business expenses

Bona fide hospitality and promotional expenses or other business expenses that aim to improve the image of the business, to better present products and services or to establish cordial relations, are recognized as an established and important part of the business development and are not the intention of the Anti-Corruption Policy of Ness Project Europe to sanction such behavior. Hospitality and promotional expenses or other similar business expenses should be reasonable and proportionate. If the hospitality is expected to exceed 500



euros, it must be officially approved by a division manager before starting and must be registered in a database.

Gifts

It is an accepted practice that from time to time, in order to promote the interest of the company, gifts will be offered to third parties, but they will not exceed a value of €100. These gifts will never be viewed as business incentives and must be approved by the division manager.

Employees are allowed to accept gifts if the value does not exceed 100 EUR. Any gifts received above this value must be declared at the next level of the management team, which will decide whether to refuse the gift or accept it on behalf of the company. These gifts, where they are accepted, will be handed over to Ness Project Europe and will be used either for internal purposes, or for the benefit of all employees, or for donation or charity purposes.

Both the gifts offered and those accepted that exceed the value of 100 and 100 EUR, respectively, must be registered in a database kept by a responsible person designated for each business unit.

If I'm not sure?

If anyone is in doubt as to whether a potential act constitutes bribery or an improper inducement, the matter should be raised with their line manager or the Legal Department before proceeding.

Employee responsibility

Prevention, detection and reporting of bribery are the responsibility of all employees within Ness Project Europe. A person who is concerned about the non-compliance of this policy by another person should communicate the problem in the first instance to his manager directly or to the Legal Department of Ness Project Europe.

Risk assessment, due diligence and review

Ness Project Europe will carry out a periodic risk assessment. The key risk factors are:

- business conducted in countries with a high predisposition to corruption;
- business conducted through sales agents, joint associations or other third parties;
- business conducted with government clients;
- operations in which business entertainment is a significant element of the sales process;

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- previous incidents of bribery within the company or the industries/countries where the company operates.

Employees and associated persons must take the steps necessary to comply with the provisions of this document before concluding any contract, arrangement or relationship with a potential agent, intermediary or representative, steps that may include some or all of the following:

- communicating the anti-bribery policy of Ness Project Europe to a third party;
- requesting a copy of the prevention policies
- evaluating the reputation of the third party and looking for references, where appropriate;
- inclusion of appropriate anti-corruption terms and conditions in the commercial agreement with the agent/intermediary.
- the inclusion of appropriate anti-corruption terms and conditions in contracts with lawyers, architects, design consultants and third-party agents in the event that we may have a risk exposure;

Ness Project Europe will carry out regular internal audits to ensure the compliance and effectiveness of the anti-corruption policy and procedure.

Reporting and investigation

When faced with potentially problematic situations or to report potential violations of this policy, individuals should contact their direct supervisor or the Legal Department of Ness Project Europe.

Any report of corruption will be fully investigated by the Internal Investigation Team and reported to the Board.

Criminal and disciplinary action

The potential consequences of being convicted of a bribery or corruption offense include criminal penalties for both the individual and the company. Individuals can be imprisoned for up to ten years and/or receive an unlimited fine, and companies can receive unlimited fines.

Failure to comply with this policy may lead, depending on the circumstances, to disciplinary actions, up to and including dismissal and/or criminal prosecution.



Potential risk scenarios - "Alerts"

The following is a list of possible "alerts" that may arise during your employment and that may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you notice any of these "alerts" while working for us, you must promptly report them to your manager or the Legal Department.

- A. You become aware that a third party is engaging in, or has been accused of engaging in, improper business practices.
- B. You learn that a third party has a reputation for paying bribes or soliciting bribes or has a reputation for having a "special relationship" with foreign government officials.
- C. A third party insists on receiving a commission or fee before agreeing to sign a contract with us or perform a governmental function or process for us.
- D. A third party requests cash payment and/or refuses to sign a formal fee or commission contract or provide an invoice or receipt for a payment made.
- E. A third party requests that the payment be made in a country or in a geographical location different from the one where the third party has its residence or conducts business.
- F. A third party requests an unexpected additional fee or commission to "facilitate" a service.
- G. A third party solicits entertainment or generous gifts before beginning or continuing contractual negotiations or provision of services.
- H. A third party requests payment to "overlook" potential violations of the law.
- I. A third party asks you to offer a job or other benefit to a friend or relative.
- J. You receive an invoice from a third party that appears to be non-standard or customized.
- K. A third party insists on the use of side letters or refuses to put the agreed terms in writing.
- L. Notice that we have been billed a commission or fee that seems high, considering the services declared to be provided.
- M. A third party solicits or solicits the use of an agent, intermediary, consultant, distributor or supplier not commonly used or known to us.
- N. You are offered an unusually generous gift or generous hospitality from a third party.