



# Anti-Corruption and Bribery Policy

Spyrosoft Group

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## Disclaimer

This Policy sets out standards applicable across the Spyrosoft Group and reflects the Company's commitment to conducting business ethically and in compliance with applicable anti-corruption and anti-bribery laws. Due to differences in legal requirements across jurisdictions, the application of this Policy may vary in certain respects at local level. Where applicable local laws or regulations impose stricter requirements than those set out in this Policy, such local requirements shall apply. Where this Policy establishes higher standards, those standards shall apply unless doing so would result in non-compliance with local law.

## Document Governance

This document is owned by the Spyrosoft CEO and overseen by the Spyrosoft Management Board. The Compliance team supports implementation, provides guidance, and coordinates periodic review of the document to reflect changes in applicable laws, stakeholder expectations, and identified ethics and compliance risks.

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# Introduction

Spyrosoft is committed to conducting business with integrity, transparency, and accountability. This Anti-Corruption and Bribery Policy (the "Policy") outlines the Company's commitment to preventing corruption, bribery, and unethical business practices in compliance with applicable laws, regulations, and ESG (Environmental, Social, and Governance) standards.

This Policy aligns with:

- United Nations Global Compact (UNGC) Principle 10 on anti-corruption
- United Nations Convention Against Corruption (UNCAC)
- OECD Anti-Bribery Convention
- U.K. Bribery Act 2010
- U.S. Foreign Corrupt Practices Act (FCPA)
- Other relevant anti-corruption laws in jurisdictions where the Company operates

Materiality Statement: Spyrosoft recognizes that anti-corruption is material because:

- Operates in multiple jurisdictions with varying corruption risk profiles
- Engages with government agencies for licenses, permits, and contracts
- Faces significant reputational and financial exposure from enforcement actions
- Stakeholders (investors, customers, employees, regulators) expect robust governance.

# Scope

This Policy applies to:

- All employees (full-time, part-time, temporary, and contract workers)
- Board members and executives
- Third parties (including suppliers, consultants, agents, distributors, and joint-venture partners)
- Any other individuals or entities acting on behalf of the Company

Every individual covered by this Policy is responsible for understanding and complying with its requirements.

# Definitions

Term	Definition
<b>Corruption</b>	The abuse of entrusted power for private gain
<b>Bribery</b>	The offering, giving, receiving, or soliciting of anything of value to influence an official action or gain an improper advantage



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<b>Bribe</b>	An inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage
<b>Facilitation payments</b>	Small payments made to government officials to expedite routine government actions. These payments are strictly prohibited under this Policy and under applicable law (UK Bribery Act 2010, UNCAC). There is no exemption or exception for facilitation payments, regardless of jurisdiction. Any such payment is treated as bribery.
<b>Kickbacks</b>	Payments made in return for favorable treatment
<b>Gifts and hospitality</b>	Excessive or inappropriate gifts, meals, travel, or entertainment intended to influence business decisions
<b>Politically Exposed Person (PEP)</b>	Any person who holds or has held public office or a prominent public position in government, judiciary, military, state enterprises, or international organizations, and their immediate family members and known close associates

## Prohibited Conduct

Employees and third parties must not:

- Offer, promise, give, request, or accept bribes, kickbacks, or facilitation payments
- Accept improper or excessive gifts, hospitality, or other benefits
- Use third parties or intermediaries to engage in corrupt or unethical conduct
- Engage in fraudulent practices, including false or misleading accounting
- Fail to report suspected or actual corruption or bribery
- Retaliate against any person who reports a concern in good faith

Concerns and suspected violations should be reported through the Company’s SpeakUp channel:

[SpeakUp@spyro-soft.com](mailto:SpeakUp@spyro-soft.com)

## Gifts, Hospitality, and Entertainment

Gifts, hospitality, and entertainment must be:

- Reasonable and proportionate
- Not intended to influence a business decision
- In compliance with local laws and Company policies

### Prohibited Examples:

- Cash gifts
- Lavish or excessive hospitality
- Gifts during contract negotiations or bidding processes



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Gifts must not exceed EUR 100 per individual per occasion. Any gift, hospitality, or entertainment with a value of EUR 100 or more (or any item that could reasonably be perceived as excessive) requires prior approval.

## Political and Charitable Contributions

### Political contributions

The Company does not make contributions to:

- Political parties, candidates, or political campaigns
- Political action committees (PACs)
- Elected or appointed officials' personal fundraising activities
- Initiatives designed to influence legislative or regulatory outcomes through political contributions

This prohibition applies worldwide and includes both direct and indirect contributions (e.g., through subsidiaries or intermediaries).

### Charitable donations

Charitable donations must be:

- **Transparent:** Clear documentation of charitable purpose and recipient organization
- **Legitimate:** Supporting genuine charitable causes (education, healthcare, poverty alleviation, environmental protection)
- **Properly Recorded:** In Company financial records with business rationale documented
- **Risk-Assessed:** Not used as cover for improper payments to government officials or their associates

Prohibited uses:

- Donations to organizations where government officials sit on boards or control operations
- Donations designed to benefit government officials or their families
- Donations presented as "payments" for services rendered
- Donations in jurisdictions with no legitimate charitable purpose

## Third-Party Due Diligence

Spyrosoft applies proportionate anti-corruption and anti-bribery controls to third parties acting for or on its behalf (including suppliers, subcontractors, consultants, agents, and intermediaries) by performing appropriate integrity checks before engagement, requiring contractual commitments to comply with this Policy, ensuring



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payments are legitimate and properly documented, and monitoring relationships for red flags or concerns throughout the engagement.

## Record Keeping and Financial Controls

All financial transactions must be:

- Accurately recorded in the Company's books and records
- Supported by proper documentation
- Audited regularly to ensure compliance

Falsifying records or failing to report improper transactions is strictly prohibited.

## Reporting Violations and Whistleblower Protection

The Company encourages employees to report suspected corruption through its [SpeakUp@spyro-soft.com](mailto:SpeakUp@spyro-soft.com).

As part of Spyrosoft Whistleblowing Policy any report of violation will be handled with a great care, according to the highest ethical standards.

More importantly:

1. No retaliation will be taken against whistleblowers acting in good faith
2. Investigations will be conducted impartially and confidentially

## Consequences of Non-Compliance

Violations of this Policy may result in:

- Disciplinary action, including termination
- Legal consequences, including fines or imprisonment
- Reputational damage to the Company