

spyrosoft

Code of Business Conduct and Ethics

Spyrosoft Group

Disclaimer

This Code of Business Conduct and Ethics (the “Code”) sets out common principles and standards of ethical conduct applicable across the Spyrosoft Group. It defines expectations for behavior and decision-making and provides a framework for acting in accordance with applicable laws, regulations, and internal policies.

Due to differences in legal and regulatory requirements across jurisdictions, the application of this Code may vary at local level. Where applicable local laws or regulations impose stricter requirements than those set out in this Code, such local requirements shall apply. Where this Code or related internal policies establish higher standards, those standards shall apply unless doing so would result in non-compliance with local law.

Document Governance

This Code 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 this Code to reflect changes in applicable laws, stakeholder expectations, and identified ethics and compliance risks.

Version: 1.1

Effective date: 2026-04-22

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1 Introduction

This Code of Business Conduct and Ethics (the “Code”) sets forth the principles and standards that govern how Spyrosoft conducts business worldwide. It reflects our commitment to operate with integrity, transparency, and accountability, consistent with international frameworks such as the United Nations Convention Against Corruption (UNCAC) and the OECD Guidelines for Multinational Enterprises.

All employees, directors, contractors, and partners (collectively “personnel”) are expected to:

- Understand and comply with this Code.
- Uphold our values of Integrity, Accountability, Fairness, Compliance, and Sustainability.
- Report any suspected or actual violations without fear of retaliation.

2 Scope

This Code applies to all Spyrosoft Group entities and all Personnel worldwide. Where local laws differ from this Code, Personnel must follow the stricter requirement. Spyrosoft expects suppliers and other third parties acting for or on behalf of Spyrosoft to comply with equivalent standards and to cooperate with integrity checks and contractual compliance requirements.

3 Core principles

Our business conduct and ethics are built upon the following core principles:

- **Integrity:** Act honestly, ethically, and transparently in all business dealings.
- **Respect:** We treat everyone with respect and dignity. Discrimination, harassment, and intimidation will not be tolerated.
- **Accountability:** Take responsibility for actions and decisions.
- **Compliance:** Adhere to all applicable laws, regulations, and international standards.

4 Our standards

4.1 Anti-Corruption and Bribery

Spyrosoft is committed to preventing corruption in all its forms, including bribery, embezzlement, and facilitation payments. To even strengthen this commitment we have established topic-specific policy on this matter - *Spyrosoft Group Anti-corruption and Bribery Policy*, which emphasizes the following:



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- **Prohibition of Bribery:** Employees and representatives must not offer, promise, give, or accept bribes or improper advantages, whether directly or indirectly.
- **Gifts and Hospitality:** Gifts, hospitality, or entertainment must be reasonable, proportionate, and transparent. They must never influence business decisions or create a conflict of interest.
- **Third-Party Due Diligence:** Perform appropriate integrity checks on third parties (e.g., suppliers, contractors, agents) to ensure they adhere to anti-corruption standards.
- **Political Contributions:** Do not make political contributions to gain improper advantages.

4.2 Conflicts of interest

Employees must avoid any situation that could create a conflict of interest between their personal interests and the interests of Spyrosoft. Any potential conflicts of interest must be disclosed promptly to the management. More over we commit to:

- Maintaining impartial business relationships and making decisions solely based on objective considerations.
- Avoiding any actions that could, in the future, be perceived as biased or aimed at gaining undue advantages.

4.3 Fair Competition

Spyrosoft is committed to fair competition and to complying with antitrust and competition laws in all jurisdictions where it operates.

- **Prohibited Practices:** Price-fixing, bid-rigging, and market allocation agreements are strictly forbidden.
- **Information Handling:** Do not seek or exchange confidential information regarding competitors, suppliers, or customers in a manner that violates competition laws.

4.4 Transparency and Financial Integrity

Accurate financial records and robust internal controls are essential for maintaining trust and ensuring compliance with applicable laws.

- **Accurate Records:** Keep complete and accurate records that reflect all business transactions transparently and truthfully.
- **Internal Controls:** Maintain and follow strong internal control procedures to prevent fraud and financial misconduct.
- **Disclosure:** Provide timely and accurate disclosures to stakeholders regarding Spyrosoft financial and operational status, consistent with legal requirements.

4.5 Human Rights and Labor Practices

Spyrosoft respects human rights and upholds international labor standards in line with The OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

- **Non-Discrimination:** Foster a workplace free from discrimination, harassment, or retaliation based on race, color, religion, sex, national origin, age, disability, or any other protected characteristic.
- **Fair Labor Practices:** Provide fair wages, safe working conditions, and reasonable working hours. Respect employees' right to freedom of association and collective bargaining where permitted by law.
- **Prohibition of Child and Forced Labor:** Do not engage in or tolerate the use of child labor or forced labor in any form.

4.6 Privacy and Data Protection

Spyrosoft values and protects the personal data of its employees, customers, partners, and all other stakeholders in accordance with applicable data protection laws (such as the GDPR, or other relevant regulations).

Responsible Data Collection: We only collect personal data for legitimate business purposes and ensure that such data is used, processed, and stored in a way that is both lawful and transparent. Every employee should understand the purpose for which data is collected and must never collect information that exceeds what is necessary for those approved purposes.

Confidential information: Protecting the confidential information of clients, partners, and the company is of utmost importance. Employees must not disclose or use confidential information for personal gain or any other unauthorized purposes

Safeguarding Information: Spyrosoft implements robust security measures - both organizational and technical—to protect personal data from unauthorized access, loss, or misuse. This includes secure storage systems, restricted access controls, and encryption where appropriate. Employees are required to follow these security protocols and immediately report any suspected security incidents or vulnerabilities.

Intellectual property: Spyrosoft respects the intellectual property rights of others.

Employees must not infringe on the intellectual property rights of others, and they must only use intellectual property that the Company has the right to use.

4.7 Additional Compliance Standards

Spyrosoft recognizes that business ethics and sustainability expectations evolve. In addition to the standards described above, Spyrosoft requires the following:

Trade Compliance (Sanctions and Export Controls)

Spyrosoft complies with applicable trade restrictions, sanctions, and export control laws. Personnel must not engage in transactions or provide services that would violate sanctions or export restrictions and must promptly escalate any concerns or red flags to the Compliance team.

Fraud Prevention and Protection of Company Assets

Any form of fraud, theft, embezzlement, deception, falsification of records, or misuse of Company assets is prohibited. Personnel must maintain accurate records, follow internal control requirements, and report suspected fraud or irregularities without delay.

Environmental Responsibility

Spyrosoft is committed to complying with applicable environmental laws and to reducing the environmental impact of its operations where feasible through responsible use of resources, reduction of waste, and environmentally conscious business practices.

Responsible Use of Technology and AI

Spyrosoft designs and delivers technology responsibly, including respecting privacy, security, human rights, and applicable legal requirements. Where AI or automated decision-making is used, Spyrosoft aims to apply appropriate safeguards to prevent unlawful discrimination, protect personal data, and ensure accountable human oversight where needed.

5 Reporting and Whistleblowing

Spyrosoft encourages employees and stakeholders to report any violations of this Code or unethical behavior without fear of retaliation. As part of our *Whistleblowing Policy* we ensure:

- **Reporting Mechanism:** SpeakUp@spyro-soft.com for raising any concerns on matters of breaches of this Code, unethical practices, or violations of law
- **Non-Retaliation:** we protect whistleblowers from retaliation, discrimination, or disciplinary action.
- **Investigation:** We promptly investigate all reports of misconduct and take appropriate actions.

6 Accountability

Spyrosoft expects all Personnel to comply with this Code. Reported concerns are reviewed appropriately and fairly and confirmed violations may result in corrective actions consistent with applicable law and internal procedures.



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