

ANTI-BRIBERY POLICY

Purpose

The purpose of this Policy is to provide guidance with respect to business relationships and contacts, and to enforce a pattern of behaviour that will discourage bribery, curb forms of corruption, corrupt practices, fraud, irregularities and abuse.

A key objective of the Policy is to ensure compliance with anti-bribery legislation, to ensure that all business behaviour is fair and transparent, sufficiently reasonable, and that careful business judgment has been exercised.

The Anti-Bribery Policy provides a framework for setting, reviewing and achieving Information Services JSC's anti-bribery objectives;

The Policy includes a commitment to satisfy the requirements of the anti-bribery management system, encourages the raising of concerns in good faith or on the basis of reasonable assumption without fear of penalty;

The Anti-Bribery Policy includes a commitment to continuous improvement of the anti-bribery management system, explains the authority and independence of the functional unit to comply with anti-bribery requirements, and explains the consequences of failure to comply with the Anti-Bribery Policy.

Field of application

This Policy applies to all employees of Information Services JSC, as well as to any person associated with the company who provides services on its behalf and for its account, including subcontractors, their staff and business partners.

Employees at all levels of the company are familiar with the policy. When entering into an employment contract or any other legal relationship with a third party, it is mandatory for them to familiarise themselves with this policy.

Failure of the Company's employees to comply with the Policy will be considered a disciplinary offence and, when committed by third parties - grounds for termination of the contractual relationship.

Zero tolerance and whistleblowing

Information Services JSC declares zero tolerance to any kind of unethical business behaviour. In the event of a violation of the Company's Code of Ethics or a violation of this Policy, a report should be made immediately to verify the authenticity of the violation. Reports of violations of the Code of Ethics and this Policy may be made confidentially to the CEO, through the [Whistleblower System](#).

Possible forms of corruption

Information Services JSC identifies as forms of corruption the abuse of power, conflict of interests, bribery, fraud and other actions that are prohibited by law. Information Services JSC does not tolerate under any circumstances all possible forms of corruption.

Bribery

Bribery may include the offer or acceptance of cash, a cash equivalent (e.g., a voucher), a gift, credit, a discount, travel, personal benefit, accommodation, or various services. Employees and partners acting for and on behalf of Information Services JSC may not offer, provide, solicit or accept any advantage or benefit intended to influence the decision-making of others in order to achieve a business objective.

Gifts and similar personal benefits

Offering and receiving gifts and other similar benefits, even when permissible by law, must not call into question the reputation of Information Services JSC under any circumstances.

In general, gifts refer to material goods, but they also mean services, promotional premiums, discounts. Benefits usually have a monetary value. There are also benefits that have no monetary value, such as membership in a social community or moral recognition and reward. Such gifts and similar benefits of a personal nature are permissible when not expressly prohibited in business contacts. Money or gift vouchers are prohibited from being offered or received.

Gifts and similar personal benefits may be offered or accepted from a third party if they are promotional materials or gifts that are not in violation of law and represent a reasonable business relationship.

Offering, giving or receiving any gifts of low value is not considered a form of corruption.

Offering, giving or receiving of cash is unacceptable.

It is the responsibility of those offering or accepting a gift to decide whether or not it is appropriate and whether or not its value is acceptable.

Participation in events and business meetings

For the purpose of this policy, events and business meetings include all occasions related solely to the business of Information Services JSC. The Company may be a party organising an event or meeting and may also be invited to participate in such events or meetings organised by our customers, suppliers or partners. Information Services JSC, a partner of ours or a global manufacturer of high technology equipment or standard software, may invite a manager or employee of the other party to an event or meeting. In these cases, the invitation should not be in a personal capacity, but as a representative of the relevant company. Regardless of the location of the meeting or event (domestic or overseas), the subject matter of the invitation must necessarily relate to the business of the relevant party (inviting or invited).

All events and meetings organised by Information Services JSC, in addition to the agenda, may contain informal social and hospitality elements to some extent. Where Information Services JSC hosts an event or meeting it is acceptable to provide guests with promotional material or gifts of reasonable value.

Organizing events and meetings with clear business objectives, such as business lunches and other professional meetings with modest and reasonable costs, do not qualify as a form of corruption. It is prohibited to our employees and partners who are acting on our behalf and at our expense to organize or accept invitations to high-value events. The organiser or person involved must check that the event does not breach any of the above rules.

In the normal course of business, employees of Information Services JSC receive invitations to various types of events organised by our customers, suppliers or partners. In connection with these events, company

employees may be offered gifts or benefits that are related to business activities or business events. Information Services JSC employees may not solicit or accept personal benefits for such activities or events.

Liaison with public authorities

Public law bodies include, inter alia, state and local governments, government agencies and other public administrative authorities. Gifts and similar benefits will be considered acceptable in the context of commercial relationships and provided they are not prohibited by law.

Information Services JSC does not take political positions and therefore the company does not expend funds or otherwise support or assist individual politicians, candidates, political parties or institutions.

Information Services JSC does not participate in fundraising of any nature in favour of the aforesaid persons by participating in business meetings, seminars, events, etc.

Assessment criteria

Offering or receiving a gift or similar personal benefit should never create a conflict of interests. The recipient of the gift or personal benefit should not feel uncomfortable and this should in no way influence the person's independence of present or future decision-making.

Clients, suppliers or partners of Information Services JSC may apply more stringent regulations than those presented in this Policy. The other party's regulation shall always be followed.

To determine whether certain conduct should qualify as corruption, company employees or partners should consider the following:

- **PURPOSE:** What is the purpose of certain behaviour? Is there a legitimate business purpose? Can third parties assume that this specific conduct is intended to unduly influence the decisions of certain individuals?
- **CONTEXT:** In what setting is the behaviour occurring? (For example, is it during or prior to a specific business decision? Is it during an auction or the like?)
- **CONTEXT:** Is the particular behaviour common in the business setting? What is the nature and value?
- **PERSONS INVOLVED:** What is the role of the person affected by the particular behaviour (e.g., an executive in a large corporation, a government official, etc.)?
- **TRANSPARENCY:** Are all components of this behaviour clear and overt or do the stakeholders have some hidden intentions? Would they be willing to publicly acknowledge these intentions?
- **FREQUENCY:** How often does this behaviour occur?
- **TAXATION:** Is there any tax issue associated with this behaviour?

Whistleblowing

When an employee has been the subject of a corrupt act, or becomes aware of or has a reasonable suspicion of any corrupt practices, he/she should submit a report in accordance with the provisions of the Internal Rules for the Acceptance, Registration and Examination of Reports of Violations Addressed to Information Services JSC.

Such whistleblowing shall be dealt with at all times in strict confidence so that whistleblowers shall be protected at all times and good faith seeking of advice or assistance will meet with the full support of management.

Suppliers, subcontractors, consultants and other contractors of Information Services JSC who become the subject of a corrupt act by an employee of the company, or become aware of or have reasonable suspicion of any corrupt practices within the company, may report the matter by a report made through the Whistleblowing System.

Policy violations

In all cases, the starting point for compliance with and implementation of this Policy should be the applicable law, in particular the Bulgarian Criminal Code, according to which both active and passive bribery is prohibited and qualified as a criminal offence.

Information Services JSC takes serious measures against those who violate the aforementioned rules. The most severe disciplinary measures shall apply for such violations. This Policy should be taken into account when entering into commercial relationships, establishing civil partnerships or relationships with new customers and suppliers. In such new relationships, Information Services JSC shall require careful judgment regarding the ethical conduct and trustworthiness of each business partner.

IVAYLO FILIPOV
CEO
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