

ANTI-CORRUPTION POLICY – AROBS TRANSILVANIA SOFTWARE SA

1. PURPOSE

This Anti-Corruption Policy sets out the formal framework through which AROBS TRANSILVANIA SOFTWARE SA (the “AROBS” or the “Company”), a company listed on the Bucharest Stock Exchange, reaffirms its firm commitment to integrity, transparency, and zero tolerance for any form of corruption, bribery, or related conduct.

This Policy is drafted on the basis of and as a supplement to the Anti-Corruption Code of Conduct, an integral part of the Company’s Internal Regulations, and aims to detail the rules, responsibilities, and mechanisms for preventing, reporting, and sanctioning acts of corruption.

2. SCOPE OF APPLICATION

This Policy applies to:

- all companies that are part of the AROBS Group of companies, regardless of their legal form;
- all employees of the AROBS Group, regardless of position or hierarchical level;
- members of the boards of directors and the executive management of the Group companies;
- all third parties acting on behalf of or in the interest of any Group company (suppliers, customers, partners, consultants, intermediaries, shareholders, investors).

Compliance with this Policy is mandatory in all jurisdictions in which the AROBS Group operates.

3. GENERAL PRINCIPLES

AROBS carries out its business in accordance with:

- applicable Romanian legislation, including Law No. 78/2000 for the prevention, detection, and sanctioning of corruption offences;
- capital markets regulations and corporate governance requirements applicable to companies listed on the BVB;
- international best practices in ethics and compliance.

The Company adopts the principle of zero tolerance towards any form of corruption, whether direct or indirect.

4. LEGAL FRAMEWORK

4.1 European / international legislation and standards:

- United Nations Convention against Corruption (UNCAC), 2003;
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997;
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 2009;
- Good Practice Guidance on Internal Controls, Ethics and Compliance (adopted as Annex II to the 2009 Recommendation);
- OECD Guidelines for Multinational Enterprises, originally adopted in 1976;
- ICC Rules on Combating Corruption, 2011;
- Market Abuse Regulation — MAR, Regulation (EU) No 596/2014;
- Anti-fraud / anti-money laundering / protection of the EU's financial interests rules: the PIF Directive (2017/1371) on fraud affecting the Union's financial interests and AML directives.

4.2 Romanian legislation:

- Romanian Criminal Code;
- Criminal Procedure Code;
- Law No. 78/2000 — national framework for the prevention, detection and sanctioning of corruption offences (administrative measures, sanctions, prevention obligations);
- Capital Market Law (Law No. 297/2004) plus ASF regulations — governing the listed issuer, transparency obligations, periodic and ad hoc reporting, governance and internal control requirements;
- Law No. 7/2004 on the Code of Conduct for Public Servants;
- BVB Corporate Governance Code (revised 2025).

5. DEFINITIONS

For the purposes of this Policy:

- **Corruption** means any act of bribery, trading in influence, unlawful commission, extortion, fraud, or money laundering;
- **Bribery** means the offering, promising, requesting, or accepting of an undue advantage, whether material or immaterial;
- **Facilitation payment** means any unofficial payment intended to expedite or ensure the performance of an administrative procedure;
- **Conflict of interest:** a situation in which personal interests may affect professional decisions;
- **Gift:** anything of value (e.g., money, goods, services, loans, or other benefits) that is not business hospitality and that is voluntarily given to someone free of charge;

- **Politically exposed person (PEP)** has the meaning set out in the applicable legislation.

6. EXPLICIT PROHIBITIONS

It is strictly prohibited to:

- offer, promise, request, or accept bribes, directly or indirectly;
- make facilitation payments or payments lacking supporting documentation;
- grant benefits without economic justification or which may influence business decisions;
- involve the Company in political activities or finance political parties or electoral campaigns;
- use third parties to circumvent the provisions of this Policy.

7. GIFTS, INVITATIONS AND SPONSORSHIPS

Gifts, invitations, sponsorships, and donations are permitted only if:

- they serve a legitimate purpose and are economically justified;
- they comply with the applicable internal policies;
- they are transparent, documented, and approved in accordance with internal procedures;
- they cannot be construed as an attempt to exert undue influence.

8. HIGH-RISK TRANSACTIONS

AROBS pays particular attention to transactions that present a high risk of corruption, including:

- public and private tenders;
- interactions with public authorities;
- significant or unusual commercial contracts.

Additional control and approval measures may be applied in such cases.

9. REPORTING OBLIGATION

All employees are required to report immediately:

- any request for a bribe or unjustified payment;
- any reasonable suspicion of a breach of this Policy or of the Anti-Corruption Code of Conduct.

Reports may be made to the Company's management, the executive directors, or through the established internal channels, with due regard to confidentiality and whistleblower protection.

10. DISCIPLINARY MEASURES AND SANCTIONS

A breach of this Policy may result in:

- disciplinary measures, including termination of employment;

- termination of contracts with the involved third parties;
- civil, administrative (contraventional) or criminal liability, as applicable.

11. RESPONSIBILITIES AND IMPLEMENTATION

a) Governance and management responsibilities

- The management of AROBS Transilvania Software SA, together with the local management of each Group company, is responsible for:
 - implementing and communicating this Policy both at AROBS company level and at Group level;
 - adapting and applying the Policy to the specificities of each jurisdiction, without lowering the standards set herein;
 - ensuring periodic employee training;
 - monitoring compliance with, and updating, the Policy whenever necessary.
 - The Chief Executive Officer: ultimate responsibility for the application of and compliance with the anti-corruption policy.
 - The HR Department: manages employee training, policy communication, and compliance records.
 - Internal Audit: performs periodic reviews regarding compliance with the Policy and reports to the Board of Directors.
 - Ad-hoc Ethics Committee (HR, Legal, Management representatives): reviews misconduct reports and recommends disciplinary measures.

b) Third-party due diligence

- All suppliers and partners are assessed from a reputational and ethical perspective prior to contract execution.
- Contracts shall include explicit anti-bribery and anti-corruption clauses, including the right to terminate in the event of breach.

c) Training and awareness

- Mandatory training for all employees upon hiring, including e-learning modules.
- Dedicated training for functions exposed to corruption risk (procurement, sales, management, etc.).
- Training materials are periodically updated to reflect legislative changes and best practices.
- Each legal entity within the Group should ensure that all relevant employees are promptly informed of significant changes to anti-bribery and anti-corruption regimes, amendments to local policies and operational regulations, or to internal systems and controls.

d) Reporting and whistleblower protection

- Any suspicion of bribery or corruption may be reported through:
 - the direct line manager;
 - internal channels: telephone hotlines, an email address for electronic submissions, a postal address for written notifications;
 - external authorities, in accordance with Law No. 361/2022 on whistleblowers.
- Confidentiality and protection against any retaliation against whistleblowers are guaranteed, both by AROBS and by each Group company.
- AROBS as well as each Group company investigate all reported/notified acts of corruption.

e) Monitoring and audit

- The results of the implementation of the Policy are reported in the annual financial report / corporate governance report, the sustainability/ESG report (section G1 – Anti-Corruption and Bribery), internal compliance and audit systems, reports to authorities or regulatory bodies.
- The Policy may be reviewed periodically, at least once every 2 years, and whenever significant changes occur in legislation, organizational structure, or internal processes. This ensures ongoing compliance, adaptation to the organizational context, and continuous improvement of anti-corruption measures.

12. FINAL PROVISIONS

This Policy enters into force on the date of its approval by the Board of Directors and shall be read together with the Anti-Corruption Code of Conduct, the Internal Regulations, and other applicable policies.