

Anti-corruption policy

1. Application of anti-corruption standards and objective of this policy

GUBI Group (hereinafter referred to as GUBI) commits to conduct its business honestly. This means avoiding any form of corruption and obeying all laws and other applicable anti-bribery and anti-corruption standards (hereinafter referred to as "Anti-corruption standards") and also following the recommendations of international organisations, such as the OECD [Organisation for Economic Co-Operation and Development] and the UN [United Nations]. There is also a growing tendency worldwide to prohibit and even severely punish bribery in the private sector, which is the reason why this typology is also elaborated in this Policy.

The following belong to the GUBI Group and are obliged to comply with this Anti-corruption policy:

- GUBI Group, a.s., IČ 29059224
- GUBI Care, a.s., IČ 27068978
- GUBI computer systems s.r.o. Czech Republic, IČ 47678666
- GUBI computer systems, s.r.o. Slovakia, IČ 36263419
- DENEb computer systems s.r.o. Czech Republic, IČ 47678666

GUBI fully subscribes to the Global Compact initiative under the auspices of the United Nations, which is why we committed to worldwide cooperation in the fight against corruption and bribery. This commitment is duly reflected in our Code of Ethics. This Anti-corruption policy provides compliance requirements to prevent misconduct in accordance with Anti-corruption standards, whether applicable nationally or internationally. For purposes of this Policy, it has to be assumed that these Anti-corruption standards apply to all employees and any party associated with GUBI Group, no matter where in the world they are located.

This Policy reflects a zero-tolerance attitude toward any form of corruption. All GUBI employees, including directors and members of the board of directors (hereinafter referred to collectively as "Employees") are required to fully comply with what is mandated by this Policy and relevant Anti-corruption standards. Compliance with this Policy and standards is a prerequisite for maintaining a working relationship or association with GUBI, and violations will not be tolerated. Any suspected non-compliance will be investigated and will lead to appropriate legal and disciplinary action where appropriate.

Failure to comply with this Policy by GUBI employees may expose GUBI to serious risk and could jeopardize its operations and reputation. All GUBI employees also must be aware that violation of certain Anti-corruption standards may result in individuals being subject to civil or criminal penalties with negative financial impact and possible imprisonment.

The aim of this Policy is to set the performance requirements for GUBI in this matter and provide guidance to GUBI employees. In any situation where doubts arise, the Employees must consult with Group Management before taking any action that would cause these uncertainties.

GUBI anti-corruption standards:

2. Offering or accepting bribes to or from public officials or private individuals

GUBI does not give bribes or tolerate the giving of bribes. GUBI employees are prohibited from giving or offering bribes or any other type of commission or similar compensation in any part of the world, to any person or public or private entity (included, but not limited to, any client or potential client, public official, political party, candidate for political office or any intermediary such as deputies, attorneys or advisors) with the purpose of:

- unlawfully influencing the actions or decisions of that person or entity;
- unlawfully obtaining or keeping a business or commercial advantage for or against the Group; or
- securing any unlawful advantage.

Similarly, GUBI does not accept or tolerate the acceptance of bribes from anyone. GUBI employees are prohibited from accepting or receiving bribes or any other type of commission or similar compensation in any part of the world, from any person or public or private entity, that are intended or could be understood as an attempt to:

- unlawfully influence the actions or decisions of any person;
- unlawfully obtain or keep a business or commercial advantage; or
- secure any unlawful advantage for an offer related to the bribe.

GUBI employees are also prohibited from giving or accepting gifts, food, participation in entertainment activities, or anything valuable from any person or entity who has anything to do with the business of the company, unless they were provided or accepted in accordance with:

- this Policy,
- GUBI Code of Ethics.

For purposes of this Policy, "Public official" means any officer or employee of any government or state institution, any officer or employee of a government office or governing body, any political candidate or member of any political party, any international public organisation, any officer or employee of an international public organisation (e.g. UN, World Bank), or any person acting officially for or on behalf of any of the above. Government includes local, regional and national leadership and legislative, legal, administrative, and executive sectors. The definition of a Public officer also includes members of their family up to the third generation in consanguinity or in a corresponding emotional relationship.

3. Offering or accepting payments for fast processing, initiating or expediting administrative processes or formalities

This Policy prohibits payment for fast processing or expediting. Payments for fast processing are small reimbursements made to Public officials to expedite or facilitate non-discretionary acts or services such as, but not limited to, obtaining a license or permit to conduct proper business, issuing entry and exit visas, police protection, telephone services, energy and water supply services, or expediting customs clearance. The relevant regulation on payments for fast processing is not the same worldwide. However, the current trend is to ban them, which is explicitly included in some jurisdictions. In any event and with the purpose of ensuring compliance with all applicable Anti-corruption standards, GUBI prohibits payments for fast processing in all jurisdictions in which it operates. GUBI recognizes that requests for facilitation payments are often based on a certain form of extortion. GUBI employees must refuse to make such payments except where there would be immediate danger to their person or their family. In those circumstances, GUBI accepts that employees should choose the best option and immediately inform Group Management.

4. Offering gifts and gratuities to public officials or any third party or accepting the gifts and gratuities that violate the terms of this policy

GUBI employees may not offer or accept gifts, invitations, rewards, benefits or other incentives from third parties that could affect the impartiality of any party, influence business decisions or lead to poor performance of job duties. Similarly, in no event may they offer or accept sums of money or gifts of cash or values easily convertible into money (bearer cheques, gift vouchers, etc.). GUBI employees can offer and accept "suitable" and "adequate" gifts, such as invites to cultural or sporting events or in context of the Code of Ethics. In deciding what is "suitable" and "adequate", GUBI employees must consider the value of the gift or benefit (see below) as well as the frequency with which the gift or benefit or a similar gift or benefit is offered. They must always make sure that the gift or benefit:

- is given as an expression of good will and not expecting favors in return (a gift intended to secure a favor in return must be seen as a bribe),
- is in accordance with generally accepted norms of hospitality, taking into account the norms of where it is offered,
- is offered openly and with transparency and is of a nature that would not cause embarrassment to GUBI if information about it was made public,
- complies with local laws and regulations, including those applicable in the recipient's country,
- adheres to the boundaries set by GUBI and has all necessary permissions; in case of doubt, GUBI Employees must consult with Management.

GUBI Employees may not offer or accept gifts or benefits with a value exceeding 200 euro (or equivalent value) collected in a one-year period by the same person or entity. Any gift or benefit that exceeds this value and cannot be refused for commercial or cultural reasons must be passed to the Human Resources Department. Any employee who receives a gift that must be refused or handed over to Human Resources in accordance with this Policy must thank the person from whom they received it and provide the contents of this policy to them. Promotional and advertising items bearing the company logo may be offered and accepted if they are provided or accepted in accordance with this Policy.

In the case of food, the terms of GUBI's internal standards, regarding authorization and approval of expenses, reasonable supplies, credit cards, savings plans, or any other standards or guidelines that might replace or supplement them at any time, shall apply. In no event will invitations to sporting or cultural events held under the auspices of a GUBI company, which have been explicitly approved by Management of the company, be included in this ban.

5. Making donations for political purposes on behalf of GUBI

GUBI adheres to a policy of strict impartiality; it does not make donations to any political party, political candidate, or foundation that would serve as an intermediary for the transfer of political donations beyond what is established in this Policy. GUBI prohibits providing donations for political purposes that are not permitted by the relevant legislation in the countries where it operates. In any case, any contribution of this kind must be positively assessed in advance by GUBI's lawyers, clearly and correctly accounted for and have the appropriate approvals. GUBI Policy does not prohibit, although it does not encourage, for GUBI Employees of a given country to voluntarily and personally make donations of a political nature, to participate in the political process in their own time and on their own behalf, to express their personal views on legislative or political matters, or to otherwise participate personally in political activity in a given country.

6. Obtaining preferential treatment by using sponsorship or donations as a means of doing so.

GUBI contributes to the development of the communities in which it operates and permits reasonable donations to charitable organisations. However, the Group is aware of the risk of improperly providing donations and sponsorships, which may be interpreted as a mechanism for making payments or donations with the illicit purpose of getting preferential treatment. In this sense, GUBI must make sure that donations to charitable organisations are not masking illegal payments to Public officials or other persons and do not violate Anti-corruption standards. The Group must also make sure that the donation is not a source for funding illegal activity that violates anti-money laundering laws or funding terrorism. Any donation or charitable activity undertaken by GUBI for the benefit of a charitable organization must not create the slightest doubt or impression as to its appropriateness or adequacy and certainly must not constitute a failure to comply with any applicable law or regulation. Before GUBI Employees commit to making a donation to a charitable organisation, the terms of the "Request and approval of activities related to sponsorship, patronage and social activities" process must be followed.

7. Using the company's business relationships and contacts for one's own benefit or a third party's benefit

GUBI employees shall avoid situations or transactions where their personal interests could conflict or be perceived to conflict with the interests of GUBI. This includes: acting using any information obtained while working at GUBI for their own personal benefit or the benefit of a third party; passing said information to a third party for their own personal benefit or the benefit of a third party; or acting in any way that could be interpreted as using advantageous information. Undesirable conflicts of interest may arise when individuals have a personal interest in deals involving GUBI. The personal interest may be direct or indirect and relates not only to the interests of the individual, but also to the interests of their family members and friends. In the event of a conflict, the interests of GUBI always take priority. GUBI employees must inform the Group Management of any potential conflict of interest that may arise.

8. Engaging in business relations with third parties without complying with the minimum requirement of due diligence in familiarising oneself with them

GUBI recognizes that there are circumstances in which it is commercially required or considered wise to maintain good relations with third parties such as authorised persons and partners. Also, the relevant Anti-corruptions standards not always distinguish between actions done by GUBI and someone acting on GUBI's behalf. Employees of GUBI and its companies may therefore be held liable - based on the terms in those standards - for illicit payments made by their subsidiary companies, joint ventures or other business partners, deputies, consultants, subcontractors, providers or any other person providing services on GUBI's behalf, regardless of whether GUBI had any knowledge of the illicit payments.

In these circumstances, where good relationships with third parties are essential to the work environment, GUBI Employees may choose their deputies, consultants, partners, providers or representatives with appropriate caution in accordance with established standards regarding getting to know third parties and verifying their identities. All dealings with third parties that may entail contact with Public officials must be in a written contract, written in appropriate language and in full compliance with applicable anti-corruption standards. The signing of such agreements is subject to the first instance approval of the Legal Department and the approval of Group Management.

9. Other crucial aspects

Keeping of accounting records; GUBI Employees must comply with all GUBI standards, principles, laws, regulations and procedures applicable to accounting and financial reports. Primarily, GUBI Employees must prepare reports and records properly, completely and accurately. It is GUBI's policy to maintain accurate and detailed records that will realistically reflect the transactions and status of assets. Therefore, GUBI Employees are prohibited from making false or fraudulent entries in the books and records of the Group for any reason. All business transactions must be documented in writing and properly accounted for to ensure traceability. In addition, GUBI must oversee financial information through an internal control system.

Training; GUBI's Anti-corruption policy requires that GUBI Employees receive regular training on this issue. Failure to complete the course will require repeating it. The course may be done via e-learning or via another alternative training format if the employee does not have the necessary IT resources and will be coordinated through Human Resources. Failure to take the course by the due date will be considered serious infraction and may lead to disciplinary and employment action in accordance with applicable legislation.

Supervision and control (Audit); As part of the implementation of this Policy, GUBI will conduct regular and secret audits through internal control tools/internal audit. These regular audits are designed to prevent and detect violations of the Anti-corruption standards, this Policy and other applicable Group standards and procedures. Audits will focus on the following points:

- communication and relevant training of GUBI Employees;
- setting and implementing control mechanisms;
- checking random samples of GUBI's trade agreements;
- due diligence procedures used before closing any deals with third parties; and
- efforts made to ensure that all subsidiary companies comply with the Policy

Anti-corruption standards; regular audits must also involve a review of the books and records



maintained related to entertainment, gift and travel expenses of Employees in the name of GUBI. These regular audits must also include a review of records related to welfare benefits, donations to charitable organisations, sponsorships and political donations.

Ethical channel; it is the responsibility of all Group Employees to report any act, deed, action or behaviour that is in violation of this Policy.

Compliance with this Policy is mandatory for all Group Employees. Any ambiguities, suggestions or recommendations on the matter must be brought to the attention of the Group Management.

10. Group Management

- Marcel Vavřík, marcel.vavrik@gubigroup.com, Chairman of the Board GUBI Group, a.s.

GUBI Group
In Šumperk, 1.5.2021