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ANTI-BRIBERY and ANTI-CORRUPTION POLICY

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Anti-Bribery and Anti-Corruption Policy

1. Policy statement

Sabert Corporation Europe ("Sabert", or the "Company") is committed to promoting, maintaining and driving forward high ethical standards in all our business activities. The Company's reputation for upholding lawful business practices is of paramount importance to it and this policy is designed to preserve these values.

This policy sets out the Company's position on any form of bribery and corruption. Bribery is here defined as an inducement or reward (e.g. payments, gifts, favours, or other advantages) offered, promised or provided to gain any commercial, contractual, regulatory or personal advantage. Corruption is here defined as dishonest or fraudulent conduct where someone uses their position to benefit themselves at the expense of others. Bribery and corruption of any kind is strictly prohibited at Sabert. Sabert has a zero-tolerance policy towards bribery and corruption.

This policy:

1.1. applies to all existing or new employees;
1.2. aims to describe the Company's approach to anti-bribery and corruption;
1.3. does not form part of any employee's contract of employment;
1.4. may be revised, tailored to fit unique circumstances, or withdrawn at any time.

2. Scope

All employees are within the scope of this policy and its associated procedures.

This policy applies to all permanent and temporary employees of the Company (including any of its intermediaries, subsidiaries or associated companies). It also applies to any individual or corporate entity associated with the Company or who performs functions in relation to, or for and on behalf of, the Company, including, but not limited to, directors, advisers, agency workers, casual workers, contractors, consultants, seconded staff, agents, suppliers and sponsors ("Associated Persons").

This policy applies to all areas of Sabert's operations, regardless of local practices, regulation and legislation.

3. Purpose

This policy sets out Sabert's position on bribery and corruption and is designed to:

- Articulate a Zero-Tolerance Policy, clearly establishing Sabert's unwavering policy against bribery and corruption;
- Ensure that all employees and Associated Persons understand the requirements to comply with anti-bribery laws, rules and regulations, regardless of geography, jurisdiction, or local practice, across all jurisdictions in which Sabert operates, including the EU and the UK;
- Enable employees and Associated Persons to understand the obligations, expectations and risks associated with unlawful bribery and corruption;
- Enable employees, and Associated Persons where relevant, to make good decisions and recognise, prevent and report any wrongdoing, whether by themselves or others;
- Establish how employees and Associated Persons should report any instances of bribery and corruption through secure reporting and communication channels; and
- Establish how any suspected or reported instances of bribery, corruption, or any other unethical conduct should be properly and effectively dealt with.

4. Definitions

4.1. Bribery

Bribery is a critical concern under anti-corruption laws and encompasses actions including:

- Offering, promising, giving, requesting or accepting any financial or other advantage with the intention of influencing a decision or action improperly, or to obtain an unfair advantage or preferential treatment
- Soliciting a financial or other advantage
- Abusing positions of influence to facilitate bribery
- Authorising any of the above activities

4.2. Corruption

Corruption is the abuse of entrusted power or position for personal or commercial gain. It includes bribery and any other improper conduct intended to influence or distort decision making, undermine fair competition, or breach duties of integrity impartiality or trust.

4.3. Zero-Tolerance

Sabert has a zero-tolerance approach to bribery and corruption. Associated Persons must not, directly or indirectly, offer, promise, give, request, accept or authorise any payment, gift or other advantage to or from any person or organisation, including public officials, where this is intended to obtain an improper business advantage or would breach applicable anti-bribery or anti-corruption laws.

5. Legal Obligations

It is an offence for employees and Associated Persons to:

- Offer, promise, or give a payment, gift, favour, advantage, or other kind of inducement, reward or bribe to another person (private, public, or official) or company to influence a business decision, outcome, or gain preferential treatment;
- Request, receive, agree to receive or accept a payment, gift, favour, advantage or other kind of inducement reward or bribe to another person or company to influence a business outcome.

You (i.e. one of Sabert Corporation Europe's employees or Associated Persons) can be held personally liable for any such offence.

It is also an offence for an employee or an associated person to:

- Bribe another person in the course of doing business with the intention to obtain or retain business; or
- Bribe another person in the course of doing business with the intention to obtain or retain any other kind of advantage for the Company.

The Company can be liable if it has failed to prevent such bribery carried out by employees or Associated Persons. As well as an unlimited fine, this could lead to substantial reputational damage which would impact everyone. Strict adherence to Sabert Corporation Europe's anti-bribery and corruption policy is therefore an obligation for all employees and Associated Persons.

6. Procedure

6.1. Key Requirements

A strict adherence to the guidelines set out in this policy is expected of all employees and Associated Persons at all times.

All employees and Associated Persons are required to:

- Comply with any anti-bribery or anti-corruption legislation that applies in any jurisdiction that Sabert Corporation Europe conducts business or has business associations in;
- Comply with anti-bribery and anti-corruption legislation, regardless of local practices;

- Act honestly, responsibly and with integrity;
- Safeguard and uphold the Company's reputation and values by operating in an ethical, professional and lawful manner at all times;
- Report any wrongdoing or suspected wrongdoing to a Director or to the contacts below.

Employees must not:

- Give the impression that any bribes offered or received will influence any decisions made at Sabert Corporation Europe;
- Offer, promise, give, receive, agree to receive, or accept any payments, gifts, favours, or other kinds of advantages that are intended to influence a business decision or outcome,

Employees must, where necessary:

- Make clear, internally and externally, that Sabert Corporation Europe has a zero-tolerance policy on bribery and corruption;
- Immediately notify a Director if they recognise, identify, or suspect any wrongdoing or offence.

Employees and Associated Persons should use this document and related policies to make sure they understand what is and is not allowed.

6.2. Finance Team

The Finance Team is responsible for applying effective financial control to prevent and detect bribery and corruption. This includes:

- Verifying that all payments, expenses, reimbursements, commissions, and invoices are supported by legitimate documentation;
- Actively reviewing transactions for red flags;
- Maintaining relevant records.

6.3. Due Diligence

Prior to entering into a new commercial relationship, or when renewing contractual arrangements, Sabert will take reasonable steps to understand and verify the identity of customers, suppliers, agents and intermediaries, and other associated persons before entering into a business arrangement with those parties.

6.4. Indicators of Potential Risk

Employees and Associated Persons must remain alert to situations that may indicate an increased risk of bribery or corruption. The presence of one or more of the indicators below does not automatically mean wrongdoing but may require closer scrutiny or escalation.

Examples of potential risk indicators include:

- Requests for cash payments, unusual payment methods, or payments to third parties not named in the contract;
- Requests for payments to be made in advance, offshore, or to accounts in another country without a clear business justification;
- Excessive, disproportionate or repeated gifts, hospitality or entertainment;
- Pressure to bypass normal procurement, approval or financial controls;
- Lack of transparency or refusal to provide standard documentation or contractual terms;
- Use of agents or intermediaries who lack relevant experience, a legitimate business presence, or a clear role;
- Requests for commissions or fees that appear unusually high or vague in description;
- Close personal or family connections between a business partner and a public official or customer decision-maker;
- Statements suggesting that bribes, facilitation payments or 'informal arrangements' are normal or necessary to do business.

Where any such indicators are identified, employees must not proceed without guidance and must raise the concern in accordance with the reporting procedures set out in this policy.

6.5. Political contributions

Employees are strictly prohibited from making any donations to any political party, candidate, or public international organisation on behalf of Sabert or its clients.

6.6. Interactions with government entities and public officials

Sabert engages with government departments and public officials

7. Records and Reporting

7.1. Records

Accurate and complete records, reporting and accounting must be kept. Our records provide valuable information about our business activities, operations and decision-making. To uphold our commitment to responsible and anti-bribery and corruption practices, employees must:

- Record all transactions accurately and completely;
- Only perform authorised transactions;
- Ensure transactions are legitimate;
- Hold records in compliance with GDPR.

Reported cases of wrongdoing and suspected wrongdoing must be held confidentially by Sabert Corporation Europe's Chief Financial Officer and HR Director for a period of 7 years.

7.2. Reporting

Any employee or Associated Persons who recognises or identifies any wrongdoing or suspected wrongdoing is required to email Sabert Corporation Europe's Chief Financial Officer (nzygo@sabert.com) and HR Director (mnicolai@sabert.com) If in doubt as to what might amount to bribery or other unethical conduct, or might constitute a breach of this policy, you should refer the matter to a director.

8. Sanctions for breach

8.1. Employees

Breach of any of the provisions of this policy by employees will constitute a disciplinary offence and will be dealt with in accordance with the Company's disciplinary procedure. Depending on the gravity of the offence, it may be treated as gross misconduct and could render the employee liable to summary dismissal.

8.2. Associated Persons

Breach of this policy by Associated Persons could lead to the suspension or termination of any relevant contract, sub-contract or other agreement with the associated person.

9. Gifts and hospitality

Gifts and hospitality are not prohibited, provided that this is not done in the expectation or hope of an advantage or preferential treatment.

The Company recognises that hospitality and corporate entertainment can provide opportunities to strengthen business relationships, enhance the Company's reputation and deepen prospective clients' or suppliers' understanding of our business.

Employees can find more information in the Company's *Corporate Gifts and Hospitality Policy.*

10. Training

Sabert will ensure that this policy is clearly communicated and that proportionate training and awareness programmes are delivered on a regular basis. Particular attention will be given to employees in roles that involve increased exposure to external third parties, including purchasing, sales, finance and management positions.

Document Change History

Revision Date	Version	Author	Changes
23/03/2023	1.0	Talia Goldman, ESG Manager	First Issue
11/06/2024	2.0	Talia Goldman, ESG Manager	Second Issue
07/04/2026	3.0	Talia Goldman, ESG Director – Europe & UKI	Updates for Sabert Corporation Europe
28/04/2026	4.0	Talia Goldman, ESG Director – Europe & UKI	Further updates