

# ANTI-BRIBERY AND ANTI-CORRUPTION GROUP POLICY

## History

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## JAKALA Codification

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## Contact for this documents

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## SUMMARY

1.	Policy Statement.....	4
2.	Purpose/Objectives .....	4
3.	Scope of the Policy .....	5
3.1	Intended audience .....	5
3.2	Applying the Policy.....	5
3.3	Conditions and exclusions .....	6
4.	The Anti-bribery and Anti-Corruption Policy.....	6
4.1	Forms of Corruptions .....	6
4.1.1	Bribery of Public Officials.....	6
4.1.2	Bribery in private business relationships.....	7
4.1.3	Facilitations payments.....	7
4.1.4	Fraudulent books and records-keeping.....	7
4.1.5	Extortion .....	7
4.1.6	Influence peddling .....	8
4.2	Example of corrupt practices and guidance.....	8
4.2.1	General requirements .....	8
4.2.2	Gifts.....	8
4.2.3	Meals.....	9
4.2.4	Entertainment.....	9
4.2.5	Travel and Lodging.....	10
4.2.6	Charitable donations .....	11
4.2.7	Political contributions .....	11
4.3	Roles and responsibilities.....	12
4.3.1	All Jakala staff. Channels for reporting violations and concerns.....	12
4.3.2	Global Corporate Affairs & Sustainability Department.....	12

4.3.3 Supervisory Body or other comparable body .....12

4.3.4 Human Resources Department .....12

## 1. Policy Statement

The Jakala Group (hereinafter also referred to as "**Jakala**") operates a global business, and our continued success depends in large part on the trust and confidence of our clients.

Further to this, upholding responsible and fair business practices is core to Jakala's values. We constantly strive to ensure that the best practices of corporate governance and disclosure requirements are followed.

In the course of maintaining clients' trust and being true to our values, Jakala recognizes the importance of complying with all applicable laws including any regulations relating to anti-bribery and corruption worldwide.

Therefore, Jakala is committed to the prevention, and detection of bribery and all other corrupt business practices. Jakala vigorously enforces its business practice of not engaging in corruption or bribery whenever and wherever it operates.

Our commitment to fight bribery and corruption is in line with Jakala's existing policies, including the Organization, Management and Control Model, Code of Ethics, Whistleblowing Procedure and all of which can be found on the company website at the following link <https://www.jakala.com/sustainability-sustainable-growth>, and the Anti-Corruption Management System Manual.

While conducting business Jakala and its personnel may be exposed to situations where they face potential corruption risks. The ensuing provisions provide guidance to its employees and associates who work for, and with, Jakala.

This Policy is being formulated to articulate Jakala's commitment to:

- Conduct business in a fair and ethical manner with honesty and transparency;
- Deal with any form of bribery and corruption consistently and decisively;
- Adapt and comply with the changing laws and regulations;
- Train its staff on recognizing and reporting bribery and corruption;
- Designate impartial departments and people within Jakala responsible for preventing and monitoring any suspected instances of bribery and corruption;
- Create awareness of Jakala's anti-bribery and corruption stance.

## 2. Purpose / Objectives

The purpose of this Policy is to outline and explain the prohibitions against bribery and corruption in all of Jakala's operations, highlighting the specific compliance requirements relating to these prohibitions, and reinforcing Jakala's commitment to conducting business globally with the highest level of honesty and integrity.

Jakala expects and requires anyone acting on its behalf to comply with all applicable regulations and company policies to help protect the company from potential liabilities and penalties.

The Policy is intended to articulate the following principles:

- Zero tolerance towards non-compliance with this Policy and applicable anti-bribery legislation;
- Maintaining appropriate business relationships with government officials, clients, vendors and business partners;
- Keeping operational and control functions separate to avoid any abuse of power;
- Communicating the Policy to anyone who interacts with government officials and/or clients on behalf of Jakala.

This Policy is further aimed at assisting any Jakala stakeholders to understand and comply with:

- Italian Legislative Decree No.231/2001 (Decree 231)
- The US Foreign Corrupt Practices Act, 1977 (FCPA);
- The UK Bribery Act, 2010 (UKBA);
- Any other anti-bribery or corruption regulations that prohibit the offer, promise or payment and demand, request or acceptance of anything of value to obtain or retain business or obtain an improper advantage.

### **3. Scope of the Policy**

#### **3.1 *Intended audience***

This Policy is applicable to all individuals working for Jakala worldwide and all affiliates and subsidiaries which form part of the Jakala Group. It is applicable to all levels and grades, including chairmen, C-level functions, senior executives, employees, consultants, contractors, trainees, volunteers, interns, agents, or any other person associated with Jakala.

Compliance with this Policy is mandatory and no individual or body associated with Jakala can waive compliance with this Policy. In each of the jurisdictions, Jakala operates, employees are expected to follow this Policy and applicable law.

This Policy also extends to all of Jakala's financial record-keeping activities.

#### **3.2 *Applying the Policy***

This Policy is published on the company website so that all employees, suppliers and partners are required to read, understand and comply with it.

Compliance is a condition of employment or engagement.

Violations, regardless of the place of activity, may lead to disciplinary sanctions for employees, up to and including termination of employment, as foreseen by applicable local regulations. Violations can also expose individuals to civil damages, criminal fines and other penalties, including imprisonment.

Any partner or supplier who does not act in accordance with this Policy will be subject to the penalties provided for in each contract.

### 3.3 Conditions and exclusions

Any subsequent amendment of this Policy, if not material, must be approved by Jakala's Audits, Risks and Sustainability Committee. Any employee who, in good faith, becomes aware of any form of bribery or corruption is encouraged to report it via the channels described in Section 4.3 of this Policy.

## 4. The Anti-Bribery and Anti-Corruption Policy

### 4.1 Forms of corruption

#### 4.1.1 Bribery of Public Officials

Bribery in a governmental relationship means offering, promising or giving **anything of value** to a **government official** or agency, directly or indirectly, with the intention of influencing such person or agency in order to obtain or retain an **improper business advantage** for Jakala.

The offering of 'anything of value' can take many forms, from money to benefits in-kind, such as entertainment, favors, services, loans, loan guarantees, discounts, the use of property or equipment, job offers, transportation, and the payment of expenses or debts.

The concept of 'government official' is to be understood widely. It encompasses any person, including, but not limited to:

- Holding a legislative, executive, administrative or judicial position;
- Elected or appointed to provide a public service and/or perform any public function, including as agents;
- Employed by a state-owned or state-controlled enterprise;
- A royal family member;
- A public servant of an international governmental organization, or
- A candidate for political office or a person holding a significant position, with decision-making power, in a political party.

Close relatives of public officials, even if they are not a public official themselves, should be treated as if they were. The promise, offering or giving an undue advantage to a close relative of a public official carries the same sanction as conferring an improper advantage on an official themselves.

An improper business advantage can be any advantage obtained for Jakala by having a representative violate their duties to their organization. Examples of an 'improper advantage' include (but are not limited to), giving anything of value (in excess of what should normally be charged or payable) in order to:

- influence the award of a contract;
- prevent some action, such as the imposition of a penalty, tax or fine, an investigation, or the making of a claim; or
- obtain confidential information about business opportunities, bids or the activities of a competitor.

#### 4.1.2 Bribery in private business relationships

Bribery in a private business relationship means offering, promising or giving anything of value to a private person or to a business, directly or indirectly, with the intention of influencing such person or business in order to obtain or retain an improper business advantage for Jakala.

For example, a Jakala employee offering an undue advantage in exchange for winning a client bid is considered an act of private corruption and is condemned by this Policy.

#### 4.1.3 Facilitation payments

Facilitation payments are payments that are made to speed up or secure routine and non-discretionary governmental action, often also referred to as 'grease payments.' For example:

- Processing a visa application;
- Obtaining a business license
- Scheduling an inspection;
- Securing mail pick-up or delivery; or
- Getting utilities connected.

Facilitation payments are illegal in most countries. Even if legal in some jurisdictions, making such payment is a violation of this Policy.

'Fast track' public services that offer an expedited service at an official and transparent price to all persons are not included in 'facilitation payments.' An example of this is if a government offers 'fast track' visa application for up to 3 days for €100, but alternatively offers a 'normal track' application process that takes up to one month for €20. Anyone is free to choose which track is preferred.

#### 4.1.4 Fraudulent books and record-keeping

Jakala employees may not maintain or participate in maintaining undisclosed, improperly identified or unrecorded accounts for any purpose. Employees may not manipulate or participate in manipulating entries in an effort to mask transactions. Employees may not omit or participate in omitting any transaction, even a small transaction, from Jakala's books or records. Employees must record transactions in reasonable detail pursuant to Jakala's policies and procedures.

#### 4.1.5 Extortion

Extortion may be defined as seeking an undue advantage through the use of violence, the threat of violence or coercion.

Certain government officials abuse their authority to obtain undue advantages, for example by soliciting an advantage in exchange for waiving fines e.g. during tax audits.

Extortion is a form of corruption. Jakala prohibits any forms of yielding to extortion, regardless of the country or the activity concerned.

#### 4.1.6 Influence peddling

Influence peddling includes the solicitation or acceptance by any person, directly or indirectly, of an undue advantage for them or anyone else, for that person to abuse their presumed or real influence with a view to obtaining an undue advantage from a government official.

Jakala has zero tolerance for any form of influence peddling, regardless of the country or the activity concerned.

## 4.2 *Examples of corrupt practices and guidance*

### 4.2.1 General requirements

There are various items to consider in relation to compliance with anti-bribery and corruption rules and this Policy. The list below covers the key aspects to keep in mind while doing day-to-day business, and compliance with it needs to be closely monitored regardless of any particular details around a potential bribery or corruption situation.

Any and all gifts, meals, entertainments, travel and lodging (Art.4.2.2 – 4.2.5 of this Policy), whether given to or received from a third party, must meet the following requirements:

- it complies with any and all laws, Jakala and the recipient's employer policies & procedures;
- It occurs in accordance with a legitimate business purpose;
- It is not made to unduly influence an action or be made to gain an undue advantage;
- It has reasonable value;
- It is appropriate to the circumstances and occasion for which it is made;
- It shall not create an appearance of impropriety;
- It is not reasonably understandable as a bribe;
- It is not frequently given or received by the same recipient.

### 4.2.2 Gifts

Giving or receiving gifts or gratuities is often an important part of maintaining and developing business relationships and might be customary at times on the occasion of festivals or during certain corporate events. However, all gifts should be:

- Compliant with the General Requirements in Art.4.2.1;
- Take into consideration country-specific laws and client policies on gifts;
- Be only of nominal value<sup>1</sup> (including taxes, shipping and/or other fees).
- It is only provided to the business contact and not to any related party of theirs;
- It is never given in cash, including gift cards and vouchers.

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<sup>1</sup> The amount deemed as nominal should not exceed USD 100 (or currency equivalent) and must be approved by the relevant Head of Department before giving the gift.



**Example:** A client representative asks you to provide a free backpack with the Jakala logo for his son's 16th birthday party and suggests this might help Jakala win an upcoming bid. You'd like to maintain good relationship with this person. Besides, the backpack was ordered in excess as part of the corporate holiday season employee gift-giving and has already been paid for by the company.

**Solution:** You should politely explain that your company policy prevents you from being able to satisfy this request and that providing the backpack may constitute a bribery in private business relationships.

### 4.2.3 Meals

Meals may not be offered or accepted for an improper favor or benefit. Jakala recognizes that meals may be an important part of building goodwill and developing relationships with clients, partners and vendors. However, offers or acceptance of meals must be exercised with discretion. Depending on the value, frequency and circumstances in which they take place, meals can be seen as a bribe.

A meal can be offered or accepted if the following conditions are met:

- It is compliant with the conditions in Art.4.2.1;
- It is directly business-related, for example, it takes place in the course of a meeting or has a business purpose;
- It is of a standard value under local standards.

**Example:** You need a big deal to reach the annual sales target. You are preparing the bid for a big contract that you are eager to win. An acquaintance of yours who works for the client approaches you and offers to reveal the evaluation criteria and provide you with information on bids already submitted by some of Jakala's competitors if you take them out to the fanciest restaurant in town and buy them dinner.

**Solution:** You should refuse to go out for dinner with your acquaintance and disclose to your manager that you have been approached with this offer. Depending on the circumstances, Jakala may need to disclose to the client that there might be a leak in their bidding process.

### 4.2.4 Entertainment

Invitations to sports and cultural events are often an important part of maintaining and developing business relationships and might be customary at times on the occasion of certain corporate events. However, they should be for a genuine business purpose, reasonable in nature, given in the ordinary course of business and comply with this Policy.

Offering or accepting entertainment invitations are allowed if the following are met:

- Compliance with the General Requirements in Art.4.2.1;
- Take into consideration country-specific laws and client policies on gifts;
- A Jakala employee is present at the event;

- The monetary value of the entertainment event does not exceed USD 100<sup>2</sup>, e.g. an event ticket;
- The entertainment is legal and socially acceptable.

**Example:** A municipality official responsible for managing the client-supplier relationship between the municipality and Jakala threatens to terminate our professional services contract, but hints that two tickets for the Champions League final might make them reevaluate their position. You happen to be able to easily find tickets for the event at a reasonable price.

**Solution:** Even if you can easily get the tickets you must decline the offer. The mere request for such tickets in exchange for exercising influence is inappropriate. Jakala may further need to alert the relevant authorities as this the official's request may constitute a crime.

#### 4.2.5 Travel and Lodging

Travel and lodging of non-Jakala people paid by Jakala is allowed, but only if they can be motivated by specific circumstances serving a legitimate business purpose, for example, in the case of a Jakala-organized corporate event. Also, any such travel must be properly documented in line with the relevant Travel Policy.

Whenever possible, Jakala should pay providers (airlines, hotels, etc.) directly for any travel and lodging.

The following conditions need to be met for every travel and lodging accommodation:

- Compliance with the General Requirements in Art.4.2.1;
- Compliance with the relevant *Jakala Travel Policy*;
- The payment may not be for a class of travel or lodging that is more expensive that would be permitted for an employee holding a comparable rank at Jakala;
- The payment may only cover a person who is needed in view of the business purpose justifying the travel;
- No payment may be made for the person's family, friends or others; and
- No significant side trip or extra days may be added to the trip that are not directly related to the business purpose justifying the travel unless the side trip or extra days are at the person's own expense and result in no additional cost to Jakala.

**Example:** In the course of the performance of a contract, you have arranged a marketing and technology workshop in Milan for the benefit of designated client representatives. Prior to the trip, the head of the client's delegation asks for a visit for all team members to Lake Garda. The workshop program allows such side activity.

**Solution:** There is no problem in organizing a trip to Lake Garda if agreed upon with your manager. However, any local sight-seeing trips arranged must not include significant extra travel or overnight accommodation and must comply with all the rules outlined above.

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<sup>2</sup> The amount deemed as nominal should not exceed USD 100 (or currency equivalent) and must be approved by the relevant Head of Department beforehand.

#### 4.2.6 Charitable donations

As part of its social commitment, Jakala may consider making charitable contributions to institutions or organizations supporting social causes.

The procedures for the disbursement of such contributions are described in the corporate protocols of the Group companies. If the Group companies have not adopted an internal protocol, reference is made to Protocol PT\_P16 "Management of donations" where applicable and in compliance with the local regulations of each country.

In any case, before making such contributions, the following must be ensured:

- The institution or organization to which the contribution is made must be approved by the competent body;
- all the necessary documents are collected
- The contributions are not made as a substitute of or supplement to bribery;
- Any potential or even perceived conflict of interest situation associated with the donation has been disclosed and cleared.

**Example:** A key member of a developers team needs to travel to a client site in a remote location to finalize a project. A visa is required to enter the country, but there is little chance it will be issued in time for the Jakala employee to be able to travel. An official of this country's embassy suggests that a small donation of USD 1,000 to the country's Ministry of Social Welfare may expedite the visa issuance. The potential costs of the Jakala employee not travelling far exceed the requested amount of money.

**Solution:** Regardless of whether the donation will be used for a good cause or whether there will be damages for the company, such donation would be made as a substitute for bribery. You should refuse to pay the requested amount and discuss with your manager alternative options to finish the client project if the visa is not issued in time.

#### 4.2.7 Political contributions

Any contribution, financial or in-kind, towards or to support a political cause, party, politician or candidate of a political office including, but not limited to, gifts of property or services, advertising or promotional activities is prohibited, unless they are carried out for the purposes and in the manner set out in the *Sponsorship Protocol*, to the contents of which reference is made

Jakala is apolitical and does not contribute financially or in-kind to political parties, politicians and related institutions in any of the countries where it operates.

**Example:** A local political candidate you personally know asks for a contribution to their campaign on behalf of Jakala. She runs on a platform for reducing tax and social security burden for technology companies.

**Solution:** Any company involvement in supporting a political candidate is strictly prohibited. You should politely refuse the request.

## 4.3 Roles and responsibilities

### 4.3.1 All Jakala staff. Channels for reporting violations and concerns.

All employees are expected to abide by the [Jakala Code of Ethics](#) and any other relevant corporate policy or procedure.

Employees are further expected to raise concerns about any issue or suspicion of bribery or corruption at the earliest possible stage or if an employee:

- is offered a corrupt payment or bribe by a third party,
- is asked to make a corrupt payment or bribe, or
- suspects that a corrupt payment or bribe may be requested or made in the future.

If an employee has any concerns about any business dealings, irrespective of whether it is covered by anti-bribery or corruption laws, or suspects that a conflict with this Policy or applicable law has occurred or may occur, such employee must report such concerns via the channels described in the Whistleblowing Policy of each companies.

Jakala encourages openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. Jakala is committed to ensuring no one suffers any detriment or unfavorable treatment because they report something in good faith. No one at Jakala shall threaten or retaliate against another employee who has refused to commit corrupt or bribery payment violation or who has raised concerns under this Policy. If an employee believes they have received such treatment, such employee should raise the issue to their respective manager.

Any questions regarding the application of this Policy shall be addressed to Jakala's Global Sustainability & Corporate Affairs Department ("**Sust Department**").

### 4.3.2 Global Sustainability & Corporate Affairs Department

Jakala's Sust Department is responsible for maintaining this Policy up to date, for interpreting its provisions and for informing all relevant parties about it.

The Sust Department further maintains documentation on verification activities and controls carried out.

### 4.3.3 231 Supervisory Body or other comparable body

In compliance with the provisions of Italian Legislative Decree 231/2001, the Supervisory Body of each Group company shall report to its respective Board of Directors, at least every six months, any instances of detected bribery or corruption within the scope of this Policy. For Group companies operating in countries where the establishment of a Supervisory Body or a similar oversight mechanism within companies is not required, the responsibility for reporting such instances lies with the designated corporate governance body or the appropriate managerial authority, in accordance with local laws and internal procedures.

### 4.3.4 Human Resources Department

It's responsible for implementing and updating the database for the declarations required of candidates.

Data classification:  
Public