

Anti-Corruption Policy and Principles

Our company, TAM CERT Vizsgáló és Tanúsító Kft., is committed to the principles of anti-corruption, does not authorise its employees to act or authorise third parties (including auditors, experts, subcontractors, intra-group business partners) to act in any way that would result in a violation of the anti-corruption legislation and regulations in force at the time.

Prohibits the acceptance of undue advantages or benefits (not contractually agreed) from persons or organisations acting on behalf of the organisation to influence the outcome of the audit, investigation, expertise ..., excluding audit lunches, attendance at other related client events, which are considered acceptable as part of the business relationship..

In line with the intentions, objectives and strategy of OUR SOCIETY against corruption, we make the following statements and commitments:

- expressly **prohibits and opposes all forms of corruption**
- strictly prohibits its employees and any person acting on behalf of or on behalf of the Company (hereinafter collectively: employees) offer, promise, give, solicit, accept, receive or permit to be offered, promised, given, received or permitted to be given any **undue advantage** for the purpose of exercising undue influence over any public official or for the purpose of securing or even giving the appearance of securing an undue business advantage
- is committed to zero tolerance of corruption and bribery, including in **charitable and sponsorship activities**
- as part of this document, it defines and publishes an anti-corruption policy that reflects its attitude and expectations in cases, instances and situations of corruption and suspected corruption.

The **Company complies with and enforces laws prohibiting corruption** and expects its employees to:

- know and respect anti-corruption rules and never engage in corruption,
- avoid transactions and circumstances that could create even the appearance of impropriety,
- immediately report any suspected or actual corruption or any evidence of such activity,
- never do any favour involving misconduct.

The Company's managers have a special responsibility for **communicating**, complying with and enforcing the anti-corruption provisions.

The managers of the Company

- set a good example
- ensure that all employees are familiar with the anticorruption rules and this policy and the related anticorruption principles
- promote an ethical corporate culture
- protect those who report corruption concerns, and
- self-report any unethical or suspected cases of corruption.

The Company **encourages the confidential expression of bona fide or reasonable concerns without fear of reprisal**, and maintains several channels¹ for reporting corruption or suspected corruption (in person, in writing by post, by email).

The Society is **constantly improving its processes** to make them more supportive of anti-corruption efforts. Accordingly, it regularly assesses and evaluates **the operational risks of corruption and the exposure of jobs to corruption risks**, sets anti-corruption targets and implements measures to achieve them, with the necessary resources provided by management.

Budapest, 2024-01-01

¹ These channels are intended to ensure direct reporting to the Governing Board, which is also responsible for ensuring independence and impartiality (e.g. itelnok@tamcerthu)