

**POLITICA ANTICORUPTIE
A CARGUS S.R.L**

**THE ANTI-CORRUPTION POLICY
OF CARGUS S.R.L.**

I. Dispozitii generale

Prezenta Politica stabileste baza administrativa si organizatorica pentru prevenirea coruptiei, practicilor corupte, a spalarii banilor si prevenirea si/sau eliminarea consecintelor incalcarii legislatiei in domeniul coruptiei la nivelul companiei **CARGUS S.R.L.** (denumita in continuare "**Societatea**" sau "**Cargus**"), societate cu sediul social in Strada 11 Iunie, Nr. 14, Sector 4, Bucuresti, inregistrata la Registrului Comertului din Bucuresti, sub nr. J40/4892/2022, cod unic de inregistrare fiscala RO 3541906.

Prezenta Politica reprezinta un angajament al **Cargus** ca activitatile derulate au un caracter etic si in conformitate cu toate legile relevante in vigoare, indiferent de locul in care isi desfasoara activitatea. Desi **Cargus** cunoaste faptul ca in Romania sectorul public este cel vizat cu precadere de aceste practici, totusi probleme specifice din sfera coruptiei interfereaza adesea si cu sectorul privat. Prin urmare, **Cargus**, in calitate de actor economic privat, apreciaza ca fiind necesar sa isi dea concursul si sa gaseasca modalitati de a lupta eficient impotriva coruptiei si a fraudei in toate formele sale de manifestare.

Prezenta Politica este implementata la nivelul **Societatii** si este valida pentru toate subdiviziile sale structurale, in plus aceasta se aplica in cazul tuturor tipurilor de activitati proprii sau subcontractate desfasurate de **Cargus**.

Cargus nu se implica si nu accepta niciun fel de activitati care nu sunt in conformitate cu prezenta Politica sau cu legile anticoruptie aplicabile.

I. General Provisions

This Policy establishes the administrative and organizational basis for the prevention of corruption, corrupt practices, money laundering and the prevention and/or elimination of the consequences of violating the legislation in the field of corruption at the level of **CARGUS S.R.L.** (hereinafter referred to as "**the Company**" or "**Cargus**"), a company with its registered office in 11 June Street, No. 14, District 4, Bucharest, registered with the Trade Register under number J40/4892/2022, unique fiscal registration code RO 3541906.

This Policy represents a commitment of **Cargus** that the activities carried out have an ethical character and in accordance with all the relevant laws in force, regardless of the place where it carries out its activity. Although **Cargus** knows that in Romania the public sector is the one mainly targeted by these practices, specific problems in the field of corruption often interfere with the private sector. Therefore, **Cargus**, as a private economic actor, considers it necessary to compete and find ways to effectively fight corruption and fraud in all its forms. This Policy is implemented at the level of the **Company** and is valid for all its structural subdivisions, in addition it applies to all types of own or subcontracted activities carried out by **Cargus**.

Cargus does not engage in or accept any activities that are not in accordance with this Policy or applicable anti-corruption laws.

Prezentul document a fost elaborat cu respectarea legislației specifice, din conținutul careia enumerăm în principal cele mai importante reglementări:

- Lege nr. 78 din 8 mai 2000 pentru prevenirea, descoperirea și sancționarea faptelor de corupție, cu modificările și completările ulterioare
- Lege nr. 27 din 16 ianuarie 2002 pentru ratificarea Convenției penale privind corupția, adoptată la Strasbourg la 27 ianuarie 1999
- Lege nr. 147 din 1 aprilie 2002 pentru ratificarea Convenției civile asupra corupției, adoptată la Strasbourg la 4 noiembrie 1999
- Lege nr. 365 din 15 septembrie 2004 pentru ratificarea Convenției Națiunilor Unite împotriva corupției, adoptată la New York la 31 octombrie 2003
- Lege nr. 161 din 19 aprilie 2003 privind unele măsuri pentru asigurarea transparenței în exercitarea demnităților publice, a funcțiilor publice și în mediul de afaceri, prevenirea și sancționarea corupției, cu modificările și completările ulterioare
- Lege nr. 286/2009 din 17 iulie 2009 privind Codul penal cu modificările și completările ulterioare. Prevederi incidente în materie: Infrațiuni de corupție
- Lege nr. 129/11.07.2019 pentru prevenirea și combaterea spălării banilor și finanțării terorismului, precum și pentru modificarea și completarea unor acte normative

II. Scop-obiective

Prezenta Politică urmărește o serie de obiective precum:

- descrierea interdicțiilor **Societății** în ceea ce privește mita și corupția în toate aspectele

This document has been prepared in compliance with specific legislation, the content of which we list mainly the most important regulations.

- Law no. 78 of May 8, 2000 for the prevention, discovery and sanctioning of acts of corruption, with subsequent amendments and completions
- Law no. 27 of 16 January 2002 for the ratification of the Criminal Law Convention on Corruption, adopted in Strasbourg on 27 January 1999
- Law no. 147 of 1 April 2002 for the ratification of the Civil Convention on Corruption, adopted in Strasbourg on 4 November 1999
- Law no. 365 of 15 September 2004 for the ratification of the United Nations Convention against Corruption, adopted in New York on 31 October 2003
- Law no. 161 of April 19, 2003 regarding some measures for ensuring transparency in the exercise of public dignities, public positions and in the business environment, prevention and sanctioning of corruption, with subsequent amendments and completions
- Law no. 286/2009 of July 17, 2009 on the Criminal Code with subsequent amendments and completions. Incidental provisions in the matter: Corruption offenses
- Law no. 129/11.07.2019 for preventing and combating money laundering and terrorist financing, as well as for amending and supplementing some normative acts

II. Purpose-Objectives

This Policy pursues a number of objectives such as:

- description of the **Company's** interdictions regarding bribery and corruption in all aspects

operatiunilor de afaceri;

- prevenirea oricaror manifestari de coruptie, atat in numele, cat si referitor la **Societate** si/sau la angajatii si subcontractorii acesteia; respectarea cerintelor prevazute in legile anticoruptie in vigoare atunci cand **Societatea** se implica in propriile activitati de afaceri;
- consolidarea angajamentului **Societatii** de a-si dirija afacerea la nivel global la cele mai inalte standarde de onestitate si integritate;
- perfectionarea si dezvoltarea culturii corporative a **Societatii**, implementarea celor mai bune practici si standarde de conduita responsabila in afaceri, incluzand zona de respectare a masurilor anticoruptie.

III. Persoanele vizate

Politica este valabila pentru toti angajatii **Societatii**, incluzand managementul/reprezentantii si agentii acesteia.

Persoanelor vizate li se cere sa se familiarizeze cu/sa respecte prezenta politica.

Persoanele vizate au responsabilitatea si obligatia personala de a desfasura activitatile de afaceri ale **Societatii** in mod etic si in conformitate cu legea. In caz contrar, fata de oricare persoana vizata se pot lua masuri disciplinare, masuri reglementare si penale, care pot duce la amenzi, excluderea din anumite pozitii, atingere adusa reputatiei si alte sanctiuni, pana la inchisoare.

Prezenta Politica este valabila pentru toti agentii si personalul acestora, prin extensie.

IV. Definitii

Act de coruptie inseamna actul deliberat de: (a) a promite, a oferi sau a da, direct sau indirect, prin

of business operations;

- prevention of any manifestations of corruption, both in the name and in relation to the **Company** and/or its employees and subcontractors; compliance with the requirements provided in the anti-corruption laws in force when the **Company** is involved in its own business activities;
- strengthening the **Company's** commitment to conduct its business globally to the highest standards of honesty and integrity;
- perfecting and developing the corporate culture of the **Company**, implementing the best practices and standards of responsible business conduct, including the area of compliance with anti-corruption measures

III. Data Subjects

The policy is valid for all employees of the **Company**, including its management/representatives and agents.

The data subjects are required to familiarize themselves with/to respect this policy.

The data subjects have the personal responsibility and obligation to carry out the business activities of the **Company** ethically and in accordance with the law. Otherwise, disciplinary measures, regulatory and criminal measures may be taken against any person concerned, which may lead to fines, exclusion from certain positions, damage to reputation and other sanctions, up to imprisonment.

This Policy is valid for all agencies and their staff, by extension

IV. Definitions

Act of corruption means the deliberate act of: (a) promising, offering or giving, directly or indirectly,

intermediul altor persoane, cum ar fi intermediarii terti sau (b) a pretinde, a accepta promisiunea ori a primi direct sau indirect, prin alții, cum ar fi intermediari terti, bani sau alte foloase care nu i se cuvin, inclusiv sub forma de donatie, cadou, invitatie, recompensa sau orice valoare pentru orice persoana (inclusiv orice functionar public), pentru ei insisi sau pentru un tert, in legatura cu indeplinirea, neindeplinirea, urgentarea ori intarzierea indeplinirii unui act privitor la indatoririle sale legale sau in legatura cu efectuarea unui act contrar acestor indatoriri. De asemenea, acestea sunt considerate acte de coruptie daca ar putea sau ar putea fi percepute fie ca o incurajare de a comite un act de coruptie, fie ca in mod deliberat fapte de coruptie in fiecare caz, in scopul de a induce orice persoana (inclusiv un functionar public) sa isi indeplineasca functiile incorect sau necinstit si/sau sa obtina vreun beneficiu necuvenit.

Agentii Societatii sunt partenerii, furnizorii, distribuitorii, consultantii, reprezentantii, subcontractorii independenti, partenerii din societatile mixte sau intermediarii cu care Societatea colaboreaza.

Angajatii Societatii sunt persoanele fizice implicate in relatii de munca pe durata nedeterminata sau temporare cu Societatea, care au incheiat un contract cu caracter juridic civil si agentii angajati de Societate, cu implicarea organizatiilor din exterior care se ocupa cu furnizarea de personal.

Cadou reprezinta ceea ce se primeste sau se ofera in dar, cum ar fi: produs, premiu, obiect de valoare, precum si orice alte avantaje indiferent de forma acestora.

Functionar public inseamna orice persoana care, permanent sau temporar, cu sau fara remuneratie (i) exercita atributii si responsabilitati, stabilite in temeiul

through other persons, such as third-party intermediaries, or (b) claiming, accepting the promise or receiving it directly or indirectly, through others, such as third-party intermediaries, money or other benefits not due to him, including in the form of a donation, gift, invitation, reward or any value to any person (including any public servant), to themselves or to a third, in connection with the fulfillment, non-fulfillment, urgency or delay of the fulfillment of an act regarding its legal duties or in connection with the performance of an act contrary to these duties. They are also considered acts of corruption if they could or could be perceived either as an encouragement to commit an act of corruption, or as deliberately acts of corruption in each case, in order to induce any person (including a civil servant) to perform his duties incorrectly or dishonestly and / or to obtain any undue benefit.

The **Agents** of the Company are partners, suppliers, distributors, consultants, representatives, independent subcontractors, partners in joint ventures or intermediaries with which the Company collaborates.

The **Employees** of the Company are individuals involved in employment relationships for an indefinite or temporary period with the Company, who have concluded a civil legal contract and agents employed by the Company, with the involvement of outside organizations dealing with the provision of staff.

Gift represents what is received or offered as a gift, such as: product, prize, valuable object, as well as any other advantages regardless of their form.

Civil Servant means any person who, permanently or temporarily, with or without remuneration (i) exercises attributions and responsibilities,

legii, in scopul realizarii prerogativelor puterii legislative, executive sau judecatoresti (ii) exercita o functie de demnitate publica sau o functie publica de orice natura, (iii) exercita singura sau impreuna cu alte persoane, in cadrul unei regii autonome, al altui operator economic sau al unei persoane juridice cu capital integral sau majoritar de stat, atributii legate de realizarea obiectului de activitate al acesteia.

Management include directorul general, directorul financiar, membrii ai Consiliului de administratie si alti directori definiti astfel intern.

Obiect de valoare poate include orice articol cu valoare monetara, dar fara a se limita la acestea: numerar sau echivalentul acestuia (incluzand cardurile cadou); • beneficii si privilegii (cum ar fi accesul special la o agentie guvernamentala); • prestarea de servicii care in alte situatii ar fi platite sau achizitionate; • cadouri; • contracte sau alte oportunitati de afaceri acordate unei companii, care sunt detinute de un reprezentant guvernamental care are interesul de a obtine foloase; • contracte favorabile sau dirijate; • oportunitati de angajare, incluzand acele oportunitati puse la dispozitia unui membru al familiei, unui prieten al unui reprezentat guvernamental sau unui reprezentant al unei organizatii comerciale, cum ar fi pozitii in cadrul societatilor mixte sau oportunitati de consultanta; • donatii in scop caritabil; • contributi politice; • cheltuieli medicale, educationale sau de intretinere; • cheltuieli de calatorie, cheltuieli cu hrana, cazarea, cumparaturile sau distractia sau • oportunitati de investitie sau optiuni de castig.

Spalarea banilor inseamna: schimbarea sau transferul de bunuri, cunoscand ca provin din savarsirea de infractiuni, in scopul ascunderii sau a disimularii originii ilicite a acestor bunuri sau in scopul de a ajuta persoana care a savarsit infractiunea din care provin bunurile sa se sustraga de la urmarire, judecata sau executarea

established under the law, in order to exercise the prerogatives of the legislative, executive or judicial power (ii) exercises a function of public dignity or a function public of any nature, (iii) exercises alone or together with other persons, within an autonomous utility, another economic operator or a legal entity with full or majority state capital, attributions related to the achievement of its object of activity.

Management includes the General Manager, the Chief Financial Officer, the members of the Board of Directors and other managers defined in this way internally.

An **Object of Value** may include any item with monetary value, but not limited to: cash or its equivalent (including gift cards); • benefits and privileges (such as special access to a government agency); • providing services that in other situations would be paid or purchased; • gifts; • contracts or other business opportunities granted to a company, which are held by a government representative who has an interest in obtaining benefits; • favorable or directed contracts; • employment opportunities, including those opportunities made available to a family member, a friend of a government representative or a representative of a commercial organization, such as positions in joint ventures or consulting opportunities; • charitable donations; • political contributions; • medical, educational or maintenance expenses; • travel expenses, food expenses, accommodation, shopping or entertainment; or • investment opportunities or earning options.

Money Laundering means: the exchange or transfer of goods, knowing that they come from the commission of crimes, in order to hide or conceal the illicit origin of these goods or in order to help the person who committed the crime from which the goods come to evade prosecution, trial or

pedepsei; ascunderea sau disimularea adevaratei naturi a provenientei, a situarii, a dispozitiei, a circulatiei sau a proprietatii bunurilor ori a drepturilor asupra acestora, cunoscand ca bunurile provin din savarsirea de infractiuni; dobandirea, detinerea sau folosirea de bunuri, cunoscand ca acestea provin din savarsirea de infractiuni.

Terte parti sunt reprezentate de persoane fizice sau juridice care nu au relatii contractuale cu Societatea.

Traficarea de influenta inseamna actul deliberat de: (a) a pretinde, a primi ori a accepta promisiunea de bani sau alte foloase, direct sau indirect, pentru sine sau pentru altul, savarsita de catre o persoana care are influenta sau lasa sa se creada ca are influenta asupra unui functionar public si care promite ca il va determina pe acesta sa indeplineasca, sa nu indeplineasca, sa urgenteze ori sa intarzie indeplinirea unui act ce intra in indatoririle sale de serviciu sau sa indeplineasca un act contrar acestor indatoriri sau (b) a promite, oferi sau da bani ori alte foloase, pentru sine sau pentru altul, direct ori indirect, unei persoane care are influenta sau lasa sa se creada ca are influenta asupra unui functionar public, pentru a-l determina pe acesta sa indeplineasca, sa nu indeplineasca, sa urgenteze ori sa intarzie indeplinirea unui act ce intra in indatoririle sale de serviciu sau sa indeplineasca un act contrar acestor indatoriri.

V. Principii si proceduri

A. Angajamentul Managementului Cargus privind activitatile anticoruptie si antifrauda

Managementul **Cargus** sprijina angajatii si partenerii contractuali in formarea unei atitudini de nepermis fata de coruptie.

In acest sens managementul **Cargus** desfasoara activitati pentru: prevenirea si evitarea coruptiei, inclusiv identificarea si eliminarea ulterioara a cauzelor

execution of the sentence; hiding or concealing the true nature of the origin, location, disposition, circulation or property of the goods or of the rights over them, knowing that the goods come from the commission of crimes; the acquisition, possession or use of goods, knowing that they come from the commission of crimes.

Third Parties are represented by natural or legal persons who do not have contractual relations with the Company.

Influence Peddling means the deliberate act of: (a) claiming, receiving or accepting the promise of money or other benefits, directly or indirectly, for oneself or for another, committed by a person who has influence or is believed to be has influence over a civil servant and who promises to cause him or her to perform, fail to perform, to expedite or delay the performance of an act that falls within his or her duties or to perform an act contrary to those duties; or (b) promises, offers or gives money or other benefits, for himself or for another, directly or indirectly, to a person who has influence or lets himself be believed to have influence over a civil servant, in order to determine him to fulfill, not to fulfill, to expedite or delay the performance of an act that enters into his or her duties or to perform an act contrary to these duties.

V. Principles and Procedures

A. Commitment of Cargus Management regarding Anti-corruption and Anti-fraud Activities

Cargus Management supports employees and contractual partners in forming an impermissible attitude towards corruption.

In this sense, the **Cargus** management carries out activities for: the prevention and avoidance of corruption, including the identification and

coruptiei; lupta impotriva coruptiei; detectarea, prevenirea, reprimarea, divulgarea si investigarea infractiunilor de coruptie; minimizarea si/sau eliminarea consecintelor incalcarii coruptiei si fraudei in orice forma.

De asemenea, managementul se va angaja: sa respecte prevederile acestei Politici in activitatile sale, inclusiv prin interactiunea cu actionarii, investitorii, partenerii contractuali, reprezentantii statului, reprezentantii partidelor politice si alte entitati; sa participe la elaborarea, introducerea, implementarea, evaluarea si actualizarea masurilor anticoruptie, precum si a cerintelor si dispozitiilor cheie ale companiei care vizeaza reducerea riscurilor de coruptie; sa incurajeze initiativele care vizeaza imbunatatirea eficacitatii masurilor anticoruptie in cadrul **Societatii**.

Cargus incearca sa informeze un cerc cat mai larg posibil de oameni despre standardele anticoruptie existente, in timp util. Pentru a asigura un nivel suficient de constientizare, sunt identificate doua grupuri tinta principale, care includ: angajatii **Societatii** la toate nivelurile si agentii implicati in activitatea Societatii.

Angajatii **Cargus** vor desfasura in mod regulat cursuri de instruire cu privire la respectarea normelor aplicabile legislatiei anticoruptie in conformitate cu programul stabilit, de pregatire anuala.

Societatea efectueaza monitorizarea continua a activitatilor financiare si economice proprii, printr-un sistem de contabilitate de gestiune interna.

Cargus monitorizeaza continuu legislatia anticoruptie aplicabila. In cazul in care exista modificari aduse legii aplicabile care vizeaza direct sau indirect dispozitiile prezentei Politici, angajatii responsabili vor asigura conformitatea documentelor interne ale **Societatii** cu

subsequent elimination of the causes of corruption; the fight against corruption; detection, prevention, repression, disclosure and investigation of corruption offenses; minimizing and / or eliminating the consequences of violating corruption and fraud in any form.

Also, the management will undertake: to comply with the provisions of this Policy in its activities, including by interacting with shareholders, investors, contractual partners, state representatives, representatives of political parties and other entities; to participate in the elaboration, introduction, implementation, evaluation and updating of anti-corruption measures, as well as of the company's key requirements and provisions aimed at reducing the risks of corruption; to encourage initiatives aimed at improving the effectiveness of anti-corruption measures within the **Company**.

Cargus seeks to inform as wide a circle of people as possible about existing anti-corruption standards in a timely manner. To ensure a sufficient level of awareness, two main target groups are identified, which include: the **Company's** employees at all levels and the agents involved in the **Company's** activity.

Cargus employees will regularly conduct training courses on compliance with the rules applicable to anti-corruption legislation in accordance with the established annual training program.

The **Company** continuously monitors its own financial and economic activities, through an internal management accounting system.

Cargus continuously monitors applicable anti-corruption legislation. In the event of changes to applicable law that directly or indirectly affect the provisions of this Policy, the responsible employees will ensure the compliance of the **Company's**

normele modificate.

B. Activitati de instruire a angajatilor si managementului

Pentru a asigura respectarea cerintelor si principiilor enuntate in aceasta Politica, **Cargus** pune acest document la dispozitia angajatilor si a partenerilor contractuali. Aceasta politica este obligatorie pentru managementul si angajatii Societatii, precum si pentru furnizorii, agentii si alte persoane care actioneaza in interesul si in numele **Cargus**.

Cargus stabileste norme clare si eficiente referitoare la procesul de angajare, inclusiv cu privire la recrutare, drepturi si obligatii, actiuni disciplinare si remuneratie. Angajatii si managementul au obligatia expresa de a sesiza actele reale, precum si pe cele potentiale de mita, coruptie si fraudă.

In cazul noilor angajari **Societatea** efectueaza o analiza interna prin auditurile interne cu privire la riscurile de mita si coruptie si realizeaza controale regulate tot in conformitate cu auditurile interne pentru a atenua riscul de mita si coruptie in ceea ce ii priveste pe toti angajatii. Procesul de angajare nu va fi influentat de catre niciun functionar public. In eventualitatea unui candidat recomandat de catre un functionar public se va parcurge procesul impartial de angajare al **Societatii**. **Cargus** nu intreprinde discutii cu privire la oportunitati de afaceri sau de angajare, de care ar putea beneficia personal unui functionar public sau pe durata unei proceduri de achizitii publice in desfasurare sau anticipate.

In procesul de desfasurare al activitatilor sale financiare si economice **Cargus** manifesta toleranta zero fata de formele de coruptie si fraudă.

In conformitate cu prezenta Politica, angajatilor si managementului **Cargus**, agentilor acesteia si altor persoane care actioneaza in interesul si in numele **Societatii** li se interzice sa ofere, sa promita, sa

internal documents with the amended rules.

B. Employee and Management Training Activities

In order to ensure compliance with the requirements and principles set forth in this Policy, **Cargus** makes this document available to employees and contractual partners. This policy is mandatory for the **Company's** management and employees, as well as for suppliers, agencies and other persons acting in **Cargus'** interest and on behalf of **Cargus**.

Cargus establishes clear and effective rules regarding the hiring process, including regarding recruitment, rights and obligations, disciplinary actions and remuneration.

Employees and management have an express obligation to report actual acts, as well as potential ones of bribery, corruption and fraud.

In the case of new employees, the **Company** performs an internal analysis through internal audits regarding the risks of bribery and corruption and performs regular controls also in accordance with internal audits in order to mitigate the risk of bribery and corruption regarding all employees.

The hiring process will not be influenced by any civil servant. In the event of a candidate recommended by a civil servant, the impartial employment process of the **Company** will be followed. **Cargus** does not discuss business or employment opportunities that may benefit a civil servant personally or during an ongoing or anticipated procurement procedure.

In the process of carrying out its financial and economic activities, **Cargus** shows zero tolerance for forms of corruption and fraud.

In accordance with this Policy, **Cargus** employees and management, its agents and other persons acting in the interest and on behalf of the **Company** are prohibited from offering, promising,

transfere, direct sau indirect, beneficii tangibile sau intangibile in schimbul protectiei, actiunii sau omisiunii din partea urmatoarelor persoane: reprezentanti ai statului, persoane publice, reprezentanti ai organizatiilor publice internationale, terte parti.

C. Cadouri, sponsorizari si alte cheltuieli

Activitatile de relatii publice, precum si evenimentele de ospitalitate desfasurate de **Cargus**, donarea si primirea cadourilor respecta urmatoarele cerinte:

- nu incalca prevederile prezentei Politici, regulamentele interne ale **Cargus**, precum nici normele legislatiei anticoruptie aplicabile;
- scopul ospitalitatii si al cadourilor nu este o remuneratie ascunsa pentru serviciu, actiune (inactiune), patronaj, acordarea de drepturi, adoptarea unei decizii specifice privind o tranzactie / acord, decizie sau incercare de a influenta beneficiarul cu alte activitati ilegale;
- este direct legat de activitatile **Cargus** (de exemplu, cu prezentarea sau finalizarea proiectelor de afaceri, executarea cu succes a contractelor, sarbatorile acceptate in general);
- cheltuielile de ospitalitate si cadourile corespund practicii de afaceri acceptate si nu depasesc normele comunicarii de afaceri;
- sunt coordonate de conducerea companiei;
- costul ospitalitatii si al cadourilor in numele **Cargus** este justificat in mod rezonabil si proportional cu importanta evenimentului sau obiectivele si sfera de aplicare a evenimentului.
- in conformitate cu bunele practici in materie, limita oricarui cadou oferit sau primit, conform prezentei sectiuni, nu poate depasi contravaloarea

transferring, directly or indirectly, tangible or intangible benefits in exchange for protection, action or omission by the following persons: representatives of the state, public persons, representatives of international public organizations, third parties.

C. Gifts, Sponsorships and other Expenses

The public relations activities, as well as the hospitality events carried out by **Cargus**, the donation and receipt of gifts comply with the following requirements:

- does not violate the provisions of this Policy, the internal regulations of **Cargus**, as well as the norms of the applicable anti-corruption legislation;
- the purpose of hospitality and gifts is not a hidden remuneration for service, action (inaction), patronage, granting of rights, adoption of a specific decision regarding a transaction / agreement, decision or attempt to influence the beneficiary with other illegal activities;
- is directly related to **Cargus** activities (for example, with the presentation or completion of business projects, successful execution of contracts, generally accepted holidays);
- hospitality expenses and gifts correspond to the accepted business practice and do not exceed the norms of business communication;
- are coordinated by the company's management;
- the cost of hospitality and gifts on behalf of **Cargus** is reasonably justified and proportionate to the importance of the event or the objectives and scope of the event.
- in accordance with the good practices in the matter, the limit of any gift offered or received, according to the present section, cannot exceed

sumeii de 250 lei. Orice suma ce depaseste aceasta valoare, intra sub incidenta unei suspiciuni de practica contrara prezentei politici.

Cadourile in numele **Societatii**, angajatilor **Societatii** si reprezentantilor **Societatii** catre terti sub forma de numerar, indiferent de forma (numerar/fara numerar) si moneda, nu sunt permise.

Angajatilor Cargus li se interzice sa accepte cadourile de la oricare terta parte:

- pentru efectuarea oricarei actiuni (inactiune) legate de activitatea din cadrul **Societatii**;
- mai mult decat valoarea determinata de prezenta Politica;
- sub forma de numerar sau echivalente de numerar.

Angajatii nu trebuie sa ofere in numele **Cargus** lucruri de valoare unor functionari publici, clienti si parteneri de afaceri. Altfel spus, angajatii nu vor promite, accepta, oferi sau facilita cadouri, beneficii sau orice alte avantaje in bani sau in natura in relatiile lor cu partenerii de afaceri, fie din mediul public, fie din mediul privat. De asemenea, se interzice primirea oricaror foloase necuvenite din partea furnizorilor sau a partenerilor de afaceri.

Angajatul nu trebuie sa ofere un cadou daca: prin aceasta ar incalca legile locale, reguli specifice industriei ori Politica cu privire la daruri a destinatarului; intentioneaza sau creeaza aparenta ca intentioneaza sa obtina un avantaj comercial injust; creeaza aparenta ca darul este oferit in scopul influentarii unei persoane de a lua o anumita decizie; ar putea fi considerat ca prea generos sau nepotrivit in circumstantele respective.

Schimburile rezonabile de cadouri de politete si ospitalitate pot fi parte din practicile noastre de afaceri in anumite ocazii. Acestea sunt permise numai daca

the equivalent value of the amount of RON 250. Any amount that exceeds this value, falls under the suspicion of a suspicion of practice contrary to this policy.

Gifts on behalf of the **Company**, the **Company's** employees and the **Company's** representatives to third parties in the form of cash, regardless of form (cash/no cash) and currency, are not permitted.

Cargus employees are prohibited from accepting gifts from any third party:

- for performing any action (inaction) related to the activity within the **Company**;
- more than the value determined by this Policy;
- in the form of cash or cash equivalents

Employees must not offer valuable things on behalf of **Cargus** to civil servants, clients and business partners. In other words, employees will not promise, accept, offer or facilitate gifts, benefits or any other advantages in money or in kind in their relations with business partners, either from the public or private environment. It is also forbidden to receive any undue benefits from suppliers or business partners.

The employee must not give a gift if: this would violate local laws, industry-specific rules or the recipient's Gift Policy; intends or creates the appearance that he intends to obtain an unfair commercial advantage; creates the appearance that the gift is offered in order to influence a person to make a certain decision; it could be considered too generous or inappropriate in those circumstances.

Reasonable exchanges of gifts of politeness and hospitality may be part of our business practices on certain occasions. They are permitted only if they

respecta intentia prezentei Politici si a legilor, reglementarilor, codurilor industriei sau politicilor locale aplicabile si daca sunt:

- acordate cu buna-credinta si in mod transparent;
- rare (pentru orice persoana fizica destinatar), legitime, transparente, proportionale, justificabile si
- de o valoare rezonabila, asa cum orice observator terta parte neimplicat le-ar evalua ca o politete normala in afaceri;
- nu sunt date sau primite cu intentia sau perspectiva de a influenta in mod necorespunzator luarea deciziilor de catre, sau alta conduita a destinatarului; si
- nu fac parte dintr-un acord de schimb reciproc.

Sunt permise cheltuieli rezonabile pentru afaceri legate de promotiile societatii, precum articole promotionale de valoare minima. In plus, cadourile ocazionale de o valoare modesta pot fi date de ex. in legatura cu sarbatorile, atunci cand acordarea unor astfel de cadouri este obisnuita.

Pentru a asigura respectarea cerintelor mentionate, **Societatea** monitorizeaza desfasurarea activitatilor de relatii publice, evenimente reprezentative, donarea si primirea cadourilor. In cazul in care uzantele comerciale nu permit respingerea unui cadou/se apreciaza ca respingerea cadoului ar vatama in vreun fel parteneriatul de afaceri, cadoul este supus acceptarii cu notificarea simultana catre superiorul din management in aria de responsabilitate a caruia se afla persoana care a primit cadoul. Acesta urmeaza sa decida de la caz la caz, fie acceptarea cadoului, fie impartirea cu colegii departamentului respectiv, fie cercetarea disciplinara

comply with the intent of this Policy and applicable laws, regulations, industry codes or local policies and if they are:

- granted in good faith and in a transparent manner;
- a rare (for any natural person recipient), legitimate, transparent, proportionate, justifiable and
- of reasonable value, as any uninvolved third party observer would rate them as normal business politeness;
- are not given or received with the intention or prospect of improperly influencing the decision-making by, or other conduct of the addressee; and
- are not part of a reciprocal exchange agreement

Reasonable business expenses related to the company's promotions, such as minimum value promotional items, are allowed. In addition, occasional gifts of modest value can be given e.g. in connection with the holidays, when the giving of such gifts is customary.

In order to ensure the observance of the mentioned requirements, the **Company** monitors the development of public relations activities, representative events, donation and receipt of gifts. If the commercial customs do not allow the rejection of a gift/it is estimated that the rejection of the gift would harm the business partnership in any way, the gift is subject to acceptance with simultaneous notification to the superior in management in the area of responsibility of the person who received the gift. . He is to decide on a case-by-case basis, either the acceptance of the gift,

fata de angajatul care l-a primit.

Cand angajatul sau o persoana din management primeste un cadou, acesta va trebui sa isi analizeze propria conduita in sensul: daca a dat de inteles la vreun moment ca asteapta vreo remuneratie pentru indeplinirea indatoririlor de serviciu; daca primeste in mod frecvent cadouri de la aceeasi sursa; daca, prin acceptarea respectivului cadou, va incalca Politica **Societatii** in materie; daca acest cadou este oferit in semn de apreciere pentru calitatea cu care serviciile au fost prestate sau ca o multumire pentru afacerile incheiate cu **Societatea**; daca respectivul client, furnizor sau companie incearca sa-l influenteze sau rasplateasca in legatura cu o decizie comerciala sau o anume tranzactie.

Societatea nu va finanta proiecte caritabile si nu va sponsoriza proiecte pentru a obtine avantaje comerciale in proiecte specifice ale **Societatii**. Activitatile caritabile ale **Societatii** si participarea la implementarea proiectelor in domeniul responsabilitatii sociale se desfasoara in conformitate cu deciziile directorului general al companiei, in bugetul stabilit. In cadrul asigurarii respectarii anticoruptiei si antifraudei, departamentele relevante ale **Societatii** participa la controlul asupra alocarii fondurilor in scopurile specificate.

Sponsorizarile se supun urmatoarelor reguli:

- sunt acordate intr-o maniera transparenta, evitandu-se conflictul de interese; de asemenea **Societatea** se asigura ca fondurile si bunurile sunt utilizate in scopurile propuse;
- managementul companiei si angajatii cunosc prevederile Legii nr. 32/1994 privind

or the sharing with the colleagues of the respective department, or the disciplinary investigation against the employee who received it.

When the employee or a person in management receives a gift, he will have to analyze his own conduct in the sense: if he has indicated at some point that he expects any remuneration for fulfilling his duties; if you frequently receive gifts from the same source; if, by accepting the respective gift, he will violate the **Company's** Policy in the matter; if this gift is offered as a sign of appreciation for the quality with which the services were provided or as a thank you for the business concluded with the **Company**; if the customer, supplier or company tries to influence or reward him in connection with a business decision or a certain transaction.

The **Company** will not fund charitable projects and will not sponsor projects to obtain commercial benefits in specific projects of the **Company**. The charitable activities of the **Company** and the participation in the implementation of the projects in the field of social responsibility are carried out in accordance with the decisions of the general manager of the company, in the established budget. Within ensuring the observance of anti-corruption and anti-fraud, the relevant departments of the **Company** participate in the control over the allocation of funds for the specified purposes.

Sponsorships are subject to the following rules:

- are granted in a transparent manner, avoiding conflicts of interest; the **Company** also ensures that the funds and assets are used for the proposed purposes;
- the company's management and employees know the provisions of Law no. 32/1994 on

- sponsorizarea si ale oricaror alte reglementari conexe;
- sponsorizarile sunt acordate in domeniile si beneficiarilor indicati de lege: e.g. cultura, arta, educatie, stiinta, sport, protectia drepturilor omului, servicii medicale si sociale, protectia mediului, restaurarea monumentelor istorice, organizatiilor non-profit care activeaza in Romania in domeniile specificate mai sus, autoritatilor si institutiilor publice - pentru activitatile mentionate mai sus - emisiunile TV si radio, carti si publicatii, vizand domeniile enumerate.
 - **Cargus:** va pastra o pozitie independenta cu privire la problemele publice care fac obiectul sponsorizarii; va evita favorizarile generate prin sponsorizare; va monitoriza fondurile alocate pentru sponsorizari; va solicita, dupa caz, beneficiarului un plan de management de proiect cu privire la sponsorizare; va evita sustinerea de produse sau de servicii in campaniile de sponsorizare; va evita conflictele de interese in promovarea sponsorizarilor;
 - sponsorizarile nu sunt acordate in schimbul primirii vreunui castig material;
 - sponsorizarile sunt precedate de efectuarea unui proces de verificare temeinic realizat si documentat, cu privire la riscurile in legatura cu activitatea publica si istoricul potentialilor beneficiari;
 - **Societatea** nu va acorda in niciun caz sponsorizari din surse obtinute de la bugetul de stat si nu ii este permis sa faca publicitate in scop comercial cu privire la sponsorizare; totusi **Cargus** are dreptul sa faca publica incheierea contractelor de sponsorizare prin promovarea numelui, a marcii si a imaginii sale, iar pe pagina de web a companiei se vor publica informatii referitoare la cheltuielile
- sponsorship and any other related regulations;
- sponsorships are granted in the fields and beneficiaries indicated by law: e.g. culture, art, education, science, sports, human rights protection, medical and social services, environmental protection, restoration of historical monuments, non-profit organizations operating in Romania in the fields specified above, public authorities and institutions - for the activities mentioned above - TV and radio shows, books and publications, targeting the listed fields.
 - **Cargus:** will maintain an independent position on public issues that are the subject of sponsorship; will avoid the favors generated by sponsorship; will monitor the funds allocated for sponsorships; will request, as the case may be, the beneficiary a project management plan regarding the sponsorship; will avoid supporting products or services in sponsorship campaigns; will avoid conflicts of interest in promoting sponsorships;
 - sponsorships are not granted in exchange for receiving any material gain;
 - sponsorships are preceded by a thorough and well-documented verification process, regarding the risks related to the public activity and the history of the potential beneficiaries;
 - The **Company** will not grant in any case sponsorships from sources obtained from the state budget and it is not allowed to advertise for commercial purposes regarding the sponsorship; however, **Cargus** has the right to make public the conclusion of sponsorship contracts by promoting its name, brand and image, and information on the expenses made

facute din fondurile acesteia pentru sponsorizari.

Angajatii **Societatii** au dreptul sa contribuie in scopuri caritabile in numele **Societatii** sub forma de furnizare de bunuri sau servicii, oferind asistenta tehnica, instruire sau asistenta financiara. **Cargus** va lua masuri pentru a se asigura ca beneficiarul asistentei este o fundatie / organizatie caritabila de buna credinta, iar **Societatea** nu va avea niciun motiv sa creada ca aceasta strangere de fonduri / organizatie este gestionata direct sau indirect in beneficiul unui functionar public sau al persoanelor strans asociate cu acesta.

Angajatilor **Societatii** le este interzis sa primeasca cadouri, sa contribuie in scopuri politice, sa organizeze evenimente de divertisment pentru partide politice sau candidati pentru functii politice in numele **Societatii**.

Restrictiile stabilite prin prezenta politica nu se aplica contributiilor caritabile trimise de angajatii **Societatii** in numele acesteia catre terti, precum si pentru contributiile caritabile trimise angajatilor **Societatii** (de exemplu, strangerea de fonduri pentru un tratament, inlaturarea consecintelor dezastrelor naturale).

Toate tranzactiile **Societatii** trebuie inregistrate cu promptitudine si acuratete pentru a reflecta situatia reala a activitatii **Societatii**.

Controlul contabilitatii interne si politicilor de pastrare a evidentelor sunt esentiale pentru desfasurarea cu succes a activitatii **Societatii** in vederea indeplinirii tuturor cerintelor legale si comerciale. Fiecare angajat este responsabil pentru acuratetea, integralitatea si corectitudinea evidentelor pe care le tine, respectiv

from its sponsorship funds will be published on the company's website.

The **Company's** employees have the right to contribute for charitable purposes on behalf of the **Company** in the form of the supply of goods or services, providing technical assistance, training or financial assistance. **Cargus** will take steps to ensure that the recipient of the assistance is a bona fide charitable foundation / organization, and the **Company** will have no reason to believe that this fundraiser / organization is managed directly or indirectly for the benefit of a public official or individuals, closely associated with it.

The employees of the **Company** are forbidden to receive gifts, to contribute for political purposes, to organize entertainment events for political parties or candidates for political positions on behalf of the **Company**.

The restrictions established by this policy do not apply to charitable contributions sent by the **Company's** employees on its behalf to third parties, as well as to charitable contributions sent to the **Company's** employees (for example, raising funds for treatment, removing the consequences of natural disasters).

All transactions of the **Company** must be recorded promptly and accurately to reflect the actual situation of the **Company's** business.

The control of the internal accounting and the policies of keeping the records are essential for the successful development of the **Company's** activity in order to fulfill all the legal and commercial requirements. Each employee is responsible for the accuracy, completeness and correctness of the

pentru respectarea tuturor politicilor si procedurilor existente in cadrul **Societatii**.

D. Agentii Societatii

Cargus aduce la cunostinta celeilalte parti contractante orice obligatii referitoare la anticoruptie si evalueaza expunerea sa la riscurile de mita si coruptie care decurg din raporturile lor cu agentii; in acest sens sunt efectuate audituri interne corespunzatoare, in scopul de a reduce riscurile aferente mitei si coruptiei.

Platile sau alte remuneratii cu privire la serviciile contractuale, sunt indicate in mod expres in contractele incheiate cu agentii si sunt proportionale cu serviciile furnizate. Platile sunt monitorizate cu atentie, pentru a se evita utilizarea acestora pentru activitati de mita si/sau coruptie.

Pentru a reduce probabilitatea de implicare a partenerilor **Societatii** in activitati corupte, angajatii responsabili ai **Cargus** efectueaza o evaluare operativa a riscului de coruptie asociat cu interactiunea cu partenerii si cu efectuarea anumitor tipuri de plati. Aceasta evaluare se efectueaza ca parte a verificarii fiabilitatii unui partener contractual. Verificarea fiabilitatii se efectueaza la un moment prealabil incheierii contractului cu agentul, precum si periodic. In acest caz, periodicitatea verificarii fiabilitatii partenerului ar trebui sa fie determinata in functie de nivelul de risc determinat initial pentru un anumit partener.

Cargus analizeaza reputatia potentialilor parteneri si a participantilor/actionarilor acestora in scopul identificarii gradului tolerantei la coruptie si isi rezerva dreptul de a nu incheia acorduri cu partenerii considerati a nu fi de incredere potrivit rezultatelor auditului.

De asemenea, **Societatea** va exercita un control

records you keep, respectively for compliance with all existing policies and procedures within the **Company**.

D. Company's Agents

Cargus informs the other Contracting Party of any obligations regarding anti-corruption and assesses its exposure to the risks of bribery and corruption arising from their relations with the agencies; In this regard, appropriate internal audits are carried out in order to reduce the risks of bribery and corruption.

Payments or other remuneration regarding the contractual services are expressly indicated in the contracts concluded with the agencies and are proportional to the services provided. Payments are closely monitored to avoid their use for bribery and/or corruption.

In order to reduce the probability of the **Company's** partners being involved in corrupt activities, the responsible employees of **Cargus** carry out an operative assessment of the corruption risk associated with the interaction with the partners and with the making of certain types of payments. This evaluation is performed as part of the verification of the reliability of a contractual partner. The reliability check is performed at a time prior to concluding the contract with the agent, as well as periodically. In this case, the periodicity of the partner's reliability check should be determined according to the level of risk initially determined for a particular partner.

Cargus analyzes the reputation of potential partners and their participants/shareholders in order to identify the degree of corruption tolerance and reserves the right not to conclude agreements with partners considered not to be reliable according to the audit results.

The **Company** will also exercise additional control

suplimentar asupra platilor efectuate pe contracte cu potential risc, precum si a platilor care au semne de activitati corupte si frauduloase.

Verificarile privind platile mentionate mai sus se efectueaza numai in raport cu cheltuielile proprii ale **Societatii** si nu afecteaza platile efectuate de clientii sai.

In acelasi timp, pentru a respecta legislatia in vigoare privind combaterea spalarii banilor si a finantarii terorismului, departamentele relevante ale **Societatii** verifica platile clientilor pentru eventuale incalcari.

E. Platile de facilitare

Platile de facilitare nu sunt permise de catre legea romana. Acestea reprezinta plati efectuate in scopul de a asigura sau de a accelera realizarea unei activitati de rutina sau a unei actiuni necesare de catre organizatiile guvernamentale, functionarii publici, etc. (**de ex:** plati pentru prelucrarea de vize, proceduri vamale, permise, licente, servicii postale, inspectii, servicii de telefonie, alimentare cu apa sau energie electrica, de incarcare si descarcare marfa sau servicii medicale etc.).

F. Spalarea banilor

Activitatea privind spalarea banilor este cu desavarsire interzisa.

Cargus adopta cele mai inalte standarde impotriva spalarii banilor si finantarii terorismului si se angajeaza sa respecte toate legile in ceea ce priveste prevenirea si combaterea spalarii banilor si a finantarii actelor de terorism. Prin Politica **Societatii**, ne propunem sa dezvoltam relatii de afaceri numai cu clientii cu buna reputatie, implicati in activitati de afaceri legitime, ale caror fonduri provin din surse legitime.

over payments made on potentially risky contracts, as well as payments that show signs of corrupt and fraudulent activity.

The verifications regarding the payments mentioned above are performed only in relation to the **Company's** own expenses and do not affect the payments made by its clients.

At the same time, in order to comply with the legislation in force on combating money laundering and terrorist financing, the relevant departments of the **Company** check the payments of customers for possible violations.

E. Facilitation Payments

Facilitation payments are not allowed by Romanian law. These are payments made in order to ensure or accelerate the performance of a routine activity or a necessary action by government organizations, civil servants, etc. (**e.g.:** payments for processing visas, customs procedures, permits, licenses, postal services, inspections, telephone services, water or electricity supply, loading and unloading of goods or medical services, etc.).

F. Money Laundering

Money laundering is strictly prohibited.

Cargus adopts the highest standards against money laundering and terrorist financing and is committed to complying with all laws regarding the prevention and combating of money laundering and terrorist financing. Through the Company's Policy, we aim to develop business relationships only with reputable clients, involved in legitimate business activities, whose funds come from legitimate sources.

Cargus are obligatia respectarii procedurilor stabilite de legislatie privind prevenirea si combaterea spalarii banilor si finantarii terorismului, sa respecte si sa aplice masurile proprii/interne de cunoastere a clientului bazate pe risc si, totodata, sa ia masuri rezonabile pentru prevenirea, identificarea si raportarea tranzactiilor suspecte.

Achizitionarea si livrarea de produse si servicii fictive este cu desavarsire interzisa - acestea reprezinta tranzactii care trezesc suspiciunea de spalare a banilor sau de finantare a actelor de terorism.

Toate tranzactiile societatilor afiliate trebuie documentate si inregistrate in conformitate cu legile si cu bunele practici, se incheie contracte/angajamente cu obligatii clare pentru fiecare parte, iar angajatii **Cargus** trebuie sa urmareasca emiterea corecta de facturi, acceptarea bunurilor si serviciilor pe baza de procese verbale de predare – primire, situatii de lucrari sau rapoarte de activitate, in functie de fiecare situatie in parte.

Toti angajatii **Cargus** sunt obligati sa informeze superiorul ierarhic si in cazul in care nu obtin cooperarea managerului, sa transmita conform procedurilor interne de denuntare orice suspiciune privind existenta unei tranzactii fictive.

Persoanele vizate de prezenta Politica sunt informate in legatura cu prevederile legale si cu normele interne referitoare la prevenirea spalarii banilor, precum si cu recomandarile Oficiului National de Prevenire si Combatere a Spalarii Banilor.

Derularea de afaceri cu persoane sau entitati care comercializeaza anumite bunuri si tehnologii care sunt afectate de sanctiuni sau embargouri sunt permise numai daca sunt indeplinite in stricta conformitate cu legislatia aplicabila sanctiunilor si embargourilor.

Cargus has the obligation to comply with the procedures established by the legislation on preventing and combating money laundering and terrorist financing, to respect and apply its own / internal risk-based customer awareness measures and, at the same time, to take reasonable measures to prevent, identify and report suspicious transactions.

The purchase and delivery of fictitious products and services is strictly prohibited - these are transactions that raise suspicion of money laundering or terrorist financing.

All transactions of affiliates must be documented and recorded in accordance with the law and good practice, contracts/commitments with clear obligations are concluded for each party, and **Cargus** employees must ensure the correct issuance of invoices, acceptance of goods and services based on delivery-receipt protocols, work situations or activity reports, depending on each situation.

All **Cargus** employees are obliged to inform the hierarchical superior and in case they do not obtain the manager's cooperation, to transmit according to the internal denunciation procedures any suspicion regarding the existence of a fictitious transaction.

The persons covered by this Policy are informed in connection with the legal provisions and the internal norms regarding the prevention of money laundering, as well as with the recommendations of the National Office for Prevention and Combating Money Laundering.

Carrying out business with persons or entities that trade certain goods and technologies that are affected by sanctions or embargoes are allowed only if they are fulfilled in strict accordance with the legislation applicable to sanctions and embargoes.

G. Managementul procesului de achizitii

In eventualitatea in care **Cargus** ar efectua fuziuni si achizitii, va fi realizata o evaluare cuprinzatoare a riscului de coruptie inherent inainte de initierea acestor tranzactii. Mai clar, atunci cand planifica fuziuni si achizitii, inainte de a lua o decizie cu privire la fezabilitatea tranzactiei propuse, **Cargus** va efectua o verificare completa a obiectului, inclusiv pentru a identifica semnele de risc de coruptie.

Nu vor fi intreprinse discutii cu privire la oportunitati de afaceri sau de angajare, care ar putea fi in beneficiul personal al unui functionar public sau pe durata unei proceduri de achizitii publice in desfasurare sau anticipate.

Societatea promoveaza transparenta in activitatile legate de punerea la dispozitie a informatiilor relevante in legatura cu procedurile de achizitii publice.

Vom descalifica imediat si ii vom restrictiona definitiv accesul la noi procese de achizitii oricarui furnizor care incearca sa corupa un angajat sau o persoana cu functie de conducere din cadrul **Cargus** in vederea influentarii unui proces de licitatie/ atribuire.

In plus, incurajam toti agentii sa raporteze orice solicitare de foloase necuvenite venita din partea unui angajat, colaborator sau a unei persoane cu functie de conducere in **Cargus**, avand ca obiectiv vicierea sau alterarea unui proces de atribuire/licitatie.

H. Conflictul de interese

Se considera ca exista un conflict de interese in ceea ce priveste relatia cu partenerul de afaceri de fiecare data cand exista o activitate importanta intre partenerul de afaceri sau un reprezentant al partenerului si orice angajat sau colaborator (agent, imputernicit, prestator persoana fizica) al **Societatii**.

„**Activitate importanta**”: orice relatie sau legatura

G. Management of the Procurement Process

In the event that **Cargus** makes mergers and acquisitions, a comprehensive assessment of the inherent risk of corruption will be made prior to the initiation of these transactions. More clearly, when planning mergers and acquisitions, before making a decision on the feasibility of the proposed transaction, **Cargus** will conduct a thorough verification of the object, including identifying signs of risk of corruption.

No discussions will be held on business or employment opportunities, which could be for the personal benefit of a civil servant or during an ongoing or anticipated public procurement procedure.

The company promotes transparency in activities related to the provision of relevant information in connection with public procurement procedures.

We will immediately disqualify and permanently restrict access to new procurement processes to any supplier attempting to bribe an employee or a senior official within **Cargus** in order to influence a tender/award process.

In addition, we encourage all agencies to report any request for undue benefits from an employee, collaborator or a person in a management position in **Cargus**, with the objective of vitiating or altering an award / tender process.

H. Conflict of Interest

It is considered that there is a conflict of interest regarding the relationship with the business partner whenever there is an important activity between the business partner or a representative of the partner and any employee or collaborator (agent, proxy, individual provider) of the **Company**.

"**Important activity**": any relationship or direct or

directa sau indirecta de tip financiar, social sau familial intre partenerul de afaceri sau un reprezentant al partenerului si orice angajat/colaborator al **Societatii**.

Partnerul de afaceri este obligat sa informeze in scris **Societatea** in legatura cu existenta unui posibil conflict de interese, adresandu-se in acest sens Societatii conform procedurilor interne de denuntare ale Cargus aflate la dispozitia partenerilor de afaceri.

Angajatul trebuie sa evite sa se angajeze in activitati ce ar putea dauna imaginii **Societatii** ori sa sugereze un potential conflict de interese. Reprezentantilor si angajatilor **Cargus** li se cere sa fie in alerta cu privire la orice situatie ce ar putea da nastere unui conflict de interese, sa fie proactivi in obtinerea oricaror aprobari ori autorizari si, nu in ultimul rand, sa fie constienti de necesitatea intreruperii oricarei activitati desfasurate in virtutea insarcinarilor de serviciu daca se iveste un conflict de interese.

Conflictul de interese intervine atunci cand reprezentantul sau angajatul **Cargus** ar putea fi influentat de un interes material personal nelegitim (in afara sistemului de motivare si recompensare oficial al **Societatii**), direct sau indirect, in momentul adoptarii unei decizii personale sau in indeplinirea cu obiectivitate a atributiilor care ii revin.

Un interes material este considerat personal daca se refera la averea, afacerea sau interesele afiliatilor persoanei care detine autoritatea (prin afiliati intelegem sotul/sotia, rudele si afinii pana la gradul al IV-lea inclusiv). Interesul material nelegitim reprezinta castigul potential pe care il poate avea o persoana in afara sistemului oficial de motivare si recompensare.

indirect financial, social or family relationship between the business partner or a representative of the partner and any employee/collaborator of the **Company**.

The business partner is obliged to inform the **Company** in writing about the existence of a possible conflict of interests, addressing in this respect the **Company** according to the internal denunciation procedures of **Cargus** available to the business partners.

The employee must avoid engaging in activities that could damage the **Company's** image or suggest a potential conflict of interest. **Cargus** representatives and employees are required to be alert to any situation that may give rise to a conflict of interest, to be proactive in obtaining any approvals or authorizations and, last but not least, to be aware of the need to discontinue any activity carried out by virtue of official duties if a conflict of interest arises.

Conflict of interest occurs when the representative or employee of **Cargus** could be influenced by an illegitimate material personal interest (outside the official motivation and reward system of the **Company**), directly or indirectly, when adopting a personal decision or in the objective performance of duties which belong to him or her.

A material interest is considered personal if it refers to the wealth, business or interests of the affiliates of the person holding the authority (by affiliates we mean the spouse, relatives and relatives up to and including the fourth degree). The illegitimate material interest represents the potential gain that a person can have outside the official system of motivation and reward.

I. Evaluarea riscurilor

Elemente de risc de incidenta cu posibile fapte de coruptie: riscul privind posibilele interactiuni inadecvate ale reprezentantilor **Cargus** (la toate nivelurile) cu functionari publici; riscul prezentat de interactiunea cu asociatii, agentii si furnizorii; riscul privind donatiile, activitatile caritabile si ospitalitatea; riscul angajarii si a remunerarii inadecvate (din motive care variaza de la posibila coruptie, mita sau nepotism); riscul asociat cu achizitia sau externalizarea serviciilor de consultanta contractate.

Cargus efectueaza evaluari eficiente conform audituri interne pentru a evita o potentiala expunere negativa fata de toate partile unui parteneriat de afaceri, incluzand angajatii, retele de furnizori, agenti, intermediari si alti parteneri.

Aceste evaluari implica colectari de informatii si analize, realizate de regula, prin strangerea de documente, interviuri si analize financiare. Evaluari ale riscului mai detaliate implica, de asemenea, verificarea operatiunilor comerciale care pot fi efectuate la nivel corporativ si in locatii cu risc major, cercetarea, investigarea, evaluarea si monitorizarea pe care compania le efectueaza in relatiile de afaceri, pentru a se asigura ca este asociata cu companii si personal care vor actiona intr-o maniera concordanta cu politicile si valorile sale.

Rezultatul evaluarii riscului este adesea un raport detaliat al companiei cu privire la riscurile de coruptie si lacunele din programul de respectare a masurilor pentru combaterea mitei si coruptiei. Pe baza raportului va fi elaborat un plan pentru imbunatatirea eficacitatii politicii anticoruptie.

Conflictul de interese poate interveni in situatia in care reprezentantul sau angajatul **Cargus**: este parte a unui contract cu **Societatea**, altul decat contractul de munca

I. Risk Assessment

Elements of incident risk with possible acts of

corruption: the risk of possible inappropriate interactions of **Cargus** representatives (at all levels) with civil servants; the risk presented by the interaction with associates, agents and suppliers; the risk regarding donations, charitable activities and hospitality; the risk of inadequate employment and remuneration (for reasons ranging from possible corruption, bribery or nepotism); the risk associated with the acquisition or outsourcing of contracted consulting services.

Cargus conducts effective assessments based on internal audits to avoid potential negative exposure to all parties to a business partnership, including employees, supplier networks, agents, intermediaries and other partners.

These evaluations involve the collection of information and analysis, usually performed by gathering documents, interviews and financial analysis. More detailed risk assessments also involve verifying the business operations that can be performed at the corporate level and in high risk locations, the research, investigation, evaluation and monitoring that the company performs in business relationships, to ensure that it is associated with companies and staff who will act in a manner consistent with its policies and values.

The result of the risk assessment is often a detailed report of the company on the risks of corruption and the gaps in the program to comply with measures to combat bribery and corruption. Based on the report, a plan will be developed to improve the effectiveness of the anti-corruption policy.

The conflict of interests may occur in the situation where the **Cargus** representative or employee: is part of a contract with the **Company**, other than the

sau de mandat, fara aducerea la cunostinta managementului **Societatii**; colaboreaza in interes personal cu partenerii de afaceri ai **Societatii**: clienti, furnizori; se angajeaza concomitent ori colaboreaza in interes personal, direct sau prin prepusi, in domeniul in care activeaza **Cargus**; imprumuta de la, sau da cu imprumut bani persoanelor/organizatiilor cu care **Societatea** are legaturi de afaceri, cu exceptia creditelor bancare; ofera consultanta unor terti, in domeniul in care lucreaza pentru **Societate**, in interes personal si fara autorizarea managementului **Cargus**; coordoneaza, direct sau indirect, un membru al familiei; are un interes material cu o persoana care este parte in una dintre situatiile de mai sus; desfasoara activitati economice prin care concureaza cu activitatile prestate de **Cargus**; lucreaza pentru o societate concurenta sau detine o functie de director sau consultant pentru o astfel de societate; investeste intr-o societate concurenta, cu exceptia situatiei in care investeste intr-o companie listata pe o bursa de valori.

Persoana care are un interes material personal nelegitim intr-o problema nu va participa direct sau prin reprezentanti la dezbaterile asupra problemei in care are un conflict de interese si se va abtine de la a participa sau de a influenta decizia privind aceasta situatie.

Angajatul care are cunostinta sau banuieste ca se afla in situatia unui conflict de interese, trebuie sa aduca acest lucru la cunostinta managementului atat la angajare, cat si ulterior, daca aceasta situatie intervine pe parcursul derularii raporturilor contractuale.

J. Instruire si monitorizare

Instruirea continua privind activitatile de combatere a mitei si coruptiei este obligatorie la nivelul **Societatii**, in scopul de a se asigura desfasurarea activitatii acesteia in

employment or mandate contract, without informing the management of the **Company**; collaborates in personal interest with the **Company's** business partners: customers, suppliers; commits at the same time or collaborates in personal interest, directly or through agents, in the field in which **Cargus** operates; borrows from, or lends money to persons/organizations with which the **Company** has business ties, except for bank loans; offers consultancy to third parties, in the field in which he works for the **Company**, in personal interest and without the authorization of **Cargus** management; coordinates, directly or indirectly, a family member; has a material interest in a person who is a party to one of the above situations; carries out economic activities through which it competes with the activities provided by **Cargus**; works for a competing company or holds the position of director or consultant for such a company; invests in a competing company, unless it invests in a company listed on a stock exchange.

The person who has an illegitimate personal material interest in a problem will not participate directly or through representatives in the debates on the issue in which he/she has a conflict of interests and will refrain from participating or influencing the decision regarding this situation.

The employee who has knowledge or suspects that he/she is in a situation of conflict of interests, must bring this to the attention of the management both at employment and later, if this situation occurs during the development of contractual relations.

J. Training and Monitoring

Continuous training on activities to combat bribery and corruption is mandatory at the level of the **Company**, in order to ensure the development of its activity ethically. All targeted staff are regularly

mod etic. Intreg personalul vizat este instruit in mod regulat, incepand cu training-ul introductiv de la angajare si continuand pe toata durata angajarii.

Training-ul evidentiaza Politica **Societatii** de a nu tolera coruptia, explica politicile sale de combatere a mitei si coruptiei, sesizeaza potentialele aspecte sensibile si ofera indrumari angajatilor pentru a obtine ajutor in astfel de situatii.

Instrumentele de instruire sunt sub forma de activitati de curs sau sau training online.

Atunci cand este necesar si agentii **Cargus** vor beneficia de instruire cu privire la politicile interne ale companiei de combatere a mitei si coruptiei.

Pentru a asigura implementarea completa a cerintelor din Politica, verificarile anticoruptie trebuie efectuate in cadrul companiei pe principalele linii de activitate/linii de afaceri ale **Societatii**, in mod continuu.

Cargus verifica in mod periodic punerea in aplicarea prezentei politici.

In cazul in care o posibila incalcare a legislatiei anticoruptie este descoperita in timpul verificarii faptelor, **Societatea** poate initia o ancheta interna in limitele permise de legea aplicabila.

Cargus asigura un nivel suficient de protectie a sistemului contabil impotriva savarsirii de actiuni ilegale, inclusiv denaturarea si falsificarea performantelor financiare ale **Societatii**, precum si accesul neautorizat la datele contabile. Toate tranzactiile financiare angajate sunt inregistrate in mod constient, complet si cu diligența convenita in evidenta contabila a **Societatii**, confirmate prin documente primare si disponibile pentru inspectie.

trained, starting with introductory on-the-job training and continuing throughout employment.

The training highlights the **Company's** policy of not tolerating corruption, explains its policies to combat bribery and corruption, notifies potential sensitive issues and provides guidance to employees to obtain help in such institutions.

The training tools are in the form of course activities or online training.

When necessary, **Cargus** agents will also receive training on the company's internal policies to combat bribery and corruption.

In order to ensure the full implementation of the requirements of the Policy, the anti-corruption verifications must be performed within the company on the main lines of activity/business lines of the **Company**, continuously.

Cargus periodically verifies the implementation of this policy.

If a possible violation of anti-corruption legislation is discovered during the fact verification, the **Company** may initiate an internal investigation within the limits permitted by applicable law.

Cargus ensures a sufficient level of protection of the accounting system against the commission of illegal actions, including distortion and falsification of the **Company's** financial performance, as well as unauthorized access to accounting data. All financial transactions engaged are recorded consciously, completely and with due diligence in the **Company's** accounting records, confirmed by primary documents and available for inspection.

CARGUS S.R.L.

Prin domnul/by Mr. Jarosław Marek Śliwa
Director General/General Manager