

# Anti-bribery and anti-corruption policy

## Purpose of the Policy

This anti-bribery and anti-corruption policy directs our employees, contractual partners, suppliers and subcontractors regarding their behavior, so that they comply with the regulations of this Policy.

As part of the anti-corruption program Aloha Informatika Ltd., it defines the processes that prevent corruption and declares that Aloha Informatika Ltd. has a zero-tolerance approach concerning bribery and corruption.

## Scope of the Policy

This Policy applies to the whole of Aloha Informatika Ltd. Employees of other legal entities and all the contractual partners that provide Aloha Informatika Ltd with services or workforce, must also observe the regulations of this Policy.

Compliance with this Policy shall be reviewed regularly and the results of the reviews shall be considered by the managing director of Aloha Informatika Ltd.

Any breach of this Policy shall be considered a serious professional misconduct, resulting in adequate disciplinary proceedings.

## Definitions

1. *Law against corruption* means Paragraphs 290–300/A in the Act C of 2012 on the Criminal Code [of Hungary].
2. *Bribery*: offering or accepting unlawful benefits or an agreement to do so. It can be material or any other kind of benefit, with the purpose of altering someone's behavior in the business or government segment, with the goal of gaining business benefits.
3. *Employee*: all employees and managers employed by Aloha Informatika Ltd.
4. *Gift*: anything given to or received from third parties that bears any value. Such gifts are e.g. cash, gift certificates, branded items (calendars, pens), a bottle of wine, a gift basket, tickets to any event (especially if the giving/receiving party does not participate at the event, so it has no relationship-building value).
5. *Invitation*: it can be interpreted widely, however its purpose is always building business relationships and it always happens in the presence of the inviting/invited party (or its representative). Such invitations are e.g. company meals (breakfast, lunch or dinner), events (e.g. a ticket to a sport event, concert or conference), buying a drink, providing accommodation or travel, or any similar situation.
6. *Triggering event*: it can be interpreted widely; anything that influences the level of the risk of corruption, such as a new purchase, a new product, changes in the law, etc.
7. *Representative of Aloha Informatika Ltd.*: anybody representing or acting on behalf of Aloha Informatika Ltd., e.g. suppliers, consultants, lobbyists, etc.

## Detailed regulations

### Unacceptable behavior

Aloha Informatika Ltd. unambiguously defines zero tolerance against any forms of corruption. Below we describe the activities in detail that are considered a breach of this zero-tolerance policy. Such behavior may result in the prosecution of the breaching person or Aloha Informatika Ltd. and result in fines or imprisonment.

### Active bribery (offering bribes)

It is forbidden to promise, offer or give anyone (both in the private and the public sector) money or anything bearing any value so that this person would behave wrongly or to reward any wrong deeds. We consider it wrong if someone, upon having received some consideration, does not perform his/her job properly, according to the regulations and expectations, abuses his/her power or status, or his/her behavior does not conform to the rightful expectations of a person proceeding in good faith. This applies equally to people working in both the private and the public sector.

It is forbidden to promise, offer or give any advantage or benefit, even if:

- it happens indirectly – via a third party or agent;
- it can be considered as normal business behavior in the given country;
- it was recommended/initiated by the other party; or
- it is paid to speed up some procedure in an unlawful manner, or as reward to a third party for performing his/her duties that are otherwise required by law. The only exception to the above is the personal safety of an employee or a representative of Aloha Informatika Ltd. is at risk. In this case, if the payment was done under duress, the case must be immediately reported to the managing director.

### Passive bribery (accepting bribes)

It is forbidden to ask for and accept money or anything of any value or any benefit (or have an agreement to do so) that has the purpose of encouraging or rewarding any wrong/unlawful procedures/work.

### Bribing officials

It is forbidden to promise, offer or give any kind of benefits to any officials or any people appointed by these officials with the goal of obtaining/keeping a business opportunity or receive any other advantage regarding business.

It is forbidden to provide anyone with any benefits with the goal of obtaining some business or receive any other advantages if it can be known or expected that such benefit – either partially or as a whole – shall be forwarded to an official/politician.

### Obligation of reporting

Our employees, suppliers and business partners are obliged to report any breaches of the regulations of this Policy.

### Gifts and invitations

There is a risk that business gifts and invitations are used as a form as bribery. Therefore, all business gifts and invitations exceeding a set level of value must be recorded and submitted for approval.

Only such gifts and invitations can be accepted that are of reasonable value and part of a normal business relationship.

#### Gifts and invitations regarding people other than officials

Aloha Informatika Ltd. strictly forbids all its employees and representatives that

- they accept or require any kind of gifts or invitations;
- they give or accept cash as a gift.

#### High-risk activities – Bidding for tenders and negotiations concerning contract-making

Giving and accepting gifts and invitations must be avoided in case of ongoing tenders, contractual negotiations and their immediate preceding period, in connection with the given partner or customer. Should there be an invitation of a small value in this period (e.g. a lunch at the contract negotiations), then the employees or the representatives of Aloha Informatika Ltd. should bear their share of expenses.

Only such gifts and invitations can be accepted that are of reasonable value and part of a normal business relationship. Should there be any doubt concerning the benefits given to or received from third parties, the given benefit must not be given or received.

It is important that no gifts and invitations should influence the business decision-making or result in others suspect such an influence. Therefore, as a main rule, those employees that play crucial roles in the processes regarding subcontractors, suppliers and purchasing, must not accept any benefits except for branded products or foodstuff (e.g. wine, chocolate) of a small value.

#### Gifts and invitations regarding officials

In case of officials, the regulations are even stricter. Officials are the employees at government institutions and offices performing legislative, judicial and other administrative tasks, including all media owned by the country. The same policy rules apply to the close relatives of people in these groups.

## Procedures to prevent corruption

Adapting to the risks, the goal of our special processes is to prevent bribery and support an ethical business culture. Each market is responsible for creating and operating effective rules to prevent bribery, in accordance with the principles below. These processes need to be adapted to the corruption risks of business.

## Procedures to prevent corruption

The elements of anti-corruption measures applied by Aloha Informatika Ltd. are:

- leadership-level commitment to the anti-corruption program and the introduction of ethical culture in the organization
- testing processes for the screening of third parties, subcontractors, suppliers and partners
- communication on anti-corruption policies and processes, and anti-corruption training.

### Leadership-level commitment

Commitment to ethical corporate culture – all managers must show dedication to the anti-corruption program by promoting ethical behavioral culture.

### Testing process in relation with third parties

A strict screening/due diligence process to ensure that the relevant business areas are adequately screened and evaluated before doing business with third parties (business partners, suppliers, subcontractors, etc.). The due diligence process must be properly documented, targeted and proportionate to the risk.

Contracts – The anti-corruption clause must be part of a contract with any third party.

### Communication

This Policy must be available to all employees.

Regular communication – Clear and unmistakable messages about why ethical behavior is important to Aloha Informatika Ltd. and how to comply with the regulations. Communication is to all employees and should happen at least once a year.

Communication with suppliers, subcontractors and business partners – Our zero tolerance policy regarding corruption must be communicated to all suppliers, subcontractors and business partners at the beginning of the business relations, and then regularly, once a year.

### Reporting incidents

Employees of Aloha Informatika Ltd. must report any breach of the regulations or provisions of this Policy. This requirement must be communicated to all employees and partners.

All cases must be also reported where a payout is made under duress, because the personal safety of an employee or a representative of Aloha Informatika Ltd. is at stake or the person concerned feels being threatened.

All reported cases are reviewed by the managing director of Aloha Informatika Ltd. and he decides on any further necessary measures.

Budapest, January 2, 2018

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