

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. Introduction

BVS Group BV is committed to conducting its business with the highest ethical standards and in compliance with all applicable anti-bribery and anti-corruption laws. This policy outlines our approach to preventing and prohibiting bribery and corruption in all aspects of our business operations.

Definition

Bribery is, in the conduct of the company's business, the offering or accepting of any gift, loan, payment, reward or advantage for personal gain as an encouragement to do something which is dishonest, illegal or a breach of trust. Corruption is the misuse of office or power for private gain. Bribery is a form of corruption which means in the course of business giving or receiving money, gifts, meals, entertainment or anything else of value as an inducement to a person to do something which is dishonest or illegal.

Bribery is a criminal offence. BVS Group BV prohibits any form of bribery. We require compliance, from everyone connected with our business, with the highest ethical standards and anti-bribery laws applicable. Integrity and transparency are of utmost importance to us and we have a zero tolerance attitude towards corrupt activities of any kind, whether committed by BVS Group BV employees or by third parties acting for or on behalf of BVS Group BV.

Purpose

The purpose of this policy is to convey to all employees and interested parties of BVS Group BV the rules of the company in relation to our unequivocal stance towards the eradication of bribery and corruption our commitment to ensuring that BVS Group BV conducts its business in a fair, professional and legal manner.

2. Zero Tolerance for Bribery

BVS Group BV

Weena Zuid 130, 3012 NC Rotterdam, Netherlands

+ 31627358395 | info@bvsg.nl | www.bvsg.nl

BVS Group BV has a zero-tolerance policy for any form of bribery or corruption. All employees, contractors, consultants, and third parties acting on behalf of the company are strictly prohibited from engaging in bribery or corrupt activities.

Offence

It is a criminal offence to:

- offer a bribe;
- accept a bribe;
- bribe a foreign official;
- as a commercial organisation, to fail to prevent a bribe

You should be aware that if you are found guilty by a court of committing bribery, you could face up to 10 years in prison and/or an unlimited fine. The company could also face prosecution and be liable to pay a fine.

3. Applicability

This policy applies to all individuals working for BVS Group BV, including employees at all levels, directors, officers, contractors, consultants, and any other parties acting on behalf of the company. It also extends to anyone working for or on our behalf e.g. those engaged by us on a self-employed basis or an agency arrangement.

We will encourage the application of this policy where our business involves the use of third parties e.g. suppliers; contractors.

4. Prevention of Corruption

All employees, regardless of their position, are responsible for preventing corruption. This includes:

- Distinguishing between gifts and bribes: Employees should understand the difference between acceptable business gifts and entertainment and improper bribes. See the attached guidelines for examples.
- Recognizing types of corruption: Familiarize yourself with various forms of corruption that may occur in the business context, including bribery, extortion, embezzlement, and money laundering.

BVS Group BV

Weena Zuid 130, 3012 NC Rotterdam, Netherlands

+ 31627358395 | info@bvsg.nl | www.bvsg.nl

- Avoiding conflicts of interest: Understand and adhere to the rules regarding conflicts of interest, and take appropriate steps to avoid or address potential conflicts.

5. Policy

- It is prohibited, directly or indirectly, to offer, give, request or accept any bribe i.e. gift, loan, payment, reward or advantage, either in cash or any other form of inducement, to or from any person or company in order to gain commercial, contractual or regulatory advantage for the BVS Group BV, or in order to gain any personal advantage for an individual or anyone connected with the individual in a way that is unethical.
- It is also prohibited to act in the above manner in order to influence an individual in his capacity as a foreign public official. You should not make a payment to a third party on behalf of a foreign public official.
If you are offered a bribe, or a bribe is solicited from you, you should not agree to it unless your immediate safety is in jeopardy. You should immediately contact direct superior so that action can be taken if considered necessary. You may be asked to give a written account of events.
- If you, as an employee or person working on our behalf, suspect that an act of bribery, or attempted bribery, has taken place, even if you are not personally involved, you are expected to report this to contact direct superior. You may be asked to give a written account of events.
- Appropriate checks will be made before engaging with suppliers or other third parties of any kind to reduce the risk of our business partners breaching our anti- bribery rules.
The Company will ensure that all its transactions, including any sponsorship or donations given to charity, are made transparently and legitimately.
- BVS Group BV takes any actual or suspected breach of this policy extremely seriously and will carry out a thorough investigation should any instances arise. We will uphold laws relating to bribery and will take disciplinary action against any employee, or other relevant action against persons working on our behalf or in connection with us, should we find that an act of bribery, or attempted bribery, has taken place. This action may result in your dismissal if you are an employee, or the cessation of our arrangement with you if you are self- employed, an agency worker, contractor etc.

BVS Group BV

Weena Zuid 130, 3012 NC Rotterdam, Netherlands

+ 31627358395 | info@bvsg.nl | www.bvsg.nl

6. Risks and Consequences

- Failing to prevent corruption poses serious risks to our business and reputation. Violations of this policy may result in disciplinary action, including termination of employment, legal action, and potential damage to the company's reputation.

7. Monitoring and Review

- BVS Group BV is committed to regularly monitoring and reviewing this policy to ensure its effectiveness. We encourage employees to report any concerns or potential violations through our confidential reporting mechanism.

8. Reducing and Controlling Risks

- The company will continually assess and implement measures to reduce and control the risks of bribery and corruption. This includes periodic risk assessments, training programs, and the implementation of internal controls.

9. Gifts, Hospitality, and Donations

- Employees should not solicit or accept gifts, hospitality, or donations that could compromise their integrity or create a perception of impropriety. Any offers of such items must be reported to appropriate contact.
- We realise that the giving and receiving of gifts and hospitality where nothing is expected in return helps form positive relationships with third parties where it is proportionate and properly recorded. This does not constitute bribery and consequently such actions are not considered a breach of this policy.
- Gifts include money; goods (flowers, vouchers, food, drink, event tickets when not used in a hosted business context); services or loans given or received as a mark of friendship or appreciation.
Hospitality includes entertaining; meals or event tickets (when used in a hosted business context) given or received to initiate or develop relations. Hospitality will become a gift if the host is not present.
- No gift should be given, nor hospitality offered by an employee or anyone working on our behalf to any party in connection with our business without

BVS Group BV

Weena Zuid 130, 3012 NC Rotterdam, Netherlands

+ 31627358395 | info@bvsg.nl | www.bvsg.nl

receiving prior written approval from direct superior. Similarly, no gift nor offer of hospitality should be accepted by an employee or anyone working on our behalf without receiving prior written approval from direct superior.

- A record will be made of every instance in which gifts or hospitality are given or received.

As the law is constantly changing, this policy is subject to review and the Company reserves the right to amend this policy without prior notice.

10. Business Conduct Guidelines

- All employees are expected to conduct business in a manner that upholds the highest ethical standards. This includes proper handling of contracts, accurate reporting, and interpretation of offered hospitality. See the attached guidelines for further details.
- BVS Group BV is steadfast in maintaining the highest standards of integrity and ethical conduct. This policy serves as a guide for employees to align their conduct with our commitment to preventing bribery and corruption.

BVS Group BV

Weena Zuid 130, 3012 NC Rotterdam, Netherlands

+ 31627358395 | info@bvsg.nl | www.bvsg.nl