

ANTI-CORRUPTION POLICY

INTRODUCTION

European Union anti-corruption laws consider payments, payment offers, undue money support or other corrupt rewards to be a crime. Essential among these laws and regulations are those aimed at bribery and corruption practices between private companies and between private companies and government entities.

Moreover, there are now anti-bribery or anti-corruption laws in all countries where APULUM has partners - suppliers and customers. Although there are some differences between these laws, they have all been adopted to eliminate corruption in the global market, to restore public confidence in the integrity of the global market, and to promote a fair and competitive business environment in which to operate.

PURPOSE

The purpose of this Policy is to ensure compliance by all employees and staff of APULUM management, as well as by all its affiliates, of Law no.78/2000 for the prevention, detection and sanctioning of acts of corruption, as well as anti-corruption laws in all countries where he does or intends to do business.

This Policy covers:

- ✓ Bribes, financial support or other rewards
- ✓ Payments to authorities and emergency fees
- ✓ Relationships with third parties

POLICY

Bribery, money support or other corrupt rewards

When doing business anywhere in the world, APULUM, through persons acting as representatives, agents or advisors to APULUM, as well as any of its affiliates, must fully comply with applicable anti-corruption laws.

Employees are not allowed, directly or indirectly, to offer, give, solicit or receive any bribes, financial support or other rewards, anything of value, to / from any person or organization, including government agencies, officials individual governments, private companies and employees of those private companies, under no circumstances.

These prohibitions apply:

1. anytime and anywhere, without exception;
2. without taking into account regional customs, local practices or competitive conditions;
3. to indirect payments - bribes, undue support or other rewards - which may be made by third parties such as: representatives, consultants, brokers, contractors, suppliers, joint ventures or affiliates, or any other intermediary or agent acting in the name APULUM.

No employee will be penalized for delays or the loss of a business resulting from his refusal to pay bribes.

Payments to authorities and emergency fees

Although Romanian law allows those payments to authorities and emergency fees, which are regulated by legislation and correctly recorded in the company's financial records, such payments are illegal under the local laws of many countries. Payments to the authorities and emergency fees are sums of money paid to ensure, respectively to urgently execute the non discretionary and routine governmental actions of government officials.

APULUM prohibits the payment to the authorities and emergency taxes except for the following conditions:

- when they are stipulated by a governmental normative act;
- where non-payment would pose a risk to the personal health or safety or physical or mental well-being of an employee, but only with the prior approval of the Legal Department (or, if prior approval is not reasonably possible due to certain circumstances, such as it is possible quickly after making such a payment);
- when non-payment would result in economic losses or imminent and substantial costs for APULUM as a result of the failure of government officials to perform a non-discretionary service which APULUM has a legal right to obtain, such as refusing to start providing various utilities to which the factory is entitled.

Third parties

This policy prohibits unfair offers, promises and payments made through partners, intermediaries, or third parties. It is therefore important that these partners or agents are checked in advance and that evidence indicating the likelihood of an unfair payment is not neglected or ignored.

The purpose of this prior check is to ensure, as far as possible, that APULUM collaborates only with respectable and honest agents, representatives and partners. In addition, contracts with representatives of third parties and partners of companies should, as far as possible, include provisions to mitigate the risks of potential illicit payments.

Registers and accounting records

APULUM will keep records and reports that accurately and accurately reflect the company's transactions and will maintain an adequate system of internal accounting controls. The records and reports must be kept to a reasonable level of detail so as to properly reflect the company's transactions and the use of its assets. Any transaction not accounted for by our intermediaries or private companies, government authorities or agencies is a violation of this policy.

Alba Iulia,
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