

ANTI-BRIBERY, ANTICORRUPTION POLICY

1. INTRODUCTION

- 1.1. The purpose of this Anti-bribery, Anticorruption Policy (further Policy) set out the responsibilities of “GAMMA Logistics VR” SRL (GAMMA) and all individuals who work for GAMMA, in observing and upholding the Company's position on bribery and corruption; and provide information and guidance to those individuals working for GAMMA on how to recognize and deal with bribery and corruption issues.
- 1.2. In this Policy, “third party” means any individual or organization with whom you may come into contact during the course of your work for GAMMA, and includes actual and potential customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

2. SCOPE

- 2.1. The Policy applies to all directors, officers, employees, consultants and contractors of GAMMA. Compliance with this Policy constitutes terms of service for each director, conditions of employment for each employee, and conditions of providing services to GAMMA for each consultant and contractor.
- 2.2. All persons covered by this Policy, in discharging their duties on behalf of GAMMA, are required to comply with the laws, rules and regulations applicable in the location in which GAMMA is performing business activities, and in particular with respect to anti-bribery and corruption laws. Where uncertainty or ambiguity exists, please contact the Compliance Officer who may seek further legal advice.

3. ANTI-BRIBERY AND CORRUPTION STANDARDS

- 3.1. It is prohibited for GAMMA or its directors, employees, consultants or contractors to:
 - give, promise to give, or offer, a payment, gift or hospitality to a third party to “facilitate” or expedite a routine procedure.
 - accept a payment, gift or hospitality from a third party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by the Company in return
 - threaten or retaliate against another employee or worker who has refused to commit a bribery offence or who has raised concerns under this Policy or GAMMA's Whistle Blowing Policy.
 - engage in any activity that might lead to a breach of this Policy.
- 3.2. Non-compliance with the Policy may result criminal or civil penalties which will vary according to the offence. An employee acting in contravention of the Policy will also face disciplinary action up to and including summary dismissal.
- 3.3. Where the national laws of a country impose stricter standards, these must be complied with at all times.

4. RED FLAGS

- 4.1. The following is a list of "red flags" that may indicate the possible existence of corrupt practices and should be kept in mind by all those subject to this Policy:
 - a) Use of an agent with a poor reputation or with links to a foreign government.
 - b) Unusually large commission payments or commission payments where the agent does not appear to have provided significant services. Cash payments, or payments made without a paper trail or without compliance with normal internal controls.
 - c) Unusual bonuses to foreign personnel for which there is little supporting documentation.
 - d) Payments to be made through third party countries or to offshore accounts. Private meetings requested by public contractors or companies hoping to tender for contracts.
 - e) Not following GAMMA policies or procedures – abusing the decision-making process.
 - f) Unexplained preferences for certain sub-contractors.

g) Invoices rendered or paid in excess of contractual amounts.

4.2. This list is not exhaustive and you should be alert to other indicators that may raise a suspicion of corrupt activity.

5. RESPONSIBILITIES UNDER THE POLICY

5.1. All directors, employees, consultants and contractors of GAMMA must read, understand and comply with this Policy and the following related policies:

- ✓ Code of Conduct
- ✓ Whistleblowing Policy

5.2. The Company's Board of Directors has overall responsibility for ensuring this Policy complies with GAMMA's legal and ethical obligations, and that all those under GAMMA's control comply with it.

5.3. The Compliance Officer has primary and day-to-day responsibility for implementing this Policy, and for monitoring its use and effectiveness. Management at all levels is responsible for ensuring those reporting to them are made aware of and understand this Policy.

5.4. All directors, employees, of GAMMA must participate in all training provided by the Company.

5.5. The prevention, detection and reporting of bribery offences and other forms of corruption are the responsibility of all those working for GAMMA or under its control. All such persons are required to avoid any activity that might lead to, or suggest, a breach of this Policy.

5.6. All directors, employees, consultants and contractors of GAMMA must notify the Compliance Officer or make a disclosure under GAMMA's Whistleblowing Policy (see Section 7 below) as soon as possible if they believe or suspect that an action in conflict with this Policy has occurred, or may occur in the future.

5.7. Any person who breaches this Policy will face disciplinary action, which could result in dismissal for gross misconduct. GAMMA reserves its right to terminate its contractual relationship with other persons if they breach this Policy.

6. ASSOCIATED ENTITIES

6.1. It is a violation of the Policy to make any corrupt payments through any subsidiaries, agents, intermediaries, business partners, contractors or suppliers (individuals or organizations) of GAMMA ("Associated Entities") or to make any payment to a third party where there is any reason to believe that all or a portion of the payment will go towards a bribe.

6.2. Compensation paid to Associated Entities must be appropriate and justifiable and for the purpose of legitimate services rendered.

7. REPORTING VIOLATIONS OF THIS POLICY – WHISTLE BLOWER POLICY

7.1. GAMMA has also adopted a Whistleblowing Policy which provides procedures for reporting violations of laws, rules, regulations or GAMMA's corporate policies. A valid copy of the Whistleblowing Policy can be found on internal server or GAMMA's website at www.gammalogistics.md.

7.2. GAMMA aims to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.

7.3. GAMMA prohibits retaliatory action against any person who raises a concern in good faith.

8. COMMUNICATION OF THE POLICY

8.1. To ensure that all directors, employees, consultants and contractors of GAMMA are aware of the Policy, a copy of the Policy will be provided to them or they will be advised that the Policy is available on GAMMA's website for their review. All directors, employees, consultants and contractors of GAMMA will be informed whenever significant changes are made. New directors, employees, consultants and contractors of GAMMA will be provided with a copy of this Policy and will be educated about its importance.

8.2. Training on this Policy will form part of the induction process for all new directors, employees of GAMMA.

8.3. GAMMA's zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

9. MONITORING AND REVIEW

- 9.1. The Compliance Officer will monitor the effectiveness and review the implementation of this Policy, considering its suitability, adequacy and effectiveness. Any deficiencies identified will be rectified as soon as possible.
- 9.2. Internal control systems and procedures will be subject to audits to provide assurance that they are effective in countering bribery and corruption.
- 9.3. All directors, employees, consultants and contractors of GAMMA are responsible for the success of this Policy and should ensure they follow the procedures set out herein to disclose any suspected wrongdoing.
- 9.4. The Policy can be updated at any time, but not less than once a year, revised.

Date: 22.12.2023

CEO:

Ruslan Parnev



COO:

Victor Balaban

