

ANTI-CORRUPTION POLICY

ZIPPER has established a set of fundamental principles and values that underpin fair and ethical business practices. It is therefore essential that these principles are respected by all employees, collaborators, partners, clients, suppliers, and any individual or entity seeking or maintaining a relationship with ZIPPER.

One of these core principles is zero tolerance for corruption and bribery, in any form and under any circumstances. Accordingly, ZIPPER is committed to conducting all its business operations honestly, ethically, and in full compliance with applicable Romanian legislation.

In line with these principles, and as outlined in our Code of Conduct, ZIPPER strictly prohibits its employees from:

- Encouraging, soliciting, promising, or allowing another person to offer, promise, give, request, agree to receive, or accept a bribe on their behalf;
- Offering, promising, giving, requesting, or accepting a bribe;
- Engaging in any other form of corrupt practice, defined as the abuse of entrusted power for private or corporate gain by illegitimate, immoral, or unethical means.

Bribery is the act of offering, promising, or authorizing the offering of anything of value — directly or indirectly — including any advantage, to any person to induce them, or another person, to perform a task or exercise decision-making power improperly. Bribery also includes the act of soliciting, confirming receipt, or accepting anything of value — directly or indirectly — including any advantage, that would cause you or others to act, perform duties, or exercise discretion improperly. A bribe can consist of anything of value and may include money, loans, contributions or donations, gifts, entertainment, travel, job offers, reimbursements, discounts, free products, services, or any other items of value. A bribe may also take the form of a “reward” paid after improper conduct has taken place.

"Anything of value" includes, but is not limited to:

- Cash, cash equivalents (such as vouchers/gift cards), shares, personal property, and the assumption or forgiveness of debt;
- Gifts, meals, entertainment, and travel — any corporate travel, gifts, entertainment, and meals must be proportionate to the occasion and in accordance with the applicable gift and entertainment policy at your location;
- Political contributions;

- Charitable donations — if made at the direct request of a government official or private business partner, such donations may constitute an indirect bribe aimed at obtaining or retaining business, or gaining an improper advantage;
- Job or internship offers — offers made to government officials (or their relatives) may pose a compliance risk under anti-bribery and anti-corruption laws. Legal or compliance teams must be consulted before making such offers;
- Any non-financial benefit or promise of benefit given for an illicit purpose.

Exceptions are allowed for marketing materials (e.g., notebooks, pens, calendars) and holiday gifts (e.g., seasonal gift baskets) valued at up to RON 500, either offered by the company to clients/suppliers/collaborators or received from them on festive occasions.

Reasonable exchanges of courtesy gifts and hospitality may form part of acceptable business practice on certain occasions. These are permitted only if they:

- Are not part of a quid pro quo arrangement;
- Are not given or received with the intent or expectation of improperly influencing the recipient's decisions or actions;
- Are infrequent (for any individual recipient), legitimate, transparent, proportionate, justifiable, and of reasonable value — as would be judged by an impartial third party as normal business courtesy;
- Are provided in good faith and with full transparency.

ZIPPER encourages the [reporting](#) of any situations suspected of violating this policy by providing whistleblowers with effective and confidential reporting channels. All reports will be treated with the utmost confidentiality, and no retaliatory action will be taken against the whistleblower. Reports must be made in good faith, based on real facts and events, and reflect the objective judgment of the individual reporting.