FIDELITAS LTD & FIDELITAS MCS LTD

ANTI-CORRUPTION / ANTI-BRIBERY POLICY
Version 6 dated 01/10/2026

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1. INTRODUCTION

The aim of this document is to:

1.1 Introduce and communicate our strict policy in relation to bribery and corruption to all parties employed by, related to, and associated with our Company;

1.2 Establish an effective system and procedures for the most effective control and the ways to impose liabilities aiming to ensure compliance with all applicable anti-bribery and anti-corruption laws, rules, and regulations;

1.3 Provide information and guidance to all our employees and associates, which will help them understand the risks associated with bribery and corruption acts and encourage the prevention and reporting of such events.

2. MANAGEMENT POLICY STATEMENT

Our company policy is to conduct all our business activities and operations in an honest and ethical manner with a zero-tolerance approach to bribery and corruption. We are committed to upholding the professional principles of impartial surveys, acting fairly and with integrity in all our business dealings and relationships wherever we operate, and implementing effective systems to counter bribery.

3. SCOPE AND LIABILITY

3.1 Our policy applies to all our employees as well as to any associated persons acting for or on our behalf, such as sub-contractors, service providers, and partners.

3.2 The company policy and procedures are published on our internet site ***www.fidelitasgroup.com*** and reference to the same is made in our ISO 9001 management system.

3.3 This policy is introduced and supported in full by our management. The management of all our operating branches are responsible for the communication and implementation of this policy as well as for monitoring and performing a regular risk assessment of the established anti-bribery and corruption controls.

3.4 An employee and/or associate who breaches this policy will be subject to disciplinary procedures, which could result in dismissal on the ground of gross misconduct and potential legal action.

4. DEFINITIONS

4.1 Bribery and corruption:

A bribe is an inducement or reward offered, promised, or provided for services to which a company or an individual is not legally entitled. Corruption is dishonest or fraudulent conduct by those in power, typically involving bribery. All employees and associates of our Company must not engage in any form of bribery, directly or indirectly.

4.2 Facilitation Payments ("Grease Money"):

Facilitation payments (often referred to as "grease money") are unofficial payments offered, promised, or provided to secure or expedite a routine government action or service to which the company is legally entitled, but which cannot be obtained without favorable treatment of officials. All employees and associates of our Company must not engage in any form of facilitation payments.

Safety / Duress Exception: *If an employee or associate faces an immediate threat to their personal physical safety, health, or liberty, a payment may be made under duress. Any such incident must be reported immediately under Section 5 and fully documented in the accounts.*

4.3 Conflict of interest:

All employees and associates must avoid situations in which their personal interests could conflict or appear to conflict with those of our Company or our Clients. Employees should disclose such conflicts and seek advice from the Managing Director.

4.4 Gifts, Hospitality, and Entertainment:

Giving or receiving gifts, hospitality, or entertainment is strictly prohibited if intended to improperly influence a business outcome. Modest, customary business courtesies are permitted provided they are: (a) not cash or cash equivalents; (b) reasonable and proportionate (under €100 equivalent in value); and (c) transparently recorded. Any gift or hospitality valued over €100 must be pre-approved by the Managing Director and recorded in the company register.

4.5 Records:

Our books, management, and financial records must fully and accurately reflect the value, nature, and purpose of all payments made or received by our Company in accordance with our internal control procedures and in sufficient detail to evidence the transparency of the transactions. All related records and audit trails must be retained for a minimum of 5 years.

5. REPORTING AND RECORDING

5.1 Any employee and/or associate of the Company who is requested to provide or offered to receive any incentive or inducement, or knows and/or suspects that another employee or associate of the Company is involved in conduct prohibited by this policy, must immediately notify:

- **Company Managing Director:**

Mr. Biser Diveri - email: biser.diveri@fidelitasgroup.com

- **Alternative / Escalation Contact:** (to be used if a report concerns or conflicts with the Managing Director)

Mr Ognyan Kostov, CEO - email: ognyan.kostov@fidelitasgroup.com

5.2 Each and every employee and/or associate of the Company is encouraged to raise concerns about suspected events as soon as possible, even if such an employee/associate has not witnessed an event under Section 5.1. In case of doubt on whether any particular event is subject to a bribery act, or in case you require any clarification, advice should be sought from the Managing Director.

5.3 All reports on actual or suspected events of bribery or corruption will be treated as strictly confidential. No employee and/or associate of the Company who complies with the provisions of this policy will suffer any negative consequences, retaliation, or detrimental treatment for reporting in good faith.

5.4 Situations which could alert or raise suspicions about a potential act of bribery are provided in Appendix I for guidance.

5.5 All reports related to actual or suspicious events will be recorded in a dedicated, confidential Anti-Bribery Compliance Register held by the Managing Director of the Company, detailing a full description of the event, investigation findings, and actions taken.

6. APPLICABLE LAWS AND REGULATIONS

6.1 All employees and associates of our Company, irrespective of the jurisdiction where they are acting, must be guided and bound by the provisions of the UK Bribery Act 2010.

6.2 All employees and associates of the Company must comply with all laws and regulations of the countries where the Company operates. As a priority, employees and associates must be aware of and follow strictly local regulations, which could differ from those of the UK Bribery Act 2010.

- Thus, Article 301 of the Bulgarian Criminal Code defines bribery as:
  - a) an act of requesting or accepting a bribe; and
  - b) accepting an offer or a promise to receive a bribe.
- This means that, as a matter of law, any employee or associated person should react immediately if a third party makes any statement which could reasonably be considered as an offer or promise to provide undue profit to such employees and/or associated persons. Employees and associated persons must also be aware that the Bulgarian Criminal Code provides up to 6 years of imprisonment for both offering and receiving a bribe (active and passive bribery). Just like the provisions of the UK Bribery Act, bribing a foreign person is also a crime under Article 304 of the Bulgarian Criminal Code.
- *(See Appendix II for more information about local regulations).*

7. CONDUCT TOWARDS "ASSOCIATED PERSONS"

- **7.1** An "Associated Person" is an individual or organisation performing services for or on the Company's behalf. The UK Bribery Act 2010 and global regulations establish that actions and wrongdoing by associated persons may create direct criminal liability for the Company.

  Every associated person of our Company must be evaluated and selected prior to their engagement and must comply with current policies and procedures in this respect.

- **7.2** All employees and associates of the Company must exercise due diligence regarding the associated persons with whom they interact. This includes evaluating and understanding their business, their services, and their compliance with anti-bribery regulations, as well as checking their reputation through appropriate references and risk-based due diligence checks.

- **7.3** Special attention and heightened due diligence must be paid to the selection of Associated Persons in case of:

  - Nomination of an associated person (subcontractor or supplier) in countries with a high profile of corruption or elevated risk of bribery;
  - Recruitment and selection of associates, partners, or employees with any history of misconduct or financial crime;
  - Engagements with high-value contracts or projects, or interactions with government bodies and port officials;
  - Red-flag situations as set out in Appendix I.

- **7.4** Employees of our Company shall contact the Managing Director for advice and approval in any of the cases described in Section 7.3.

8. MONITORING AND CONTROL

- **8.1** To ensure that this policy is implemented and followed correctly, the Quality Manager (or an external competent auditor) will perform periodic audits in the operational branches. Any such audit shall be evidenced by an Audit Report. An audit may involve a review of local financial and management records, sample verification of vendor payments, and interviews with local suppliers, customers, or associates. All employees and associates of the Company shall fully cooperate with the auditor.

- **8.2** All employees and associates are encouraged to comment on this policy and procedures and suggest improvements by addressing them to the Managing Director.

APPENDIX I

SITUATIONS OF ALERT (RED FLAGS)

No.	Potential Scenarios
1.	You become aware that our subcontractor, supplier, or customer has a reputation for accepting or demanding bribes or improper incentives.
2.	A third party requests a commission or advance fee payment prior to signing a contract with our Company or approving our nomination.
3.	You receive an invoice from a supplier or subcontractor with abnormally high charges or in a non-customary format / without clear itemisation.
4.	You are offered a valuable gift, lavish hospitality, or an improper incentive by a third party.
5.	You become aware that our supplier, subcontractor, or employee has been subject to previous legal actions related to corruption or bribery.
6.	Staff travelling to or operating in high-risk jurisdictions or encountering unusual regulatory demands from port authorities.
7.	Unusual payments to third parties outside normal commercial standards (such as high commissions, offshore account routing, or large cash advances).

APPENDIX II
UK BRIBERY ACT 2010 AND LOCAL REGULATIONS

1. UK Bribery Act 2010

According to the UK Bribery Act 2010, it is a criminal offence to:

- Bribe another person;
- Request, agree to receive, or accept a bribe;
- Bribe a foreign public official;
- Fail to prevent bribery by an "associated person".

The Act creates a corporate offence which can be committed by commercial organisations that fail to prevent persons associated with them from committing bribery on their behalf. The only statutory defense for an organisation is to **prove that, despite a particular case of bribery, it had in place "adequate procedures" designed to prevent persons associated with it from bribing.**

All offences under the UK Bribery Act are punishable by unlimited fines for organisations and up to 10 years imprisonment for individuals. A full copy of the Act and its Explanatory Notes can be accessed at: https://www.legislation.gov.uk/ukpga/2010/23/contents

2. Local Laws and Regulations (Bulgaria & EU)

- **Bulgarian Criminal Code (Articles 301–305)**
- **Bulgarian Measures Against Money Laundering Act (MAMLA / ЗМИП)**
- **EU Anti-Corruption & AML Regulatory Framework**

Article 301 of the Bulgarian Criminal Code defines bribery as:

1. An act of requesting or accepting a bribe;
2. Accepting an offer or a promise to receive a bribe.

This means that, as a matter of law, any employee or associated person must react immediately if a third party makes any statement that could reasonably be considered an offer or promise to provide undue profit to such employees and/or associated persons. Bulgarian criminal law provides for up to 6 years imprisonment for both the offering and receiving of a bribe (active and passive bribery). Bribing a foreign public official is likewise an offence under Article 304 of the Bulgarian Criminal Code.

It should also be noted that under the Bulgarian Measures Against Money Laundering Act, entities and professionals are subject to strict mandatory reporting rules for unusual or suspicious transactions (specifically transactions exceeding €15,000 or currency equivalent where legitimate source of funds cannot be clearly verified). Where such funds originate from corruption or bribery, failure to report may trigger severe legal liability. All employees and associated persons must report any such transaction immediately to the Managing Director.