



INTRODUCING THE COMPLIANCE PROGRAM

We have **developed and implemented a Compliance Program** to ensure legal and business compliance and help prevent and detect fraudulent or erroneous practices or violations of the law or of applicable regulations.

Our Compliance Program rests on the following pillars and components:

- (i) Our commitment to compliance, a definition of (external and internal) requirements and expectations, development of a compliance regulation system, and the allocation of human and financial resources,
- (ii) The identification of risks; in particular, risks associated with our professional activities, bribery and corruption, and competition,
- (iii) The adoption of a Compliance Policy and Code of Conduct, as well as other Policies governing our operations and behaviour, and the issuance of Rules of Procedures, Job Descriptions and Work Instructions,
- (iv) The ensuring of effective communication, as well as knowledge and understanding of our Compliance Program, and the implementation of measures to ensure appropriate information, training, awareness and commitment for and of the parties concerned (including employees and other contributors and business partners),
- (v) The implementation and enforcing of checks and controls within our business processes, conducting of inspections and investigations, and providing for internal and external audits,
- (vi) The establishment of an effective signalling, communication, monitoring, reporting, assistance and evaluation system, and
- (vii) Our readiness to act upon feedback received, implement measures and take legal action as necessary, follow up and incorporate necessary changes, and provide for a continuous improvement of our Compliance Program.

We have made a clear statement regarding our commitment to compliance and set up our Compliance Regulation System. We allocate human and financial resources as necessary to implement the Compliance Program and secure and warrant the reliable operation of Euromedic Group.

We identify and continuously assess any risks in various areas, including professional compliance, anti-bribery and anti-corruption activities, and competition law.

We have adopted a Compliance Policy to serve as the basis for our Compliance Regulation System, as well as a **Code of Conduct, Policies, Rules of Procedures, Job Descriptions and other regulatory tools** to ensure compliant and transparent operations.

To make sure that all our colleagues, contributors and subcontractors are aware of the compliance requirements, we have adopted a Training Program including Training Modules and Training Materials. Persons associated with Euromedic Group receive initial and regular training. We allow free access to our regulatory documents and training materials for all our employees via the intranet and send them to our contributors and subcontractors.

To satisfy specific compliance obligations, we have **established and maintain an effective system of controls for the purposes of accounting and payments**. We operate controlled processes to oversee (1) the preparation of financial statements, including in particular the accuracy and completeness of accounting records, the protection of assets (financial instruments), and (3) the financial transactions, including payments control.

To achieve our compliance objectives, we have adopted a **Fraud-reporting - Whistleblowing Policy**. All employees and third parties can report actual or suspected illegal activities, infringements, misconduct, fraud or other irregularities – the protection we provide encourages anyone to come forward and report any wrongdoing without fear of retribution or retaliation.

To ensure and support implementation of our Compliance Program, **we take measures and legal action** and follow up and incorporate any changes regarding components of the Compliance Program, for the sake of **continuous improvement**. We welcome feedback from anybody regarding our Compliance Program.

Budapest, 15th of January, 2025.