

ANTI-CORRUPTION POLICY

B4C – Business For Consulting

1. General Principle

B4C applies a zero-tolerance policy towards all forms of corruption, whether active or passive.

2. Definition

Corruption consists of offering, promising, requesting or accepting an undue advantage in order to obtain or retain a business or personal benefit.

3. Prohibited Conduct

Employees and representatives of B4C are prohibited from paying or accepting bribes, offering disproportionate benefits, making concealed payments, or using intermediaries to circumvent applicable rules.

4. Gifts and Hospitality

Business gifts and hospitality must remain reasonable, occasional, consistent with professional practices and must never influence a business decision. Excessive benefits must be refused.

5. Partner Selection

Before entering into significant business relationships, B4C performs reasonable checks on partners, including legal existence, reputation, administrative compliance and consistency of activities.

6. Training and Awareness

Employees are made aware of integrity, compliance and anti-corruption principles as part of their professional activities.

7. Reporting

Any suspicion of corruption or conduct contrary to this policy must be reported to Management.

8. Sanctions

Any violation of this policy may result in appropriate disciplinary or contractual measures.

9. Review

This policy is reviewed periodically to ensure continued compliance with applicable regulatory requirements.

Version: 1.0

Effective Date: 01 June 2026

Approved by B4C Management