

Policy

ANTIBRIBERY & FRAUD PREVENTION POLICY

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Enreach Integrated Management Document

This document is a part of the Enreach Integrated Management System (IMS). It supports the alignment of organizational processes with internationally recognized standards, promoting consistency, efficiency, and compliance across all operational areas.

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Changelog

v1.0	02-01-2026	Initial version of the policy
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CONTENTS

Introduction

Policy Statement	4
Scope	4
Objective	4

Roles & Responsibilities

Roles	5
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Main content

Policy Rules	7
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References

Regulatory	9
Standards.....	9

INTRODUCTION

Policy Statement

Enreach prohibits bribery, corruption and fraud in all forms. We do not offer, promise, give, request or accept anything of value to improperly influence any decision or secure an unfair business advantage. This policy provides clear, practical rules for gifts, hospitality, travel, charitable donations, sponsorships and related controls, aligned with the Enreach Code of Conduct and applicable anti-bribery laws. It is designed to be easy to follow, scalable across countries, and reassuring to our people, investors, and shareholders.

Scope

This policy applies to all Enreach employees, directors, contractors, temporary workers and third parties acting on Enreach's behalf worldwide. It covers interactions with private-sector partners and public officials, and applies to gifts, hospitality, travel, per-diems, charitable donations, sponsorships, political contributions, facilitation payments, and the use of intermediaries.

Objective

Provide simple, consistent rules that prevent bribery and fraud; define thresholds and approvals; ensure transparent record-keeping; enable risk-based due diligence for third parties; and set out clear reporting channels with non-retaliation protections.

ROLES & RESPONSIBILITIES

Roles

ROLE	RESPONSIBILITY
Managing Board	<ol style="list-style-type: none">1. Set tone from the top;2. Approve risk appetite;3. Receive periodic compliance metrics;4. Oversight.
General Counsel/Legal	<ol style="list-style-type: none">1. Advise on legal restrictions;2. Review clauses with third parties;3. Assess government-official interactions.
Group Compliance Officer	<ol style="list-style-type: none">1. Own policy;2. Trainings;3. Approve high-risk gifts, hospitality, donations, and sponsorships;4. Audits.
Lead Quality & Security Office	<ol style="list-style-type: none">1. Support fraud prevention controls and collaborate with Compliance on investigations.

ROLE

RESPONSIBILITY

Country Leads

1. Oversee local implementation;
2. Ensure compliance with local laws;
3. Act as first escalation point;
4. Promote integrity culture;
5. Ensure due diligence on partners is completed and confirm no corruption risk before engagement;
6. Apply antibribery and fraud prevention controls.

Managers/Circle Leads

1. Oversee implementation in their respective teams;
2. Ensure compliance with applicable laws and this Policy;
3. Act as first escalation point;
4. Promote integrity culture;
5. Ensure due diligence on partners is completed;
6. Apply antibribery and fraud prevention controls.

Finance

1. Maintain accurate books and records.
2. Review expenses and gift/hospitality entries.
3. Monitor for anomalies and escalate concerns.
4. Support audits and compliance reporting.

All Employees

5. Complete training;
6. Follow this Policy and corporate procedures;
7. Report any suspected violations promptly via the Whistleblower channel or to a manager.

MAIN CONTENT

Policy Rules

1) Zero tolerance & conflicts of interest

- Bribery in any form is prohibited, including offering, promising, giving, requesting or receiving anything of value to improperly influence decisions.
- Declare and manage conflicts of interest; do not use personal influence to favor other companies or individuals over Enreach's interests.

2) Gifts & hospitality – simple thresholds and approvals

- Permissible only if modest, occasional, lawful, and for a legitimate business purpose. Employees are required to notify their manager of any gift or hospitality received or offered, so that its appropriateness can be assessed and documented when necessary.
- Cash or cash-equivalents (e.g., gift cards, vouchers) are prohibited.
- Interactions with government officials or Politically Exposed Persons (PEPs) require prior written approval from Group Compliance Officer.
- All other gifts and hospitality require manager approval before acceptance or offering and should not violate applicable antibribery laws and this Policy.

3) Interactions with public officials

- Do not provide or accept gifts, hospitality, travel or entertainment involving government officials without prior written approval from Group Compliance and indicating this case in Gifts & Hospitality Register.
- Ensure any approved hospitality is reasonable, accurately recorded, and clearly linked to a legitimate business purpose.

4) Entertainment and business meals

- Accepting or providing entertainment must be reasonable and advance a legitimate business purpose; if inappropriate, decline or self-pay.
- Travel, lodging and per-diems must follow Enreach travel policies; never offered to secure an improper advantage.

5) Charitable donations, community investment & sponsorships

- Never used to obtain or retain improper advantage; avoid donations where a customer/official has a close relationship to the charity.
- Require transparent documentation and approval from Group Compliance for sponsorship.
- Political contributions on behalf of Enreach are prohibited unless explicitly approved by the Board.

6) Facilitation payments

- Prohibited. If faced with demands, refuse and escalate to Group Compliance. If safety is at risk, prioritize safety and report immediately.

7) Third parties & intermediaries

- Apply risk-based due diligence for agents, resellers, consultants, and lobbyists; include anti-bribery clauses and audit rights.
- Do not engage third parties to do what Enreach is prohibited from doing.

8) Fraud prevention controls

- Segregation of duties for approvals and payments; use standard approval flows in ERP/expense systems.
- Accurate books and records; no off-book accounts or false entries.
- Periodic review of the Gifts & Hospitality Register by Finance and Compliance.

9) Training, reporting & non-retaliation

- Mandatory onboarding and annual refresher training for all employees; targeted training for Sales, Procurement and Finance.
- Report concerns via line management, HR, Trust Persons or the whistleblower channel; Enreach prohibits retaliation against reporters.
- Compliance will investigate appropriately and proportionately; breaches may result in disciplinary action up to termination and, where required, reporting to authorities.

REFERENCES

Regulatory

FRAMEWORK

Legislation

RELATED SECTIONS

- UK Bribery Act 2010
- US Foreign Corrupt Practices Act (FCPA)
- Dutch Criminal Code
- EU Anti-Corruption Framework
- OECD Anti-Bribery Convention
- UN Convention Against Corruption (UNCAC)
- Local laws in jurisdictions where Enreach operates.

Standards

FRAMEWORK

Corporate Policies & Procedures

RELATED SECTIONS

- Code of Conduct
 - Compliance policies
 - Information security policies
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