

	<b>GLOBAL ANTI-BRIBERY AND ANTI-CORRUPTION POLICY</b>
<b>Date of Adoption:</b>	<b>16.12.2025</b>
<b>Policy Version:</b>	<b>1.1</b>
<b>Accountable Manager:</b>	<b>Chief Financial Officer</b>
<b>CEO Approval and Date:</b>	<b>16.12.2025</b>

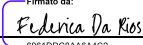
PURPOSE

This Global Anti-Bribery and Anti-Corruption Policy establishes WiQo’s commitment to conducting business with integrity and in full compliance with global anti-bribery and anti-corruption laws. Its purpose is to prevent and prohibit any form of bribery or improper influence by ensuring that employees and third parties act transparently, ethically, and in the best interest of WiQo in every jurisdiction.


APPROVAL

1.0 Signatures and Dates

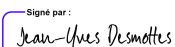
1.1 Responsible Manager:

Function	Date	Signatures
CFO		<div>Firmato da:  6961DDC8A6A4C2...</div>

1.2 Reviewed by

Function	Date	Signatures
CEO		<div>Firmato da:  5E1CC3E183C44A6...</div>

1.3 Approved by

Function	Date	Signatures
Board of Directors		<div>Signé par:  4AE9E2D69084EF...</div>

2.0 History of Changes

Version 1.1 - Issue for use

## INTRODUCTION

At WiQo, we believe that our success must be built on integrity. We operate in a highly regulated industry, and our responsibility is not only to follow the law but to uphold the highest ethical standards in everything we do.

Bribery and corruption damage trust, and undermine our mission. For this reason, WiQo maintains zero tolerance for any form of bribery, improper influence, or unethical conduct, whether direct or indirect, large or small, or carried out by employees or third parties on our behalf.

This policy explains our expectations and the rules we must follow globally. Every employee and business partner has a role in safeguarding our reputation and ensuring our business is conducted fairly and transparently.

## WHO MUST FOLLOW THIS POLICY

This policy applies to:

- All WiQo employees, directors, and officers
- All subsidiaries and affiliates
- Third parties acting on WiQo's behalf (e.g., agents, distributors, consultants, service providers)

## KEY CONCEPTS YOU SHOULD KNOW

*Bribery* means offering, giving, requesting, or receiving anything of value to influence a decision improperly. It does not matter whether the benefit is large or small, if the intent is improper, it is a bribe.

*Public officials* include anyone who works for a government agency, public hospital, regulator, state-owned institution, or public university.

*Facilitation payments*, even small ones intended to "speed up" routine services, are prohibited at WiQo.

*Third parties* are external individuals or companies that represent WiQo or act in our name.

*Gifts and hospitality* include meals, entertainment, travel, and anything else of value offered or received as part of doing business.

These simple categories help guide everyday decisions.

## HOW WE ARE EXPECTED TO CONDUCT OURSELVES

All employees and business partners must act with honesty, fairness, and independence. We must avoid situations that compromise, or appear to compromise, our judgment.

This means:

- Do not offer or accept anything that could improperly influence a decision.
- Do not use third parties to do something we are not allowed to do.
- Keep accurate records of business activities.
- Follow approval processes and ask when uncertain.

Acting with integrity protects both you and the company.

## WHAT IS STRICTLY PROHIBITED

WiQo prohibits the following under all circumstances:

- Offering, giving, requesting, or accepting bribes
- Paying facilitation payments of any kind
- Providing gifts or hospitality that influence, or appear to influence, business decisions
- Improper interactions with public officials or healthcare professionals
- Offering benefits to secure sales, favourable treatment, or regulatory outcomes
- Making political contributions on behalf of WiQo
- Hiding or misrepresenting transactions
- Using third parties to channel improper payments

If something feels wrong or difficult to justify, stop and seek guidance.

## GIFTS, HOSPITALITY AND BENEFITS

General Rule

Any gift, must be:

- Modest and reasonable
- Infrequent
- Clearly unrelated to influencing a decision
- Lawful and compliant with WiQo standards
- Transparent and documented

Never Allowed

No matter the value, WiQo does not allow:

- Gifts or hospitality for public officials
- Cash, gift cards, or similar equivalents

Any hospitality or benefit provided to HCPs on the occasion of their engagement in the company's promotional and non promotional activities must be approved and must comply with WIQo standards.

Routine, low-value business courtesies, such as light refreshments or small branded items, do not require approval. Any gift, hospitality, or benefit that goes beyond these limited situations must be reviewed in advance by CEO to ensure appropriateness and compliance with this policy.

## SPONSORSHIPS

Sponsorships must serve a legitimate educational, institutional or social purpose. They must never be used to influence purchasing or prescribing decisions.

Every sponsorship requires:

- A clear and documented justification
- Prior review and approval by CEO

If the activity creates even the appearance of a commercial inducement, it cannot be approved. Sponsorships must be formalized in writing, specifying the nature and purpose of the sponsored initiative and the reputational benefit for WiQo.

## DONATIONS

WiQo may support charitable activities, but donations require careful review.

Donations must:

- Be for a genuine charitable purpose
- Be approved in advance by CEO

- Never be linked to business opportunities
- Never be made to individuals or public officials

Political donations are not permitted. Cash donations are prohibited.

## RESPONSIBILITIES TOWARD THRD PARTIES

We are accountable not only for what we do, but also for what others do on our behalf.

Before engaging any third party, especially in high-risk markets or roles, we must:

- Conduct due diligence
- Use approved contracts with compliance clauses
- Monitor their activities periodically

If a third party behaves unethically, WiQo may end the relationship immediately.

## RECORDKEEPING AND INTERNAL CONTROLS

Accurate and complete records are essential. Employees must:

- Record transactions truthfully
- Never falsify or hide information
- Follow internal approval and payment procedures
- Avoid "off-the-books" accounts

Good recordkeeping protects WiQo and ensures transparency.

## REPORTING OF NON-COMPLIANCE

The Company has a confidential and protected Ethics Channel that complies with the requirements of the strictest whistleblower protection and data protection regulations through which any known breach of regulations (whether legislation or internal corporate regulations) committed by a member of the Company or by third parties in contact with the organisation in the course of their work or professional activity must be reported.

The Ethics Channel is managed through the My Governance platform and is accessible through the corporate website and the intranet at this link [My Governance - v4.0](#).

## CONSEQUENCES OF NON-COMPLIANCE

Failure to comply with this policy may result in:

- Disciplinary sanctions in accordance with the collective bargaining agreement, labour legislation and other applicable civil and commercial obligations that the employee, officer or director has entered into with the Company.
- Termination of the contract with the business partner.
- Legal action in case of serious infringements.

## REVIEW AND UPDATE

This Policy will be reviewed periodically by the Chief Financial Officer. to ensure that it is in line with regulatory changes and the needs of the organisation.

## APPROVAL

## Global Anti-Bribery and Anti-Corruption Policy

This Policy has been approved by the Board of Directors of the Company and must be disseminated to all members of the organisation.