

	<b>SALES AND MARKETING INTERMEDIARY DILIGENCE, SELECTION AND ENGAGEMENT POLICY</b>
<b>Date of Adoption:</b>	<b>16.12.2025</b>
<b>Policy Version:</b>	<b>1.0</b>
<b>Accountable Manager:</b>	<b>Chief Financial Officer</b>
<b>CEO Approval and Date:</b>	<b>16.12.2025</b>


## PURPOSE

This Sales and Marketing Intermediary Diligence, Selection and Engagement Policy establish requirements for conducting due diligence on, and ultimately selecting, Sales and Marketing Intermediaries ("SMIs"). SMIs may include customers, distributors, sub-dealers, Independent Sales Representatives ("ISRs"), sales or marketing agents, resellers or sub-contractors, and event consultants. In certain instances, SMIs may also include third-party customs brokers or purchasing groups.

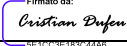
## APPROVAL

### 1.0 Signatures and Dates


#### 1.1 Responsible Manager:

Function	Date	Signatures
<b>CFO</b>	20 gennaio 2026	<div> <div>Firmato da:</div> <div></div> <div>6961DDC8A8A64C2...</div> </div>

#### 1.2 Reviewed by

Function	Date	Signatures
<b>CEO</b>	19 de enero de 2026	<div> <div>Firmato da:</div> <div></div> <div>8E1CC3E1B3C44A0...</div> </div>

#### 1.3 Approved by

Function	Date	Signatures
<b>Board of Directors</b>	19 janvier 2026	<div> <div>Signé par :</div> <div></div> <div>4AE8E2969084EF...</div> </div>

### 2.0 History of Changes

Version 1.0 - Issue for use

## Sales and Marketing Intermediary Diligence, Selection and Engagement Policy

**SCOPE**

This Policy is an extension of the rules and guidance provided in the WiQo Code of Conduct and the WiQo Global Anti-Bribery and Corruption Policy. It applies to all WiQo regions and all WiQo Employees (defined as full-time, part-time, and temporary employees) and is subject to all applicable laws and regulations in the jurisdictions where WiQo conducts business. WiQo employees with questions regarding this Policy or any particular SMIs should contact the CFO for further guidance.

**RESPONSIBILITY**

The Board of Directors is responsible for implementing and overseeing this Policy. Every WiQo employee and manager is responsible for being familiar with and complying with this Policy.

**GENERAL PRINCIPLES**

<b>Before contracting with an SMI, WiQo must:</b>
<b>1. Establish the business rational for engaging the SMI</b>
<b>2. Conduct due diligence on the SMI</b>
<b>3. Obtain CFO approval for the SMI</b>
<b>4. Monitor and audit the SMI's activity as required</b>

**SPECIFIC REQUIREMENTS**

WiQo conducts SMI due diligence using the following four-step process:

**PHASE 1: ESTABLISH THE BUSINESS RATIONALE**

- a. The Sales Team shall prepare a written request to the CEO copying the CFO demonstrating a legitimate business need for contracting with a specific SMI.
- b. The CEO shall review this request and must approve it in writing before the ABC diligence process begins.

**PHASE 2: CONDUCT DUE DILIGENCE**

- a. The CFO will then screen the approved SMI for ABC risks using WiQo's designated due diligence platform and/or external providers. This review shall also include screening for potential economic sanctions, regulatory risks, adverse media publications, politically exposed persons (PEPs).
- b. If this review identifies potential risks, the CFO may either reject the request or engaged outside legal counsel or consultants to conduct supplemental due diligence.

**PHASE 3: SECURE CFO APPROVAL**

- a. Once the diligence is complete, the CFO will determine in writing whether to approve or reject the SMI.
- b. The CFO will share its decision with the Sales Team and the relevant Counsel.
- c. If the CFO approves the SMI without conditions, then the Sales Team may use WiQo's standard contractual language for the SMI agreement.

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- d. If the SMI is approved with conditions, however, then the relevant Counsel will propose modified or alternative contractual language addressing specific risks identified during diligence.

All SMI contracts must:

- i. Describe the legitimate business need for the bona fide services that the SMI will provide.
- ii. Describe the terms of payment and, if applicable, a compensation amount consistent with Fair Market Value.
- iii. Describe any allowable reimbursable expenses.
- iv. Explain the resolution of the contract if the SMI's services are terminated or no longer required.
- v. Require the SMI to report of any actual, potential, or perceived violation of the ABC laws to WiQo.
- vi. Be signed by WiQo and the SMI's duly authorized representative before any payments are made or services performed.

Copies of all executed SMI contracts must be stored in a location accessible to the CFO and provided upon request.

### PHASE 4: MONITORING & AUDITING

- a. The Sales Team must update the CFO within 2 business days if there is any indication that an SMI engaged in actual or potential violation of ABC laws. The Compliance Team and Legal Team will then evaluate the potential risks pursuant to WiQo's Global Anti-Bribery and Corruption Policy and guidance from outside legal counsel, where applicable.
- b. The Sales Team must notify the CFO within 10 business day whenever an existing SMI contract is suspended, terminated, or expires. Such contracts may not be renewed until WiQo conducts renewed SMI diligence as required this policy.
- c. WiQo's designated due diligence platform screens and continuously monitors the ABC risks of its Third Parties, sending alerts to the CFO if a red flag arises.

### 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:

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- 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

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