job&talent

Anti-Bribery and Anti-Corruption Policy

Approved by the Board of Directors of Job and Talent Holding Limited on 22 July 2026

Our commitment

At Job&Talent, how we do business matters as much as the results we achieve.

Job&Talent has a zero-tolerance stance on bribery and corruption. Corrupt acts are never acceptable, even if they may seem commonplace in certain countries or industries. No Board member, director, employee, worker, contractor or third party may offer, request, give, or accept bribes under any circumstances.

In practice, this means:

- All business decisions must be based on merit and fair competition, never on personal gain
- We must act with integrity at all times and be mindful that how our actions appear to others is as important as our actual intent
- Managers are responsible for fostering a culture of integrity and ensuring their teams comply with this Policy

Bribery undermines public trust in business and government, and is a criminal offence worldwide. Violations are actively prosecuted and can result in significant financial penalties, imprisonment, and lasting reputational damage to both individuals and the business.

This Policy sets out what is expected of everyone at Job&Talent and how we uphold these principles every day. If in doubt, speak up.

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1. What this Policy covers

This Anti-Bribery and Anti-Corruption Policy (the "**Policy**") establishes the framework for ensuring that Job and Talent Holding Limited and its subsidiaries (together, "**the Company**", "**the Group**" or "**Job&Talent**") conduct business in an ethical, transparent, and lawful manner.

This Policy applies whether conduct is direct or indirect, intentional or unintentional, and covers bribery, corruption, money laundering, terrorist financing, and other forms of financial crime.

Corruption undermines fair competition, erodes trust, and exposes businesses to significant legal, financial, and reputational risks. Job&Talent is therefore committed to complying with all applicable anti-bribery and anti-corruption laws and regulations in the jurisdictions in which it operates.

The purpose of this Policy is to prevent bribery, corruption, and other forms of financial crime at Job&Talent, including money laundering and terrorist financing. It seeks to provide clear guidance to all Board members, directors, employees, workers, contractors and third parties acting on behalf of the Company.

This Policy sets out the rules and principles applicable to:

- Bribery and corrupt payments
- Gifts and business hospitality
- Facilitation payments
- Donations, sponsorship and political contributions
- Conflicts of interest
- Anti-money laundering and counter-terrorist financing
- Third parties acting on our behalf

Depending on your role, you may encounter one or more of these matters in your everyday work

This Policy is here to help you navigate those situations with confidence

When in doubt, contact the Global Compliance Officer or the HQ Compliance team

2. Who it applies to

This Policy applies to:

- All Board members, directors, employees, workers and contractors of the Company and its subsidiaries ("**J&T Representatives**")
- All business operations, transactions, and relationships conducted in any jurisdiction in which Job&Talent operates
- All franchisees, joint venture partners, distributors, agents, intermediaries, and other third parties acting on behalf of or in connection with the Group ("**J&T Business Partners**")

This Policy is mandatory and binding. Non-compliance will result in disciplinary action, up to and including termination of employment or contract, and may result in criminal prosecution.

3. Our legal framework

The Policy reflects the Group's zero-tolerance approach to all forms of corruption and financial crime, and commits every person working with or for Job&Talent to full compliance with all applicable laws and regulations. These include the following:

<u>International</u>

- United Nations Convention Against Corruption (UNCAC)
- OECD Anti-Bribery Convention

<u>United Kingdom</u>

- Bribery Act 2010
- Proceeds of Crime Act 2002 (POCA)
- Money Laundering, Terrorist Financing and Transfer of Funds Regulations 2017 (MLR 2017), as amended
- Terrorism Act 2000 and subsequent amendments
- Financial Sanctions regime administered by the Office of Financial Sanctions Implementation (OFSI)

Spain

- Criminal Code (Ley Orgánica 10/1995, as amended), including provisions on bribery, corruption and corporate criminal liability
- Anti-Money Laundering and Counter-Terrorist Financing Law (Ley 10/2010, as amended)

European Union

- EU Anti-Corruption Directive (Directive (EU) 2026/1021)

United States

- Foreign Corrupt Practices Act 1977 (FCPA)

Other jurisdictions

- Local anti-bribery, anti-corruption and anti-money laundering laws in all countries where Job&Talent operates

Where local laws or customs are less strict than the standards set out in this Policy, this Policy takes precedence. If local laws impose stricter requirements, compliance with those stricter requirements is mandatory.

This Policy forms part of Job&Talent's broader compliance and ethics framework and should be read alongside our Code of Conduct, which sets out our primary framework for ethical conduct.

4. Key terms

Understanding these key definitions helps everyone recognise and avoid corrupt practices:

a. **Bribery.** Offering, promising, giving, requesting or accepting anything of value in order to influence someone's actions in their official capacity, whether in government or a company, for business benefit. Doing the same indirectly through intermediaries is also bribery.

b. **Corruption.** Any abuse of entrusted power for personal gain, including bribery, kickbacks, fraud, and the misuse of position or contacts to obtain an unfair advantage.

c. **Facilitation payments.** Small, unofficial payments to speed up routine services (e.g., visas, permits, customs clearance). Job&Talent strictly prohibits facilitation payments, even where they are common practice.

d. **Kickbacks**. A form of bribery, often a secret payment made in return for securing business.

e. **Item of value.** Any tangible or intangible element of value, in any form, including but not limited to: cash, cash equivalents (such as gift cards and product discounts), loans, gifts, invitations, goods, services, employment for family members, travel, accommodation, meals, expense reimbursements, favours, business or employment opportunities, and charitable or promotional sponsorships.
For the specific rules applicable to gifts and business hospitality, see Section 5.2.

f. **Gift**. Any tangible item of value offered or received in the context of a business relationship, including but not limited to physical goods, branded merchandise, food and beverages, gift baskets, or vouchers. Gifts do not include business hospitality as defined below.

g. **Business hospitality**. Any invitation to attend events of a social, cultural or sporting nature offered in the context of a business relationship, where attendance occurs alongside the host or in a genuine business context.

h. **Public official.** Any person holding a legislative, administrative or judicial office, whether appointed or elected. Any person exercising a public function, including for a public agency or a publicly-owned enterprise and any official or agent of a public international organisation.

i. **Conflict of Interest.** A situation where personal interests interfere with, or appear to interfere with, professional duties. This includes actual, perceived, and potential conflicts.

j. **Money laundering.** Making illegally obtained money appear legitimate by concealing its true origin. This includes converting, transferring, concealing, or acquiring funds or assets derived from criminal activity.

k. **Terrorist financing.** The supply, deposit, distribution or collection of funds or goods, by any means, whether directly or indirectly, with the intention of using them or with the knowledge that they will be used, completely or in part, for the commission of any terrorism offences.

l. **Sanctions.** Restrictions imposed by governments or international bodies prohibiting or limiting dealings with designated individuals, entities, countries, or sectors.

m. **Beneficial owner.** The natural person(s) who ultimately own or control a legal entity or on whose behalf a transaction is conducted. This includes any person who directly or indirectly owns or controls more than 25% of the shares or voting rights, or who otherwise exercises control over the management of the entity.

n. **Politically Exposed Person (PEP).** An individual who is or has been entrusted with a prominent public function, and who may therefore present a higher risk of bribery, corruption, or money laundering. This category includes, among others:

- Heads of state, heads of government, ministers, and deputy or assistant ministers;
- Members of parliament or similar legislative bodies;
- Members of supreme courts, constitutional courts, or other high-level judicial bodies;
- Members of courts of auditors or boards of central banks;
- Ambassadors, chargés d'affaires, and high-ranking officers in the armed forces;
- Members of the administrative, management, or supervisory bodies of state-owned enterprises;
- Directors, deputy directors, and members of the board or equivalent function of international organisations.

Family members and known close associates of PEPs are also included within this definition.

o. **Suspicious activity.** Any transaction, instruction, or activity which gives rise to a knowledge, suspicion, or reasonable grounds for suspicion that a person is engaged in money laundering or terrorist financing.

p. **Due Diligence (DD).** The process of identifying and verifying the identity of customers and understanding the nature and purpose of business relationships to assess money laundering and terrorist financing risks.

5. Rules and obligations

5.1 Bribery and corrupt payments

Never offer, request, or accept bribes, directly or indirectly. Do not use third parties to commit bribery on Job&Talent's behalf.

No one at Job&Talent may offer, promise, pay, give, or authorise the delivery of any item of value, directly or indirectly, to any person (in the public or private sector) in order to improperly influence their decisions or conduct, or in order to obtain or maintain any business advantage. This prohibition applies regardless of whether the payment is intended to facilitate, accelerate, or expedite any formality.

No one may offer, promise, pay, give, authorise, or accept items of value that are significant enough to unduly influence the conduct of the person receiving them.

Under no circumstances may anyone offer, promise, pay, give, or authorise the delivery of any item of value to third parties where there is a high probability that those third parties will in turn offer, promise, or provide any such prohibited advantage.

5.2 Gifts and hospitality

We can only offer and receive gifts and hospitality if they are modest, reasonable, and infrequent.

You should only accept gifts with a value of less than €200, provided they are reasonable, customary, in good taste, and could not be perceived as influencing any current or future business decision.

What is acceptable	What is not acceptable
Modest and reasonable business meals and small branded gifts	Cash or cash equivalents, including money orders and gift cards
Occasional hospitality that is openly provided and proportionate to the business relationship - if this hospitality is offered during contract negotiations or procurement processes, you must disclose it to HQ Compliance before accepting it	Expensive gifts or lavish hospitality Any gift or hospitality given to influence a business decision, or that is excessive or inappropriate in the context

Before offering or accepting any gift or business hospitality, ask yourself:

- Could this be perceived as improper or illegitimate?
- Could it influence anyone involved or be seen as intended to do so?

The risk is particularly high in the following situations:

- The person giving or receiving it has recently made, or is about to make, a decision affecting Job&Talent's business
- The gift or business hospitality is lavish or goes beyond what is customary in normal business practice

If the answer to either question is "yes" or "possibly", do not offer or accept it before disclosing it to HQ Compliance

5.3 Public officials and facilitating payments

Our zero-tolerance approach to bribery applies universally, making no distinction between private commercial parties and public officials. Nevertheless, because public officials are empowered to grant authorisations, licenses, and privileges relevant to our business, and are subject to special rules of conduct, interactions with them carry heightened legal and reputational risks. These engagements require the utmost vigilance and strict adherence to our anti-corruption standards to avoid any real or perceived improper influence.

No gifts may be given to public officials under any circumstances. Facilitation payments are strictly prohibited, regardless of their size or how commonplace they may be in a given jurisdiction. If a public official requests such a payment, you must refuse it, even if doing so results in negative business consequences.

The only exception to this prohibition is where a payment is genuinely necessary to protect against an immediate threat to physical safety or freedom. Any payment made under these exceptional circumstances must be reported to the Global Compliance Officer or the HQ Compliance team as soon as it is safe to do so.

If you encounter a difficult or uncertain situation involving a public official, do not act alone — contact the Global Compliance Officer or the HQ Compliance team for guidance before taking any action.

5.4 Donations, sponsorship and political contributions

Job&Talent does not make political contributions of any kind.

Donations and sponsorship may only be made to legitimate organisations, with a clear business purpose, and must never be used to disguise a corrupt payment. No sponsorship or donation may be made with the aim of obtaining an undue commercial advantage. All donations and sponsorships should be communicated to the Global Compliance Officer or the HQ Compliance team.

Charitable donations are permitted where they are genuine, transparent, and consistent with Job&Talent's values and this Policy.

6. Conflicts of interest

At Job&Talent we always act in the best interests of the Company, making decisions independently of personal interests.

A conflict of interest arises when a personal interest interferes with your work, or could reasonably be perceived to do so. Common examples include: second jobs or

external professional activities, financial investments, gifts or benefits, personal relationships, board positions, and business opportunities.

You must disclose if you hold positions on boards or governing bodies of other entities, if you have significant shareholdings in competitors, customers or suppliers, or if you are a director, C-level or board member of Job&Talent with any potential conflict of interest. For further detail, refer to our Code of Conduct.

If you have a personal or professional interest that could reasonably be perceived as a conflict, disclose it as soon as possible to your manager, the Global Compliance Officer or the HQ Compliance team.

Transparency helps mitigate risks before they escalate. Early and good faith disclosure allows us to manage the situation appropriately and will not result in negative consequences.

Failure to disclose, or deliberate concealment of, a conflict of interest may result in disciplinary action.

Job&Talent also maintains specific rules on restrictions in hiring to prevent nepotism. For further detail, refer to our Code of Conduct.

7. Third-parties and due diligence

Job&Talent only works with third parties who share our commitment to ethical conduct and compliance. We are responsible for the actions of those who act on our behalf — anything we cannot do ourselves, we cannot ask a third party to do for us.

Prior to entering into, or continuing, relationships with third parties or investors, Job&Talent may carry out appropriate DD measures, taking into account the nature of the relationship, the level of risk involved, and the information reasonably available at the time. Such measures may include, where considered appropriate, the collection of relevant information, representations from the counterparty, and the performance of screening checks.

The scope and depth of any DD will be determined on a case-by-case basis, applying a risk-based approach and considering operational constraints. All J&T Representatives are expected to remain alert to potential red flags in relation to third parties or investors and to escalate any concerns to the HQ Compliance team.

8. Record-keeping and financial controls

All financial transactions must be accurately and completely recorded. No secret payments or "off the books" transactions are permitted. Payroll records and recruitment fees must be properly documented.

Falsifying records is strictly prohibited.

Everyone involved in managing, preparing or reviewing financial information must ensure it accurately reflects the reality of operations and complies with applicable regulations. Any irregularity, significant error or suspicion of improper conduct must be reported promptly to your local Compliance team, the Global Compliance Officer or the HQ Compliance team. Reports may also be made through our whistleblower channel.

Internal Audit may conduct periodic reviews to verify compliance with these requirements. For further detail on Job&Talent's approach to financial integrity, refer to our Code of Conduct.

9. Anti-money laundering and counter-terrorism financing

Money laundering is the process by which illegally obtained funds are made to appear legitimate. Terrorist financing involves the supply or collection of funds or assets, by any means, with the knowledge or intention that they will be used to carry out terrorist acts or support terrorist organisations. Both represent serious criminal offences that can cause serious reputational damage and result in severe penalties for both Job&Talent and the individuals involved.

Job&Talent does not tolerate doing business with anyone involved, directly or indirectly, in money laundering or terrorist financing, and strictly complies with all applicable laws.

Anyone who knows or suspects that property represents the proceeds of crime and assists in handling it may be committing a criminal offence.

A. Red flags to watch out for

Warning signs include:

- Payments to third parties or accounts with no clear and justified connection to the transaction
- Payments not provided for in the contract, or that deviate from agreed terms, including unjustified changes to the amount, recipient, or timing
- Clients, suppliers, or partners who use, or are reasonably suspected of using, funds from illegal sources

B. What to do if you spot a red flag

If you detect suspicious activities or transactions, report them promptly to your direct manager or director, to the Global Compliance Officer or the HQ Compliance team.

You can also report through our whistleblower channel. Reports can be made confidentially or anonymously.

Do not engage in, or continue, business relationships with suspicious entities or where warning signs remain unexplained.

C. Sanctions awareness

We strictly comply with all applicable trade and economic sanctions in the jurisdictions where we operate, including those set by the United Nations, the European Union, the United Kingdom, and other relevant countries.

We do not knowingly participate, directly or indirectly, in operations, transactions, or activities involving:

- Embargoed or sanctioned countries or territories
- Persons or entities on official sanctions lists
- Entities that are controlled, directly or indirectly, 50% or more by sanctioned persons or entities

Any potential exposure to sanctions must be reported promptly to the Global Compliance Officer or the HQ Compliance team.

10. Speaking up

If in doubt, speak up!



Our whistleblower channel is available to all J&T Representatives and J&T Business Partners

You will not face retaliation for raising a concern in good faith

Reports can be made confidentially or anonymously

All J&T Representatives and J&T Business Partners are expected to take reasonable steps to ensure compliance with this Policy and to actively prevent, detect, and report any suspected bribery or corruption.

If you know or suspect that someone intends to offer, request, give, or accept a bribe related to Job&Talent's business, you must immediately report it to any of the following channels:

- Your manager
- Your local Compliance team
- The Global Compliance Officer (leonor.diaz@jobandtalent.com) or the HQ Compliance team (hq.compliance@jobandtalent.com)
- The whistleblower channel, which is open to anyone, including third parties (further details in our Global Whistleblowing Policy)

Job&Talent is committed to ensuring nobody suffers any detrimental treatment or retaliation as a result of:

- Refusing to take part in bribery or corruption
- Reporting in good faith a suspicion that a bribery or corruption offence has taken place, or may take place in the future
- Assisting in the investigation of an allegation of bribery or corruption.

Job&Talent guarantees that no retaliation will be taken against anyone who makes a report in good faith, even where the reported facts are not subsequently confirmed.

11. Training and monitoring

Mandatory anti-bribery and anti-corruption training is provided to all employees to ensure they understand their responsibilities under this Policy. Regular audits and compliance checks may be conducted by the Compliance and Internal Audit teams.

12. Policy ownership and review

This Policy is owned by the HQ Compliance team under the oversight of the Global Compliance Officer, who is responsible for maintaining its relevance and ensuring it remains aligned with applicable laws and business requirements.

The HQ Compliance team will review this Policy annually and following any significant change in law, regulation, or business activity. Where changes arising from such a review are material, Board approval will be required. Minor or non-material changes may be implemented without Board approval.

13. Breaches of this Policy

Breach of this Policy, the Code of Conduct, any other Company Codes, or applicable laws, may result in disciplinary action, including termination of contract and potential legal proceedings.

Version control

Name	Role	Type of Creation/ Approval / Review	Date	Version
Leonor Díaz Córdova	Senior Legal Director and Global Compliance Officer	Policy creation	31 March 2026	V1
Jim Grube	Audit Committee Chair and Interim Board Chair	Approval	18 May 2026	V1