

Anti-Bribery & Corruption Policy

Bissessur

1. INTRODUCTION

1.1. Purpose of the Policy

Ethical and honest work are core principles of Bissessur's professional practice. As an international boutique law and tax firm, we rely on transparency, integrity, and mutual trust: not only in our dealings with clients, counterparties, authorities, and external partners, but equally within our own team. Maintaining a fair, orderly, and principled working environment is essential to delivering the high-quality services our clients expect. This Anti-Bribery & Corruption Policy therefore establishes a clear framework to prevent, detect, and respond to bribery and corruption risks in a timely and responsible manner.

This AB&C Policy is designed to comply with all relevant Dutch, Swiss, and international anti-corruption legislation and standards. These include, among others, the Organisation for Economic Co-operation and Development Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD Anti-Bribery Convention), the United Nations Convention against Corruption (UNCAC), the relevant provisions of the Dutch Penal Code (*Wetboek van Strafrecht*), and the Swiss Criminal Code (*Schweizerisches Strafgesetzbuch*). These legal frameworks collectively establish strict prohibitions against bribery, corruption, facilitation payments, and improper influence, and they guide the Firm's zero-tolerance approach in this regard.

1.2. Bissessur's Ethical Standards

Integrity, transparency, and accountability form the foundation of how Bissessur conducts its work. As a boutique international law and tax firm, we are committed to upholding these values consistently in all our professional dealings. We strive to maintain open, honest, and respectful relationships, both with our clients and within our team, as these principles underpin the trust placed in us and the independence with which we perform our duties.

Bribery and corruption are fundamentally incompatible with Bissessur's professional obligations, core values, and culture. They conflict not only with international ethical standards, but also with the duties imposed by applicable professional rules, including the ethical obligations of the Dutch Bar. For these reasons, Bissessur maintains a strict zero-tolerance stance toward any form of bribery or corrupt conduct.

1.3. Zero-Tolerance Principle

Bissessur applies a strict zero-tolerance principle with respect to bribery and corruption. Any form of corrupt conduct is prohibited: whether direct or indirect, active (giving or offering a bribe), passive (soliciting or receiving a bribe), or involving Facilitation Payments.

Compliance with this AB&C Policy is mandatory for all individuals involved in Bissessur's practice or acting on its behalf, including principals, partners, attorneys, employees, and external parties engaged by the Firm. No commercial pressure, business opportunity, or client relationship can ever justify a breach of this AB&C Policy.

1.4. Application and Scope Overview

This AB&C Policy applies to all offices and legal entities of the Firm, including Bissessur Legal B.V. and Bissessur (Switzerland) B.V., as well as any branches or future affiliated entities. The scope of this AB&C Policy extends to all individuals and legal persons associated with the Firm, including principals, partners, attorneys, employees, staff members, consultants, agents, and external third-party representatives acting on behalf of Bissessur.

1.5. Accountability and Oversight

The Managing Principal bears overall responsibility for the implementation and enforcement of this AB&C Policy. The Managing Principal will address any instances of non-compliance directly with the individual concerned and may take appropriate corrective or disciplinary measures. In addition, the Managing Principal will periodically assess the Firm's internal integrity culture and the effectiveness of the measures set out in this AB&C Policy.

All individuals affiliated with the Firm, including but not limited to principals, partners, attorneys, employees, consultants, agents, and third-party representatives — are personally responsible for understanding and complying with this AB&C Policy, and for acting with integrity at all times.

2. DEFINITIONS

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| Bissessur: | the private limited company (<i>besloten vennootschap</i>) Bissessur Legal B.V., with its registered office in Rotterdam and registered in the Trade Register of the Chamber of Commerce under number 84751789; the private limited company (<i>besloten vennootschap</i>) Bissessur (Switzerland) B.V., with its registered office in Amsterdam, the |
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Netherlands, and registered in the commercial register of the Chamber of Commerce in the Netherlands under number 98535285, doing business in Zurich, Switzerland under the trade name Bissessur (Switzerland) B.V., Amsterdam, Zurich Branch, registered in the commercial register of the Canton of Zurich (*Handelsregister des Kantons Zürich*) under number CHE-318.486.276; and affiliated entities (including other entities operating under the name Bissessur).

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| Firm: | means Bissessur. |
| AB&C Policy: | this Anti-Bribery & Corruption Policy. |
| Applicable Professional: | any person who is governed by particular professional standards, codes of ethics, or legal obligations pertinent to them, including attorneys, notaries, tax advisers, accountants, and other regulated professionals, whose responsibilities may include upholding integrity, confidentiality, and legal compliance. |
| Associated Person: | any person or entity performing services for or on behalf of the Firm, including intermediaries, introducers, and joint-venture partners. |
| Bribery or Corruption: | offering, giving, receiving, or soliciting an undue advantage. |
| Charitable Contribution: | a donation or sponsorship to a non-profit or charity. |
| Competent Authority: | a regulatory, supervisory, law enforcement, or governmental body with the legal authority to monitor or enforce adherence to relevant laws, rules, or professional obligations. |
| Compliance Officer: | the designated person in charge of managing the company's compliance framework, offering advice on the Policy, keeping necessary records, responding to approvals or enquiries, and acting as the primary point of contact for reporting issues or requesting clarification. |

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| Conflict of Interest: | when a person's personal, financial, or other private interests could improperly influence their professional judgement, decisions, or actions on behalf of the Firm. |
| Facilitation Payment: | a small, unofficial payment to secure routine action. |
| Foreign Public Official: | an individual who carries out these duties on behalf of a foreign nation or international public body is considered a foreign public official. This includes employees, officers, elected representatives, and anyone else acting in an official capacity. |
| Gift or Benefit: | anything of value offered or received. |
| Improper Advantage: | any benefit intended to influence a decision, secure an improper advantage, or reward improper conduct. |
| Managing Principal: | the person designated under the Firm's governance rules as the overall compliance head. |
| Public Official: | an individual with a legislative, executive, administrative, or judicial position in a government, public agency, state-owned business, or international organization. |
| Staff: | all individuals who are employed by Bissessur. |
| Thing of Value: | cash or cash-equivalent, gifts, services, discounts, employment offers, travel, accommodation, or anything else of tangible or intangible value. |

3. PURPOSE AND COMMITMENT

Bissessur is fully committed to a strict zero-tolerance approach to Bribery and Corruption, as endorsed by the Firm's Managing Principal. This AB&C Policy reflects our collective responsibility to uphold the highest standards of integrity in all aspects of our work.

The Firm does not permit or excuse any form of bribery or corruption within its practice or in connection with any Staff or any other individual associated with Bissessur. As trusted and independent advisors, we engage only in lawful, ethical,

and compliant relationships with clients, counterparties, authorities, and other stakeholders.

We are dedicated to transparency and honesty, both in our client relationships and within our internal team dynamics. All decisions and actions taken on behalf of the Firm must comply with the applicable laws and professional obligations governing Bissessur in the Netherlands and Switzerland.

4. SCOPE AND APPLICABILITY

This AB&C Policy applies to all principals, partners, directors, attorneys, Staff members, employees, trainees, consultants, and any other individuals or entities acting on behalf of the Firm. It ensures that everyone associated with Bissessur adheres to the same high ethical and professional standards.

This AB&C Policy reflects the Firm's commitment to integrity across all operational contexts and governs all business dealings without exception, irrespective of jurisdiction, sector, or client type. Adherence to these principles is a shared responsibility throughout the Firm's entire business network. Accordingly, Bissessur expects all contractors, intermediaries, and third-party service providers engaged by the Firm to uphold anti-bribery and corruption standards comparable to those set out in this AB&C Policy.

This AB&C Policy applies to all offices, branches, and affiliated entities of the Firm.

5. CORE PRINCIPLES

The core principles of the Firm are established to uphold the lawfulness and integrity of our work. All Associated Persons, Applicable Professionals and Staff members are required to adhere to these principles to ensure full compliance with this AB&C Policy and applicable laws:

- Staff are not permitted to accept any offerings, promises, Gift or Benefit, Improper Advantage, or other forms of Bribery or Corruption that could influence, or appear to influence, impartial judgment.
- Staff are not permitted to accept Facilitation Payments.
- Staff must conduct all business honestly, transparently, and ethically.
- Staff must keep accurate, complete, and up-to-date records of all transactions they conduct.
- Any Gift or Benefit, including hospitality, sponsorships, Charitable Contributions, or any other Thing of Value, must be pre-approved by the Managing Principal before being offered or accepted.
- Staff must maintain independence in all legal and tax advisory work conducted for the Firm's clients.

- Staff must strictly separate any client-related fees from any personal benefits, inducements, or private interests.
- If a Staff member becomes aware of a Conflict of Interest, they must immediately disclose the situation to the Managing Principal.

Non-compliance with these Core Principles may result in disciplinary measures, including formal warnings, suspension, termination of employment, or other appropriate actions permitted under applicable law.

6. GIFTS, HOSPITALITY, AND OTHER BENEFITS

Gifts, hospitality, and other Things of Value can support legitimate professional relationships, but they also pose potential risks of undue influence or the appearance of impropriety. To safeguard Bissessur's independence and integrity, all Staff and Associated Persons must handle such offerings with caution and in strict compliance with this AB&C Policy and applicable laws:

- Gifts or Benefits must never be given or received with the intent or the appearance of influencing a decision. Any such offering must be appropriate, reasonable, proportionate, and fully documented.
- Any individual Gift or Benefit exceeding € 1.000, or any cumulative annual value above € 1.000 from a single source, requires prior written approval from the Managing Principal.
- Any Thing of Value offered to Staff must receive prior approval from the Managing Principal, regardless of its form.
- The Compliance Officer centrally records all Gifts, hospitality, and other Benefits in the Gifts & Hospitality Register.
- Political donations and political sponsorships are strictly prohibited. Professional attendance at lobbying or political events requires prior approval from the Managing Principal.

7. THIRD-PARTY RELATIONSHIPS

The Firm's commitment to integrity extends to all third parties acting on its behalf. Bissessur will only engage external parties who meet the Firm's ethical, professional, and anti-bribery standards.

- The Firm conducts appropriate due diligence on all consultants, intermediaries, agents, referral partners, and other third parties to ensure they adhere to the Firm's ethical and anti-bribery requirements.
- Any red flags — such as requests for cash payments, unusual commission structures, lack of transparency, or family or personal connections to Public Officials or Foreign Public Officials — must be immediately escalated to the

Managing Principal or Compliance Officer for review. Agents or third parties may never be engaged for improper purposes.

- All third-party contracts must contain anti-bribery and corruption clauses, and the Firm will continuously monitor the relationship for compliance. In the event of a breach or suspected breach, the Firm reserves the right to suspend or terminate the relationship.
- All Associated Persons acting for or on behalf of the Firm are required to comply with this AB&C Policy in the same manner as Staff.

8. RESPONSIBILITIES AND GOVERNANCE

Maintaining the effectiveness of this AB&C Policy is a shared responsibility across all levels of the Firm's organization:

- Staff and consultants are required to read, understand, and fully comply with this AB&C Policy in all aspects of their work.
- The Compliance Officer is responsible for maintaining all relevant registers, overseeing effective implementation of this AB&C Policy, and acting as the primary point of contact for questions, approvals, and guidance.
- The Managing Principal, Management Board, and relevant Partners set the tone from the top by upholding the Firm's Zero-Tolerance approach, ensuring ongoing compliance, and guiding all relevant parties in adhering to this AB&C Policy.

9. REPORTING AND WHISTLEBLOWING

Everyone covered by this AB&C Policy is required to report any actual or suspected instance of Bribery or Corruption as soon as possible. Reports may be submitted anonymously to the Managing Principal or through the Firm's internal confidential reporting channel.

The Firm strictly prohibits any form of retaliation against individuals who report concerns in good faith, and will protect the confidentiality of reporters to the fullest extent permitted by applicable professional, employment, and data-protection laws.

All reports will be assessed promptly, and investigations will be carried out in a fair, objective, and discreet manner. The investigation process consists of the following phases:

- Initial Assessment and Preliminary Review: The Compliance Officer and the Managing Principal will conduct an initial screening of the alleged Policy violation and determine whether a formal investigation is required.

- Analysis of Findings and Determination of Outcome: Upon completing the investigation, the Managing Principal will prepare a report summarizing the findings and conclusions.
- Corrective Actions: Where a violation has been substantiated, the Managing Principal will implement appropriate corrective or disciplinary measures, in accordance with applicable law and internal Firm procedures.

10. RECORD-KEEPING AND INTERNAL CONTROLS

The Firm requires complete and accurate record-keeping to ensure transparency and compliance with this AB&C Policy. Off-book accounts, falsified records, or undisclosed transactions are strictly prohibited. All payments, expenses, Gifts or Benefits, Charitable Contributions, or other Things of Value exceeding €500 must be properly and accurately recorded in the Firm's financial systems.

Expense claims must be supported by legitimate, verifiable documentation, and all entries must reflect the true nature of the transaction. Anonymous reports or concerns may be submitted, and the Firm will protect confidentiality to the fullest extent permitted by applicable professional and data-protection laws.

To maintain strong internal oversight, the Firm conducts periodic reviews and internal audit checks to verify compliance, identify irregularities, and assess the overall effectiveness of the Firm's internal controls.

11. BREACH AND DISCIPLINARY MEASURES

A breach of this AB&C Policy constitutes serious misconduct and may result in disciplinary action, including formal warnings, suspension, termination of employment or engagement, or other measures permitted under applicable law.

In certain cases, external reporting obligations may arise, whether regulatory, supervisory, or criminal in nature. Where required or permitted by law, the Firm will cooperate fully with the relevant Competent Authorities, while carefully safeguarding professional secrecy, attorney–client privilege, and all other applicable confidentiality obligations throughout the process.

12. TRAINING AND AWARENESS

As part of the Firm's onboarding process, all new Staff members and Associated Persons are required to complete mandatory anti-bribery and corruption training. The Firm will also provide periodic refresher training to ensure continued awareness, understanding, and compliance with this AB&C Policy.

To maintain an ongoing culture of integrity and accountability, all Staff members must annually attest that they have read, understood, and agreed to comply with this AB&C Policy.

13. POLICY GOVERNANCE, REVIEW, AND PUBLICATION

This AB&C Policy will be reviewed every two years, or earlier if changes in applicable laws, regulations, or professional obligations require an earlier update. The review cycle may therefore be adjusted to ensure continuous alignment with Dutch, Swiss, and international standards.

To ensure full accessibility and transparency, this AB&C Policy is published internally and on the Firm's website.

Any questions concerning the interpretation or application of this AB&C Policy should be directed to the Compliance Officer.

This AB&C Policy has been formally approved by the Managing Principal. The applicable version is stated in the header of this document.

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