

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

I. INTRODUCTION

1. PURPOSE OF THE POLICY

This Policy establishes the principles and requirements for the prevention, detection, and sanctioning of corrupt practices, including the giving and receiving of bribes, conflicts of interest, trading in influence, and other forms of abuse of official position.

2. SCOPE

This Policy applies to:

- all employees and representatives of *TIBIEL EOOD*;
- all commercial intermediaries, consultants, and suppliers;
- any persons acting on behalf of the company.

II. CORE PRINCIPLES

- Zero tolerance towards all forms of bribery and corruption;
- Individual and institutional accountability;
- Transparency and responsibility in all business relations;
- Prevention through training, control, and sanctions.

III. PROHIBITED PRACTICES

- Giving, offering, or promising a bribe to public or private persons;
- Requesting or accepting a bribe in any form;
- Concealed financing of third parties or organisations with the purpose of gaining an advantage;
- Use of intermediaries, nominees, or fictitious contracts.

IV. PERMISSIBLE GIFTS AND EXPENSES

Permissible only if they are:

- of negligible value (up to BGN 100);
- with a demonstrable business purpose;
- fully transparent and properly documented;
- pre-approved by the relevant manager.

V. REPORTING AND WHISTLEBLOWER PROTECTION

- Every employee has the right and duty to report suspected corruption;
- Reports shall be submitted to: **law@tibiel.com**;
- Anonymity and protection of bona fide whistleblowers are guaranteed.

VI. TRAINING AND POLICY REVIEW

- Mandatory initial and periodic training;
- Integration of anti-corruption clauses in contracts;
- Annual review of the Policy by the Compliance Department.

VII. VIOLATIONS AND SANCTIONS

- Internal disciplinary liability;
- Termination of contractual relations;
- Reporting to the Anti-Corruption Commission and/or the Prosecutor's Office;
- Compensation for damages caused to the company.

Approved by Manager of TIBIEL EOOD