ANTI-CORRUPTION, ANTI-BRIBERY & AML POLICY

ENERGILD a. s.

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Adopted	2 July 2026	**Last revised**	23 October 2026
Owner	Board of Directors	**Next review**	October 2027

1. PURPOSE AND SCOPE

ENERGILD a. s. (the "**Company**") is committed to conducting its business ethically, transparently and in compliance with all applicable national and international laws and regulatory standards.

This Policy applies to all members of the Company's bodies, officers, employees, contract workers, authorized signatories and representatives, and third-party intermediaries (including agents, brokers and consultants) acting on behalf of ENERGILD a. s. in any jurisdiction.

Its purpose is to prevent, detect and eliminate any form of bribery, corruption, money laundering, terrorist financing or sanctions evasion in connection with the Company's business, in particular the international physical trade in crude oil and refined petroleum products.

2. ANTI-BRIBERY AND ANTI-CORRUPTION (ABAC)

2.1 Prohibition of Bribery

The Company applies a strict zero-tolerance policy towards bribery and corruption in any form.

- **Public and private sector:** no person covered by this Policy shall offer, promise, give, request, agree to receive or accept any bribe, kickback or improper financial or non-financial advantage to or from any public official, employee of a state-owned enterprise, national oil company or state marketing organization, regulatory body, or any private company or its employees.
- **Facilitation payments:** the Company prohibits facilitation payments (small unofficial payments to secure or expedite a routine administrative action), regardless of local custom or practice.
- **Applicable law:** the Company complies with the anti-corruption provisions of the Slovak Criminal Code (Act No. 300/2005 Coll.) and with the anti-corruption laws of every jurisdiction in which it operates.

2.2 Gifts, Hospitality and Entertainment

- Gifts, meals and entertainment offered to or received from business partners must be modest, reasonable, infrequent, related to a legitimate business purpose and compliant with applicable laws.
- No gift or hospitality shall be given or accepted with the intent to improperly influence a business decision.
- Any gift or hospitality exceeding EUR 150 (or equivalent) must be pre-approved by the Compliance Officer and recorded in the Company's Gifts and Hospitality Register. Gifts to public officials require prior written approval regardless of value. Cash or cash equivalents may never be given or accepted.

2.3 Third-Party Due Diligence

Before engaging any intermediary, agent, broker or joint-venture partner, the Company performs due diligence on its identity, reputation, beneficial ownership, sanctions and PEP status and compliance history. Commissions and fees must be agreed in writing, proportionate to the services provided and paid only to an account in the intermediary's own name in its country of residence or operation. All third-party agreements must include binding anti-bribery, anti-corruption and sanctions clauses.

3. ANTI-MONEY LAUNDERING (AML) & COUNTER-TERRORIST FINANCING (CTF)

3.1 Compliance with Laws

The Company adheres to the EU Anti-Money Laundering Directives and Regulation, Slovak Act No. 297/2008 Coll. on Protection against Money Laundering and Terrorist Financing, as amended, the applicable laws of the countries in which it holds bank accounts or trades (including the United Arab Emirates), and the standards of the Financial Action Task Force (FATF). The Company applies a risk-based approach.

3.2 Know Your Customer (KYC) and Due Diligence

The Company does not enter into any commercial contract or execute any transaction before completing KYC on the counterparty, including:

- verification of corporate identity, registration, good standing and authorized signatories;
- identification of ultimate beneficial owners (UBOs) holding 10% or more of shares or voting rights, or otherwise exercising control;
- screening of the counterparty, its UBOs and key personnel against sanctions lists (UN, EU, US OFAC, UK HMT/OFSI, UAE) and Politically Exposed Persons (PEP) databases, at onboarding and before each transaction;
- **enhanced due diligence** (including source of funds and senior management approval) for PEPs, high-risk jurisdictions identified by the FATF or the EU, and unusual or complex transaction structures.

3.3 Trade and Sanctions Controls for Energy Products

- The Company does not trade cargoes whose origin, ownership or destination would breach EU, UN, US, UK or UAE sanctions, including applicable price-cap measures on crude oil and petroleum products.
- For each cargo the Company verifies the origin and chain of title (certificates of origin, bills of lading, inspection reports) and screens vessels, owners, managers and flags.
- Transactions involving ship-to-ship transfers, AIS gaps, inconsistent documents or unexplained routing are escalated to the Compliance Officer and not executed until cleared.

3.4 Payment and Banking Guidelines

- **Approved banking channels:** all receipts and disbursements are processed through regulated commercial banks via traceable channels (SWIFT, SEPA) and documentary instruments (letters of credit, bank guarantees).
- **Cash prohibition:** cash transactions, physical currency instruments and payments to or from unverified third-party accounts are prohibited.
- **Bank account consistency:** payments are accepted from and made only to accounts held in the legal name of the contracted counterparty as stated in the signed agreement. Recognized trade-finance arrangements (e.g. transferable letters of credit, assignment of proceeds) are permitted only when documented and approved in writing in advance.

3.5 Reporting of Suspicious Activity

Any suspicion of money laundering, terrorist financing or sanctions evasion must be reported immediately to the Compliance Officer, who assesses it and, where required by law, reports it to the competent authority, including the Financial Intelligence Unit of the Slovak Republic. The person concerned must not be informed of the report (no tipping-off).

4. CONFLICT OF INTEREST

All persons covered by this Policy must avoid situations in which their personal interests conflict, or appear to conflict, with the interests of ENERGILD a. s. Any potential conflict of interest must be disclosed immediately to the Board of Directors.

5. RECORD KEEPING AND INTERNAL CONTROLS

The Company maintains accurate books, records and accounts that reflect all transactions and asset dispositions in reasonable detail. Off-the-books accounts and false or misleading entries are forbidden. KYC files, due-diligence records and transaction documents are retained for at least **five (5) years** after the end of the business relationship or the transaction, or longer where required by law.

6. COMPLIANCE OFFICER, TRAINING AND REVIEW

The Board of Directors appoints the Compliance Officer, who is responsible for implementing this Policy, approving exceptions and maintaining the related registers. Until a Compliance Officer is appointed, the function is performed by the Chairman of the Board of Directors.

All persons covered by this Policy receive it on engagement and confirm in writing that they have read and will comply with it. Relevant staff receive periodic training. This Policy is reviewed at least once a year and whenever the law or the Company's business changes.

7. REPORTING AND WHISTLEBLOWING

Any employee or third party who suspects or becomes aware of a violation of this Policy, bribery, money laundering or other financial wrongdoing must report it immediately to the Compliance Officer at **compliance@energild.com**.

No individual will suffer retaliation, discrimination or adverse consequences for reporting in good faith. Reports are handled confidentially and, where applicable, in accordance with Slovak Act No. 171/2023 Coll. on the Protection of Whistleblowers.

8. SANCTIONS AND PENALTIES

Failure to comply with this Policy constitutes a material breach of the employment or commercial contract. Any person who violates it is subject to disciplinary or contractual action, including termination of employment or contract and referral to law-enforcement authorities.

Approved by:

Place: Košice

Date: 23 October 2026

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Ing. Radoslav Kanský
Chairman of the Board of Directors
ENERGILD a. s. (Company Stamp)