

Anti-Corruption Guideline

1. Preliminary Remarks	1
2. Scope of Application	1
3. Principle	1
4. Definitions of Terms	2
4.1. Donations and Sponsoring	2
4.2. Corruption	2
5. Commitment to “Fair Competition”	2
5.1. Competition and Antitrust Law	2
5.2. Dealing with Authorities and Consultants	2
5.3. Conflicts of Interest	3
6. Measures to prevent corruption	3
6.1. Principle of transparency	3
6.2. Sensitisation of employees	3
7. Measures in the event of suspected corruption	3
7.1. Reporting of actual and potential offences, sanctions and questions	3

1. Preliminary Remarks

As an internationally active company, fiskaly GmbH and its subsidiaries (hereinafter referred to as “fiskaly”) is committed to complying with applicable law in its Code of Conduct and is also committed to upholding social and ethical standards and the principle of sustainable business practices. Our corporate philosophy includes the principles of transparency, trust and fairness in our dealings with our partners and the public as well as the prevention of corruption and bribery. This anti-corruption guideline has been drawn up to create a structured approach.

It serves first and foremost to protect our customers and partners, but also to strengthen our employees in dealing with the risks of corruption. The summary in a guideline serves the purpose of clarity and is intended to promote awareness of the problem so that everyone can initiate the necessary measures to prevent or combat corruption. We hope to be in an even better position in the future to prevent corruption or, if necessary, to uncover and penalise corrupt acts.

2. Scope of Application

This Anti-Corruption Policy applies to all employees of fiskaly throughout Austria and internationally.

3. Principle

In cooperation with its strong partners, fiskaly pursues the goal of being Europe's leading provider of comprehensive cloud solutions for fiscalisation. Our aim is to deliver secure, innovative and integrative solutions that enable our customers to pursue their business model in a fiscally compliant and flexible manner. As a leader in the areas of technology and innovation, we continue to develop our solutions to the highest standards, open up new markets and maintain our role as a competent and powerful player for fiscal measures. Our market success is based on adaptability, expertise, security, commitment and strong partnerships.

The framework conditions under which we pursue these goals are set out in this anti-corruption guideline. It defines our values and forms of behaviour for all employees. These rules comply with the nationally and internationally applicable legal principles.

4. Definitions of Terms

4.1. Donations and Sponsoring

As a company that operates sustainably, it is part of fiskaly's self-image and corporate objectives to engage in charitable activities. As part of this, our company reserves the right to make donations in cash and in kind for education, science, art and culture and for social and humanitarian projects. The principle of transparency applies to all donations. The identity of the recipient must be known and the purpose of the donation must be documented and legally justifiable.

Donations in the form of money or material assets for an event organised by a third party that offers fiskaly the opportunity to promote the fiskaly brand by using the logo, being mentioned in or participating in speeches and panel discussions or by receiving free tickets are referred to as sponsoring.

Activities that follow this definition of donations and sponsoring are not considered bribery within the meaning of section 2.16 of our Code of Conduct.

4.2. Corruption

In contrast to the aforementioned gratuities or business courtesies, corruption is understood to be the abuse of one's own function on one's own initiative or through external influence, resulting in direct or indirect damage to the general public. In addition, the concealment or disguise of such activities is also considered corruption and we refer in this respect to section 2.15 of our Code of Conduct.

5. Commitment to “Fair Competition”

5.1. Competition and Antitrust Law

fiskaly maintains its good competitive position through the quality of its products and services. In accordance with section 2.11 of our Code of Conduct, we are fully committed to the principles of fair competition in free and open markets, as this is a prerequisite for market development and the resulting social benefits. The applicable antitrust regulations may vary from country to country and from case to case. Nevertheless, we ensure that our dealings with competitors are always lawful. We therefore refrain from informal agreements on prices, tenders and sham offers, market shares, the complete renunciation of competition or restrictions on business relationships, and employees are also prohibited from discussing company information relevant to competition or obtaining such information from competitors through industrial espionage, bribery, wiretapping or even theft. Every employee is required to seek advice from the management in case of doubt.

5.2. Dealing with Authorities and Consultants

Cooperation characterised by openness must also be maintained when dealing with public authorities. It is forbidden to show any courtesy or behaviour to representatives of governments and public authorities that could influence their decisions unlawfully. When selecting consultants, only their qualifications and their ability to make a comprehensible contribution to the further development of fiskaly are decisive. The specific tasks and the duration of their activities are decided on the basis of a defined profile of requirements and a scope of duties. At the request of fiskaly, they are also obliged to commit themselves to the statutory provisions and the Code of Conduct for Supplier Partnerships in the consultancy agreement concluded with fiskaly.

5.3. Conflicts of Interest

In accordance with section 2.14 of our Code of Conduct, all employees of fiskaly must take care to avoid conflicts of interest arising from relationships with business partners, customers, suppliers, public authorities or of a personal or family nature. Under no circumstances may official decisions be influenced by private interests. This applies in particular to personnel decisions. The recruitment or placement of a family member is subject to the same guidelines and the disclosure and approval of the line manager. The conclusion of a transaction for which personal favours are intended or merely offered must be avoided in all cases. A personal profit interest or that of a family member, for example through significant shareholdings or benefits, also precludes the conclusion of a business transaction. Sideline activities of any kind that are in direct conflict with the business interests of fiskaly, including those that overlap with working hours, must be reported in writing and must be authorised by the responsible HR department.

6. Measures to prevent corruption

6.1. Principle of transparency

Compliance with rules and laws forms the basis of all our actions. Furthermore, in accordance with section 2.9 of our Code of Conduct, we are committed to transparent reporting that not only supports our integrity, but also allows for clear arbitration in the event of a dispute. If this procedure is not possible or if there is a reasonable suspicion of bribery or corruptibility in a business agreement, we will not be involved.

6.2. Sensitisation of employees

Raising employee awareness of the issue is the most important prerequisite for preventing corruption in the long term, as only employees who recognise dangerous situations can react appropriately. Awareness-raising work organised by the administration is the key instrument here to promote the willingness and ability of staff to openly address and discuss corruption.

→ Guidelines are available to all employees online in the company's language

→ Training courses are regularly or asynchronously offered on these topics

7. Measures in the event of suspected corruption

7.1. Reporting of actual and potential offences, sanctions and questions

We would like to be informed immediately of any unlawful behaviour in our company so that we can promptly clarify and remedy such behaviour. We therefore encourage anyone - whether an employee, former colleague, customer, supplier or third party - to report any indications of violations of fiskalys guidelines or applicable laws to us immediately. We ensure that all whistleblowers are treated in strict confidence and fiskaly employees should first contact their line manager.

However, if this does not seem appropriate in a specific case, our reporting centre can also be contacted.

To ensure the protection of every whistleblower, we enable anonymity by means of a platform operated by our service provider:

Reporting line: <https://fiskaly.integrityline.com/>

If you have any questions or uncertainties regarding the interpretation or operation of this Anti-Corruption Policy, please send a message to

E-Mail: isms@fiskaly.com

Wien, 24.06.2025

Johannes Ferner
CEO