ANTI-CORRUPTION POLICY

With the purpose of safeguarding its reputation and sustainable business success, Nonius (Noniussoft, SA and its subsidiaries) is firmly committed to promoting the highest standards of ethics and conduct. Nonius establishes, as a matter of principle, zero tolerance for any violations of anti-corruption legislation, demonstrating its rigorous legal compliance.

At Nonius, we understand that preventing corruption is essential for the sustainable success of our business and for the reputation of our organization. Therefore, we have adopted robust integrity policies and programs aimed at preventing and detecting corrupt practices in all our activities and relationships.

This Policy is drafted and implemented in accordance with the General Regime for the Prevention of Corruption (RGPC) (Decree-Law No. 109-E/2021) and international best practices, applying to all directors, employees, workers, interns, service providers, and any third parties acting on behalf of or for Nonius.

1. Objective

This policy establishes guidelines and procedures to ensure an organizational culture of transparency, ethics, and responsible conduct. Its implementation is supported by an anti-corruption compliance program, coordinated by a designated officer to ensure its effectiveness and applicability.

Nonius' Management assumes an unequivocal and visible commitment to this policy and its rigorous application across all areas of our activity.

2. Components of the Compliance Program

The compliance and anti-corruption program is coordinated by the **Regulatory Compliance Officer (RCO)**, formally designated by the management body. This officer enjoys the autonomy and authority to supervise, promote, and ensure the effectiveness of this Policy, reporting directly to Nonius' Management through the following components:

a) Risk Assessment

Nonius conducts regular risk assessments to identify areas with greater exposure to corrupt practices, implementing appropriate prevention and mitigation measures. This risk assessment must be reviewed and updated at least every three years, or whenever significant changes occur in Nonius' structure, business environment, or legal framework.

The result of the risk assessment is formalized in the Corruption and Related Infractions Risk Map (Annex I). This map identifies Nonius' areas of greatest exposure (including, but not limited to, global operations, procurement, financial management, gifts, and conflicts of interest), the respective risk level (determined by the IP x P methodology), and the specific mitigation measures to be implemented, the person responsible for their execution, the deadline, as well as quantifiable objectives (KPIs) and the planning of internal audits.

b) Policies and Procedures

Specific policies will be developed and communicated to address the identified risks. All employees have access to these policies and are subject to periodic training.

c) Due Diligence

Due diligence is performed on third parties (suppliers, partners, agents, etc.) with the objective of ensuring that they comply with the principles and practices of Nonius' anti-corruption policy.

d) Monitoring and Reporting

The compliance officer monitors the program's effectiveness and reports regularly to management. Any suspicion of corruption will be communicated to the competent authorities, where applicable.

e) Methodology

The methodology to be used will estimate the effect of the Probability of occurrence (P) and the foreseeable Impact of the occurrence (IP), using a scale of 1 to 3:

Table 1 – Evaluation criteria for foreseeable Impact and Probability of occurrence

Score	Description of Impact and Consequences	Impact Rating	Probability Rating	Final Risk	Measures and Required Monitoring
1	The occurrence of the risk results in residual impacts on the efficiency of the procedure, without media coverage or relevant external impacts.	Low	Low	Low	Prevention is ensured by standard control measures. No additional measures are required.
2	The occurrence of the risk may result in a moderate reduction in the effectiveness of the procedure, with limited internal impacts and no significant external media coverage.	Medium	Low	Low	Prevention is ensured by standard control measures. No additional measures are required.
3	The occurrence of the risk may result in a reduction of the efficiency and effectiveness of the procedure or the associated function and may be subject to media coverage. This is an impact with internal implications at the entity's procedural and productive level, and external implications (reputational impacts on its credibility).	High	Low	Medium	Adequate risk prevention is ensured by existing control measures. Does not require the preparation of interim monitoring reports.

The risk level is obtained by multiplying the values assigned to the criteria of probability and the foreseeable impact of the occurrence, according to the formula: $IP \times P$. The product of impact and probability provides the risk level according to Table 2:

Table 2 – Risk Level

	Probability		
Matrix	**1 - Low**	**2 - Medium**	**3 - High**
3 - High	**Moderate**	**Significant**	**Critical**
2 - Medium	**Weak**	**Moderate**	**Significant**
1 - Low	**Minimum**	**Weak**	**Moderate**

Risks classified as Significant or Critical will be subject to priority and reinforced control and mitigation measures. These measures, defined in the Risk Map, will include internal control procedures, enhanced due diligence, and specialized training, with defined implementation deadlines and regular monitoring of their effectiveness by the Regulatory Compliance Officer (RCO)

f) Training

Nonius ensures a mandatory training program for all employees. This program includes:

- **Initial Training** for all new employees, focused on the Code of Conduct and anti-corruption procedures.
- **Annual Periodic Training** for all employees, with updated content on legislation and specific risks related to Nonius' business activity.
- **Specialized Training** for employees and managers in higher-risk areas (e.g., Procurement, Sales, Management).

3. Code of Conduct

Nonius condemns any practice of corruption or bribery, active or passive, direct or indirect, as well as any forms of undue influence or illicit conduct.

The Nonius Code of Conduct (Annex III) establishes the principles and rules of professional conduct to be observed by all recipients, namely regarding:

- The strict prohibition of corruption, bribery, and **facilitation payments**.
- The rigorous management of **Gifts, Hospitality, and Entertainment expenses**.
- The identification and handling of **Conflicts of Interest**.

The Code of Conduct is an integral part of Nonius' culture of integrity. Management ensures its wide internal dissemination to all employees and its external accessibility through the corporate website.

4. Whistleblowing Channel

Nonius provides a secure, confidential, and anonymous **Whistleblowing Channel**, operated through an external digital platform (https://noniussoftware.workky.com/en/portal-denuncias/), which allows for the reporting of suspected corrupt practices and related offenses, according to the defined Areas and Crimes.

The **Regulatory Compliance Officer (RCO)**, supported by the Executive Team and the legal department, ensures that the handling of reports is conducted with maximum independence and impartiality, guaranteeing:

- A maximum period of **7 (seven) days** to acknowledge receipt of the report to the whistleblower (if not anonymous).
- A maximum period of **3 (three) months** to provide information on the measures planned or taken to follow up on the report.

Nonius guarantees the protection of all **good-faith whistleblowers** against any forms of retaliation, harassment, or discriminatory treatment, in strict compliance with the General Regime for the Protection of Whistleblowers (**Law No. 93/2021**).

The detailed operation of the Whistleblowing Channel, including the procedures for receiving, handling, and closing reports, is described in the **Nonius Internal Whistleblowing Channel Regulation (Annex II)**.

5. Sanctions and Consequences

Non-compliance with this Policy or any procedures of the Anti-Corruption Compliance Program constitutes a serious breach of professional and contractual duties and obligations.

- **Labor Consequences:** Violations may lead to the application of disciplinary measures in accordance with the Labor Code, ranging from a formal warning to **dismissal with just cause**, depending on the severity and recurrence of the offense.
- **Legal Responsibility:** Violation of anti-corruption laws may also entail personal **civil and criminal liability** for the offenders, in addition to the sanctions and fines applicable to Nonius and its Management by the competent authorities.
- **Third Parties:** In the event of a violation by third parties (suppliers, partners), Nonius reserves the right to **terminate the contractual relationship immediately**, without prejudice to any applicable civil and criminal liability.

6. Evaluation, Reporting, and Review

6.1. Annual Execution Evaluation

The Regulatory Compliance Officer (RCO) will prepare an annual Evaluation Report on the Execution of the Risk Prevention Plan (RPP), to be submitted to Management. This report must analyze the status of compliance with prevention measures, the effectiveness of the Whistleblowing Channel, any detected deficiencies, and the improvements to be adopted to strengthen the Compliance Program.

6.2. Legal Compliance and Reporting

Nonius complies with the legal obligation to register on the RGPC Platform, submitting this RPP and the Annual Execution Evaluation Report to the Control and Audit Entity (MENAC), in accordance with the terms and deadlines defined by law.

6.3. Validity and Review

This Policy comes into effect on the date of its approval by the Nonius Management. This Plan must be reviewed and validated by Management every 2 (two) years or whenever relevant changes occur in Nonius' structure, area of activity, or the applicable legal framework. Any amendment to the policy must be approved by Management.

The most current version of the policy will be available for consultation on the official Nonius website www.noniussoftware.com

7. Identification of the Regulatory Compliance Officer (RCO)

Regulatory Compliance Officer (RCO): Susana Costa (sfc@noniussoftware.com)

8. Annexes

The following documents are an integral and inseparable part of this Plan for the Prevention of Corruption and Related Offenses (RPP):

- Annex I: Map of Corruption Risks and Related Offenses.
- Annex II: Internal Whistleblowing Channel Regulation.
- Annex III: Nonius Code of Conduct.

Approved by the Nonius Management and by the Regulatory Compliance Officer on 2026-04-21.

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Annex I – Map of Corruption Risks and Related Offenses

1. Identification of Risk Areas and Factors

Based on the unavoidable assumption that all organizations, in the exercise of their activity, assume inherent and inseparable risks from those same activities performed and services provided, adequate and organized risk management allows for the timely identification and prevention of behaviors/situations with harmful potential, often likely to negatively impact the organization's results and reputation.

Therefore, after applying the assessment methodology, Nonius has mapped the main processes/areas susceptible to the occurrence of corrupt phenomena and related practices:

- Global Operations and international partners;
- Sales and contract negotiation;
- Procurement and supplier selection;
- Human Resources (Recruitment and selection);
- Human Resources (Performance evaluation and payroll);
- Financial Management (Accounts payable);
- Management of gifts and conflicts of interest.

After analyzing the aforementioned areas of activity, the following main risk factors (risk sources) were identified for the reality of Nonius:

- Granting of benefits in exchange for advantages (Active corruption);
- Favoring external entities / candidates (Passive corruption);
- Undue payments;
- Lack of independence and impartiality.

2. Risk Assessment

Taking into account the processes susceptible to the occurrence of corruption phenomena and the risk factors, an assessment of the criticality level of each risk was conducted by crossing its probability of occurrence (P) and its foreseeable impact (FI). The assessment was carried out considering the Inherent Risk (taking into account the actual history of occurrences within the organization), the Existing Control Level, and the Residual Risk.

Assessment Results: From the risk assessment performed on the mapped areas, and considering that the history of infraction occurrences at Nonius is zero (Probability = Level 1), it is highlighted that no inherent risk reaches the critical or maximum threshold. The mapped risks fall into the "Moderate" or "Low" risk categories, attesting to the robustness of the initial control environment. The details of the mapping are presented below, including the objectives (KPIs) and planned audits.

Part A: Risk Identification and Assessment

Area	Activity	Risk Factor	Risk Description	P	FI	Risk Level
Global Operations	Management of international business and partners.	Granting of benefits in exchange for advantages	Promise or granting of undue advantages to entities to facilitate commercial operations.	**1**	**3**	**Moderate**
Sales and Contracts	Negotiation of proposals and contracts with clients.	Granting of benefits in exchange for advantages	Promise or granting of undue advantages to obtain favoritism in the awarding of business.	**1**	**3**	**Moderate**
Procurement	Selection and awarding of suppliers.	Favoring external entities	Acceptance of favoritism in the choice of suppliers in exchange for undue advantages.	**1**	**3**	**Moderate**

Human Resources	Recruitment and selection of candidates.	Favoring external entities	Illicit favoritism in hiring people to the detriment of other candidates.	**1**	**2**	**Weak**
Human Resources	Performance evaluation and payroll processing.	Granting of benefits in exchange for advantages	Undue granting of bonuses/awards based on personal relationships or to obtain compensation.	**1**	**2**	**Weak**
Financial Management	Processing of payments and expenses.	Undue payments	Making undue payments to bypass controls or conceal illicit flows.	**1**	**3**	**Moderate**
Gifts and Conflicts	Management of gifts and relationships.	Lack of independence and impartiality	Receiving gifts to influence decisions or favoritism based on personal relationships.	**1**	**2**	**Weak**

Part B: Mitigation and Monitoring Plan

The control measures detailed below are mandatory to mitigate risks classified as High and Maximum, ensuring concrete and preventive action in line with Nonius' zero-tolerance policy.

Activity (Ref. Part A)	Preventive and Corrective Measures	Resources / Responsible Party	Deadline / Monitoring	Objectives (KPIs) and Audits
International partners	-- Due Diligence for new partners; - Anti-corruption clauses in contracts.	Management / RCO	Continuous. Annual review.	KPI: 100% of partners with completed Due Diligence. Audit: 1 annual audit of international contracts.
Negotiation with clients	- Multi-level approval system for proposals; - Signing of the Code of Ethics.	Sales Management / RCO	Immediate. Annual review.	KPI: 100% of the team with Anti-Corruption training. Audit: Annual audit of a sample of contracts..
Supplier selection	- Mandatory 3-proposal rule; - Segregation of duties.	Financial Dept. / Procurement	Immediate. Semi-annual review.	KPI: 100% of awards with multiple proposals. Audit: 1 annual audit of procurement processes..

Recruitment and selection	- Superior approval of hirings (Hiring Requisition).	Human Resources Director	Continuous. Annual monitoring.	KPI: 0% of hirings outside the formal approval flow. Audit: 1 annual audit of new admissions.
Evaluation and salaries	- Dual validation for bonus attribution.	Human Resources Director	Continuous. Annual monitoring.	KPI: 100% of variable bonuses with Management approval. Audit: Semi-annual review of the payroll category.
Payment processing	- Dual validation rule ("4-eyes principle"); - Regular bank reconciliation.	Financial Director	Continuous. Monthly monitoring.	KPI: 0 payments processed without supporting documentation. Audit: Internal/external financial audit.

Gifts and Relationships	- Gifts and Hospitality Policy; - Conflict of Interest Disclosure.	RCO / HR	Immediate. Quarterly verification.	KPI: 100% of employees with a signed Disclosure. Audit: Annual verification of the Gifts Register.

Once the risk level has been assessed ($FI \times P$), Nonius defines the appropriate response strategy, based on four treatment options:

- Avoid: Some risks can only be managed by suspending or terminating the activity that originates them, should they exceed the company's maximum tolerance level.
- Mitigate: This is the dominant response for the vast majority of risks. The objective is to implement actions and controls (preventive, detective, or corrective) that allow for the reduction of the probability or the impact of the risk to an acceptable level.
- Transfer: For certain risks, the best strategy is to transfer the exposure to third parties, usually through insurance policies or specialized outsourcing.
- Accept: Exposure to Minimum or Low-level risks may be accepted without adopting heavy additional measures, whenever the cost of control is disproportionate to the benefit or when the residual risk is already considered tolerable by Management.

Approved by Nonius Management and by the Regulatory Compliance Officer on 2026-04-21.

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Annex II - Internal Whistleblowing Channel Regulation

CHAPTER I - General Provisions

Article 1 - Object and Legal Framework

1. This Regulation establishes the rules for the operation, management, and processing of communications submitted through the Nonius Whistleblowing Channel.
2. The Regulation fully complies with the General Regime for the Prevention of Corruption (RGPC) and Law No. 93/2021, of December 20 (Whistleblower Protection Act).
3. The Whistleblowing Channel aims to receive reports regarding corruption, related offenses, and other serious infractions or violations of internal regulations that jeopardize the public interest or the reputation of Nonius

Article 2 - Scope of Application

1. The Channel may be used by any person who has obtained information about infractions within the context of their professional activity, including employees, former employees, job applicants, board members, service providers, and suppliers.
2. The Channel guarantees that all reports will be handled confidentially.

Article 3 - Communication Channels

The Nonius Whistleblowing Channel is operated through the external platform WhistleGuard (https://noniussoftware.workky.com/en/portal-denuncias/), ensuring the security and confidentiality of communications. The means of communication are:

a) Digital Platform: Accessible through the link above, allowing the submission and tracking of the report status.

b) Anonymity: The platform guarantees the possibility of submitting and following up on reports anonymously.

c) Other Means (Supplementary): Upon request to the RCO, a face-to-face meeting may be scheduled at a time and location that ensures total confidentiality.

CHAPTER II - Management, Deadlines, and Confidentiality

Article 4 - Management and Responsibility

1. The management of the Channel is shared between the Regulatory Compliance Officer (RCO) and the Ethics/Investigation Committee (composed of Exec, Legal, and HR, in accordance with Nonius' internal procedures).
2. The RCO is the primary person responsible for coordinating the Whistleblowing Channel, ensuring its independence, impartiality, and compliance with legal deadlines.
3. Access to the whistleblower's identity and report data is strictly limited to authorized members of the Ethics/Investigation Committee, with the RCO serving as the primary guardian of confidentiality.

Article 5 - Deadlines and Obligations

1. Acknowledgment of Receipt: The RCO acknowledges receipt of the report to the whistleblower (if identified) within a maximum period of 7 (seven) days from receipt.
2. Investigation and Response: The RCO proceeds with the analysis of the report and, if it is well-founded, initiates an internal inquiry.
3. The whistleblower (if identified) is informed of the follow-up given and the measures planned or adopted within a maximum period of 3 (three) months from the acknowledgment of receipt.
4. The RCO must file and maintain a record of all reports received, in accordance with the law, ensuring the protection of personal data.
5. The reports and respective documentation will be kept for a period of 5 (five) years or, if longer, for the duration of any related judicial or disciplinary proceedings.

Article 6 - Confidentiality and Data Processing

1. The identity of the whistleblower is confidential and access is restricted and limited to the RCO and competent authorities; it cannot be disclosed without the whistleblower's consent.
2. Nonius prohibits the disclosure of the identity of the persons who are the subject of the report (the reported parties) while the investigation is ongoing, except by legal or judicial requirement.

CHAPTER III - Whistleblower Protection and Sanctions

Article 7 - Prohibition of Retaliation

1. Any act or threat of retaliation against a whistleblower who, in good faith and with reasonable grounds, has reported an infraction is strictly prohibited.
2. Retaliation includes, among others: dismissal, suspension, harassment, discrimination, or any unjustified change in working conditions.
3. Any person who commits acts of retaliation against a whistleblower shall be subject to severe disciplinary sanctions, without prejudice to legal liability.

Article 8 - Bad-Faith Reports

1. Reports that are manifestly unfounded, false, or made with the intent to harm or slander the reported party are not covered by legal protection and may be subject to disciplinary action against the whistleblower for breach of the duties of loyalty and good faith.

Article 9 - Entry into Force

1. This Internal Whistleblowing Channel Regulation enters into force on the date of its approval by the Nonius Management.

Approved by the Nonius Management on April 21, 2026.

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ANNEX III – NONIUS CODE OF CONDUCT

Article 1 - Objective and Scope

1. Nonius publishes its Code of Conduct to base its management on ethical values, assuming social, human, and environmental responsibilities.
2. This Code establishes guidelines for professional conduct and is applicable to all stakeholders (employees, board members, shareholders, clients, suppliers, subcontractors, and the surrounding community).
3. All recipients must, within the scope of their functions, observe the established principles and rules.
4. The Code of Conduct is reviewed whenever there is a need for changes, and Nonius is committed to implementing the necessary updates.

Article 2 - Principles of Ethical and Social Conduct

1. Nonius supports, respects, and maintains a proactive attitude in protecting human rights and fundamental freedoms, as enshrined in the Universal Declaration of Human Rights.
2. Nonius ensures respect for equal opportunities and non-discrimination (origin, ethnicity, gender, sexual orientation, political affiliation, etc.). Hiring and career progression decisions are based solely on merit and performance.
3. Nonius ensures a safe and healthy work environment, condemning all forms of harassment, bullying, or mobbing, and guaranteeing adequate lighting, thermal comfort, and ventilation.
4. Nonius respects the right of all employees to associate with trade unions of their choice.
5. Nonius condemns all forms of forced labor and ensures that terms and conditions of service are voluntary. The minimum age for employment is 18 years.
6. Nonius ensures that working hours, the payment of wages, and benefits (including overtime) fully comply with applicable legal standards.

7. Nonius guarantees compliance with applicable legislation, provides personal protective equipment (PPE), and actively seeks the continuous improvement of environmental practices, promoting proper waste management and the reduction of energy consumption.

Article 3 - Anti-Corruption Rules of Conduct (RGPC)

1. Nonius is committed to acting within the law and with integrity in all aspects of its business. Unauthorized payments or other forms of favoritism are not part of the conduct of Nonius or its recipients.
2. It is strictly prohibited for all recipients of this Code to engage in:

a) a) Bribery and Undue Advantages: Accepting or offering advantages aimed at obtaining preferential treatment, influencing decisions, or that could be interpreted as a reward for an action or omission.

b) Influence Peddling: Using illicit means or exerting undue pressure to influence the decisions of business partners, clients, suppliers, or public officials.

c) Abuse of Function: Obtaining personal advantages or advantages for third parties through unethical practices, corruption, or abuse of function, to the detriment of Nonius' interests.

d) Facilitation Payments: Making or accepting "Facitation Payments" (informal payments, usually of a small amount, to speed up bureaucratic procedures or obtain services to which one is already entitled). This prohibition is absolute and allows no exceptions.

Article 4 - Gifts, Hospitality, and Representation Expenses

1. The offering or acceptance of Gifts, Hospitality, and Representation Expenses is only permitted if they are of symbolic and reasonable value, occasional in nature, transparent, and consistent with standard business courtesy practices.

2. The acceptance or offering of any gift or hospitality that exceeds the maximum value of €50.00 (fifty euros), or that could be perceived as an attempt to exert influence, is prohibited. Such offers must be refused and immediately reported to the RCO.
3. In exceptional cases, and subject to well-founded justification, the acceptance or offering of Gifts or Hospitality with a value higher than stipulated requires prior written authorization from the Management, accompanied by a binding opinion from the RCO

Article 5 - Conflict of Interest

1. All recipients must avoid any situation that constitutes or could reasonably be perceived as a Conflict of Interest.
2. Any potential situation of Conflict of Interest must be declared immediately and as soon as it manifests.
3. Participation in situations of Conflict of Interest without the proper declaration and prior approval from the Management or the RCO is strictly prohibited.

Article 6 - Violations and Sanctions

1. Non-compliance with this Code of Conduct constitutes a serious breach of professional duties. Violations may result in the application of disciplinary measures, which may lead to dismissal for just cause, without prejudice to any applicable civil or criminal liability.

Article 7 - Disclosure

1. This Code of Conduct is a public document and must be available for consultation on the Nonius website.

Approved by the Nonius Management on April 21, 2026.

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