

	Social responsibility management policy	Number of document	YRS-31
		Date	2026.05.11.
	Anti-corruption Policy	Number of pages	7
		Responsible department	Human resources

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Signature	Human Resources Associate	Human Resources Manager	CEO
			

History Revision

Number of revision	Date of revision	Details of revision
0	2024.03.05	New regulation (establishment of an anti-corruption policy in line with the implementation of the ISO 37001 anti-bribery management system)
1	2024.05.10	Taken from the official Yura Corporation website. Translated into Serbian and aligned with local laws.
2	2025.03.17	Compliance with ISO 37001:2016 standard

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3	2026.05.11.	Compliance with ISO 37001:2025 standard
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2026.5.11.

1. Preamble

1) Scope of application

This policy applies and is enforced for all employees of Yura Corporation (hereinafter referred to as the "Company") and affiliated companies, both domestically and internationally. The policy also applies to contractors, collaborators, interns, individuals performing temporary and occasional work or work under service contracts or other agreements, individuals engaged in additional work, job seekers, students and pupils on internships, individuals undergoing professional training and development without establishing an employment relationship, volunteers, and any other individuals participating in the work or acting on behalf of the Company. Partners with whom the company collaborates are encouraged to adhere to this policy or a policy of a similar level.

The policy of the organization Yura corporation is based on conducting all business activities in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption. We are behaving professionally, honestly and with integrity in all our business activities and relationships wherever we do business and implementing and enforcing effective anti-bribery systems in accordance with the requirements of the standard ISO 37001.

2) Purpose

The purpose of this policy is to prevent the occurrence of corruption and bribery practices, which are economic criminal actions that can harm the material and immaterial assets of

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the Company and hinder the fair and legal performance of employees' tasks. Additionally, the goal is to encourage employees to actively apply ethical and moral values in their work.

All employees of Yura Corporation are obligated to fully comply with all relevant laws and regulations, both domestic and international, in the performance of their work tasks, and to conduct business ethically and legally.

The main laws on the prevention of corruption and bribery include, but are not limited to, the Anti-Corruption Law and the Anti-Money Laundering and Terrorist Financing Law.

2. Anti-Corruption Policy

1) Corruption

It is prohibited to directly or indirectly offer or accept bribes. A bribe is anything of value given to an individual or a member of their family in an attempt to influence that person's actions or decisions in order to gain or retain a business advantage. Corruption is the willingness to act dishonestly in exchange for money or personal gain. Individuals who abuse their power or position by participating in corruption create unfair competition, undermine the integrity of the company, and damage its business reputation. Bribery and corruption can take various forms, which may or may not be obvious. The acceptance, offering, or promising of any form of illegal or unethical benefit or bribery, whether in monetary or non-monetary form, by any interested party, is prohibited. Bribery refers to all forms of benefits offered or received in order to gain financial or non-financial advantages, including money, services, favors, gifts, donations, subsidies, privileges, discounts, and similar services.

2) Inappropriate demands

Improper requests between employees and interested parties, as well as among employees within the Company, are prohibited. A superior or dominant position in business must not

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be used to make unjust demands or accept compensation. Mediation or requesting unfair transactions or business dealings with interested parties is not allowed. Actions that favor certain customers or partners in transactions should be avoided. Any improper request for business services must be clearly declined. If an improper request is received, it should be immediately reported to a supervisor.

3) Gifts and Receivables

A gift is any item of any monetary value given or received from a current or potential client, customer, supplier, business partner, or other third parties, including trade and professional associations and others communicating with the Company on business matters. A reception is any event or activity, including but not limited to, business meals, formal events, tickets, or access to sports, cultural, or business events, etc.

Gifts or souvenirs exceeding the simple level acceptable in social norms, i.e., those that are not protocol or appropriate gifts, will not be accepted. Public announcements about personal events to interested parties in a business context are not allowed, and gifts or monetary donations related to such events must not exceed the usual social level.

4) Payments to public officials

When engaging in activities related to government affairs or public services, if meals, accommodation, transportation costs, or other expenses are paid to public officials, the legislation related to the prohibition of improper requests and the acceptance of gifts, as well as other relevant domestic and international laws, must be adhered to.

5) Receiving and giving bribes

It is prohibited to directly or indirectly pay or give bribes in any form to public officials in order to expedite the usual legal process, avoid administrative delays, or influence a public official to act unlawfully or bypass legal procedures. If public officials illegally request money for this purpose, employees of the Company are required to refuse and immediately report it to their supervisors in order to eliminate such practices.

6) Donations and Sponsorships

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Charitable donations and sponsorships are carried out fairly in accordance with internal guidelines and procedures, while donations and sponsorships for political purposes are prohibited.

3. Policy Management

1) Monitoring

The company will regularly and actively monitor the implementation of this policy and the actions of individuals. The company establishes and maintains a reporting system that is available to employees and interested parties, with continuous monitoring, which will be revised as needed.

Establishing this policy in the organization ensures the following:

- All employees will respect this Policy and perform their duties in accordance with it,
- Conducting a risk assessment related to bribery and defining measures to eliminate it,
- Continuously train employees in raising awareness and the importance of this Policy,
- Conducting due diligence audits of business associates who pose more than a low risk of bribery;
- Compliance with anti-bribery laws and regulations applicable to the organization and
- Commitment to continuous improvement of the anti-bribery management system.

2) Reporting procedure

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a) Reporting Channels

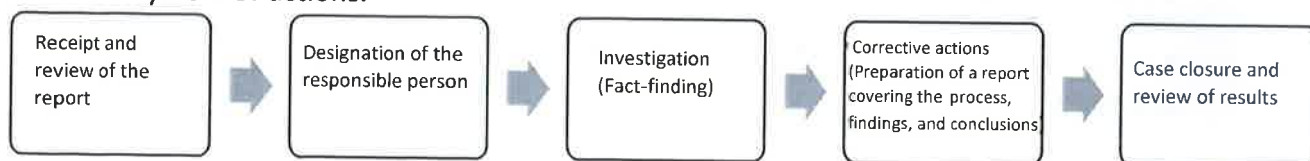
In the event that someone becomes aware of any form of corruption, an attempt, or any other similar behavior, or learns of such an incident, they are obligated to report such behavior. Yura Corporation, upon receiving a report or becoming aware of an incident, will immediately take appropriate actions, such as conducting an investigation to verify the facts, and will act in accordance with relevant laws and internal regulations. Yura Corporation commits that it will not terminate or take any other adverse actions against whistleblowers, victims, or witnesses.

Main reporting channels: direct supervisor, department manager, Employee Relations and Human Resources Department, Anti-bribery function.

b) Processing Procedure

Yura Corporation takes the following steps to eliminate this bad practice, considering that certain actions related to corruption may be classified as a criminal offense.

Established system of actions:



c) Corrective and disciplinary measures

Yura Corporation will consider specific steps and measures in light of the established facts, particularly in order to preserve the Company's reputation, and will take appropriate corrective and disciplinary measures if conditions allow.

3) Measure in case of violation

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In case of a violation of this policy, appropriate measures must be taken in accordance with the company's regulations.

4) Anti-bribery management system

The company establish and manage a corruption prevention system in accordance with the ISO 37001 standard to implement this policy, and will continuously work on its improvement.

5) Authorities and independence of the person responsible for compliance in corruption prevention

The company assigns responsibilities and authorities related to corruption prevention to the person responsible for compliance, ensuring their independence.

This Policy represents a framework for setting, reviewing and achieving objectives and corresponds to the purpose and context of the organization.