




Sword Group Anti-Bribery Policy

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Document revision history

Version	Date	Author	Modifications	Approved by
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At Sword Group, we are committed to promoting a culture of integrity, ethics, and transparency in all our activities worldwide.

This policy aims to prevent, detect, and address any act of corruption, fraud, conflict of interest, or money laundering, in compliance with applicable local laws and international business ethics standards.

It applies to all Group employees as well as any third parties acting on its behalf.

1 | Introduction

Corruption is defined as the act of giving, offering, or receiving something of value with the intent to encourage the recipient to act improperly or to reward them for having done so.

An individual or company committing, receiving, promising, requesting, or agreeing to receive a bribe is committing a criminal offence. In addition, Sword may be prosecuted for failing to prevent bribery if one of its employees or agents engages in such conduct and Sword has not implemented reasonable and adequate procedures to prevent it.

Penalties for corruption include substantial fines and/or imprisonment.

This policy sets out our stance on corruption, outlines our procedures, and provides further guidance.

2 | Scope and Communication

This policy applies to all Sword employees, who are required to read and understand its contents.

It also applies to all third parties involved in carrying out or developing activities on behalf of Sword or its subsidiaries worldwide. This policy must be brought to their attention and referenced in the relevant contractual terms.

3 | Governance and Responsibilities

Sword Group's anti-corruption framework is overseen by the Board of Directors, supported by two dedicated governance bodies:

- The Audit Committee supervises the effectiveness of the internal control system as well as the risk mappings, including those related to corruption and influence peddling.
- The Nominations, Governance, Ethics and Corporate Responsibility Committee ensures the effective implementation of anti-corruption procedures, training initiatives, whistleblowing mechanisms, and disciplinary measures. It also ensures that the Group's values are upheld and aligned with its ethical and corporate responsibility (ESG) commitments.

These governance bodies are responsible for ensuring consistent application of this policy across all Group entities and geographical areas.

This policy is reviewed annually under their supervision and updated as necessary to reflect changes in the regulatory framework, organisational developments, or the emergence of new risks.

4 | Policy Objectives

Sword Group is committed to upholding the highest standards of ethics, integrity, and transparency in all its activities.

To this end, the Group:

- Condemns all forms of corruption, fraud, money laundering, and undeclared conflicts of interest.
- Implements clear procedures, fosters a culture of vigilance, and provides appropriate training to prevent and address these risks.
- Prohibits facilitation payments (except for legitimate legal fees) as well as any political or charitable donations intended to influence a decision.
- Strictly regulates gifts, invitations, hospitality, and commercial promotions to avoid any misconduct.
- Requires its partners, agents, and subcontractors to comply with this policy.
- Promotes the proactive detection of warning signs related to its activities, particularly in the digital sector.
- By 2030, 100% of new employees must be made aware of the principles of anti-corruption, fraud prevention, conflict of interest, and anti-money laundering through onboarding training sent by email.

5 | Implementation

Sword Group aims to raise awareness among new employees about anti-corruption issues as part of their onboarding process. This awareness may take the form of written material, a welcome message, or an email-based training module. The objective is to convey the core principles of the Group's anti-corruption policy and the expected behaviours from the very start of their assignment.

6 | Prohibited Conduct

6.1 Corruption

Sword Group strictly prohibits all forms of corruption or attempted corruption, whether direct or indirect.

Corruption involves offering, promising, giving, accepting or soliciting an advantage- whether financial or otherwise- with the intent to induce or reward improper or illegal conduct.

Employees must remain alert to high-risk situations, such as unusual requests for payments, benefits or gifts, particularly during sensitive periods (e.g. tenders, business negotiations, contract renewals).

Any suspicion or attempt of corruption must be reported immediately to the line manager or the Chief Financial Officer (CFO). Failure to comply with these rules constitutes serious misconduct and may result in dismissal and potential legal action.

6.2 Fraud

Sword Group strictly prohibits all forms of fraud, including deception, document falsification, or the misuse of the Group's assets or resources.

Fraud refers to any deliberate act intended to obtain an unfair or unlawful advantage through deceptive means. This includes false declarations, financial manipulation, or the misappropriation of funds or equipment.

Employees must remain alert to warning signs such as accounting irregularities, unjustified invoices, or unusual behaviour from partners or suppliers.

Any suspicion or detection of fraud must be reported immediately to the line manager.

6.3 Conflicts of Interest

Sword Group prohibits any situation that may create a conflict between an employee's personal interests and those of the Group.

A conflict of interest arises when an employee is faced with a situation that could impair their professional impartiality, particularly when decisions involve close contacts, personal relationships, or private financial interests.

Employees must remain alert to high-risk situations, such as personal relationships with suppliers or clients, financial interests in a competitor, or professional decisions involving a close relation.

Any actual or perceived conflict of interest must be reported immediately to the line manager.

6.4 Money Laundering

Sword Group prohibits any activity that may facilitate money laundering or the financing of terrorist or criminal activities.

Money laundering refers to the process of concealing the origin of illegally obtained funds by integrating them into seemingly legitimate financial or commercial transactions.

Employees must remain alert to unusual transactions, payments made by unidentified third parties, or attempts to bypass internal procedures.

Any suspicious activity must be reported immediately to the line manager.

6.5 Facilitation Payments

Sword Group strictly prohibits the use of facilitation payments, whether direct or indirect, to public or private agents.

Facilitation payments refer to unofficial payments made to expedite or simplify administrative or regulatory procedures to which the company is already legally entitled without additional payment. Even if such practices may be considered common or tolerated in certain countries, they are regarded as acts of corruption.

7 | Gifts, Hospitality and Donations

7.1 Client Invitations and Events

Professional invitations or events may be organised by Sword employees for clients or prospects, provided that:

- The Sword employee or representative is present at the event
- The costs and format of the event comply with the Group's expense policy (in the case of meals or drinks), or have been approved in advance by management
- The event does not conflict with the internal rules of the client or their organisation
- The invitation or hospitality is not intended to induce or reward inappropriate conduct

7.2 Gifts and Benefits

Sword employees must not accept any gifts from suppliers, clients, or potential business partners, unless they are of low symbolic value (e.g. calendars, pens) and clearly branded with the logo of the donor organisation.

Any other gift may only be accepted with prior approval from the Unit Director or line manager and may be subject to internal registration.

In case of doubt, the employee must consult their line manager or Unit Director before accepting any gift.

7.3 Charitable and Political Donations

Charitable donations may be made by Sword as part of its corporate social responsibility policy, subject to prior approval by General Management.

Political donations are generally prohibited, unless expressly authorised and strictly controlled.

Whether charitable or political, donations are prohibited if they are directly or indirectly linked to securing a contract or commercial advantage.

7.4 Hospitality from Suppliers

Sword employees may attend events or hospitality organised by suppliers only if:

- A representative or employee of the supplier is present at the event
- The employee's line manager has given prior approval
- The hospitality is not intended to improperly influence a decision or reward inappropriate behaviour
- The event serves a legitimate business purpose. Otherwise, it must be declined. Employees must not accept hospitality that exceeds reasonable limits or that they would not be able to reciprocate in a professional setting on behalf of Sword.

7.5 Sales Promotions

Sales promotions involving a gift must clearly state that, when the client is a legal entity, the gift is made to the client organisation and not to an individual employee.

When clients benefit from such offers, the promotion and gift details must, like any other product or service, be referenced in the tender documentation, reported to the Finance Department, and included in the invoice sent to the client.

8 | Relations with Third Parties

All resellers, agents, partners, and any other third parties acting on behalf of Sword or one of its subsidiaries are required to comply with this policy.

9 | Due Diligence and Red Flag

As part of Sword Group's activities in digital transformation, consulting, and IT services, the following warning signs may indicate potential risks of corruption or fraud and must be reported promptly:

- Conflict of Interest Indicators
 - An employee involved in the selection or management of a supplier with whom they have personal or family ties
 - An employee holding a financial interest in, or a significant position at, a company that is a competitor or partner of Sword
 - An employee participating in a decision (e.g. recruitment, promotion, contract award) directly involving a close contact or personal relationship
- Financial and Fraud Risk Indicators
 - Requests for payments to offshore accounts, unknown third parties, or entities not listed in the contract
 - Inaccurate, inflated, or vague invoices (e.g. software licences, subcontracting, consulting services)
 - Unusual urgency to approve budgets, select suppliers, or sign contracts without following established procedures
- Inappropriate Business Practice Indicators
 - Requests for expedited services or fast-track payments aimed at bypassing standard procurement or project management processes
 - Unusual offers of hospitality, gifts, or invitations- especially around tenders, business negotiations, or contract signings
- Use of Unofficial Communication Channels
 - Requests from third parties to use private communication channels (personal emails, encrypted messaging apps) to discuss commercial terms, contracts, or deliverables

Sword Group employees and representatives must exercise professional scepticism in such situations and report any concerns through the designated reporting channels, even in the absence of conclusive evidence of misconduct.

10 | Approval of Sensitive Transactions

Any transaction involving external parties that could be perceived as seeking to obtain or grant an undue advantage- such as gifts, hospitality, charitable donations, sponsorships, or exceptional commercial gestures- must receive prior written approval from the line manager.

Employees must not initiate or approve such transactions on their own initiative. Each request must clearly specify the nature and purpose of the transaction, the beneficiaries involved, and its business justification.

11 | Reporting and Sanctions

11.1 Notifications and Safeguards

Employees, agents, resellers, and partners of Sword are required to immediately report to their line manager any offer, request, suggestion, or threat related to an act of corruption that they witness or receive in the course of their duties.

11.2 Whistleblowing

Sword employees have a duty to report to the company any behaviour or practice that contravenes this policy.

11.3 Disciplinary Measures

Any breach of this anti-corruption policy by an employee, contractor, or third-party representative will be treated as a serious matter. Depending on the severity and circumstances, disciplinary measures may include:

- Formal warning or reprimand
- Suspension or demotion
- Termination of employment or contract
- Legal proceedings, including referral to law enforcement authorities

The application of disciplinary measures is overseen by management in coordination with the Human Resources department and, where applicable, the Governance, Ethics, and Corporate Responsibility Committee. All violations are handled in accordance with applicable local laws and internal disciplinary procedures.

12 | Communication

This policy is communicated to all employees. It will also be included in training sessions and made available to stakeholders upon request.

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Sword Group | 2 rue d'Arlon L-8399 Windhof - Luxembourg
SE au capital de 9 544 965 € - B168244



contact@sword-group.com