



# **SNGN Romgaz SA** **Anti-Fraud** **Anti-Corruption** **Anti-Bribery Policy** **2025**

**ROMGAZ**



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## STATEMENT

SNGN Romgaz SA management undertakes to comply with the highest integrity standards of business practices, as provided in the Code of Ethics and Business Conduct and to take all reasonable measures to prevent prejudice to company's and clients' interests.

## CHAPTER 1. SCOPE

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Scope of this Policy is to set a clear, coherent, and efficient frame for preventing, detecting, reporting and combating all forms of fraud and corruption in ROMGAZ. This policy sets SNGN Romgaz SA commitment to prevent, detect and combat fraud and corruption in all its activities.

This Anti-Fraud, Anti-Corruption, Anti-Bribery Policy (hereinafter referred to as "the Policy") aims at consolidating internal control activities to help identifying and preventing fraud and other illegal activities, carried out to the prejudice of financial, patrimonial and image interests of SNGN ROMGAZ SA.

## CHAPTER 2. APPLICATION

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The provisions of this policy applies to members of the Board of Directors, officers and Romgaz personnel, hereinafter referred to as Romgaz representatives, regardless of the hierarchical level or the position held, as well as to business partners, collaborators and to any other parties involves in companies commercial relationships.

## CHAPTER 3. DEFINITION OF TERMS AND EXPRESSIONS

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In this Policy, terms and expressions below shall have the following meaning in line with the applicable legislation and corporate documents:

- **corruption** - the discretionary use of one's position or function, using unlawful or illegal methods, to obtain personal or group interests as well as the offering, soliciting, accepting or promising of money, goods or other undue advantage to influence decisions or actions;
- **fraud** - any intentional deceit, trickery or false pretences by which someone gains unlawfully;
- **bribery** - any amount of money, services or benefits offered or promised to a person to determine the person to breach work related obligations or to fulfil such in line with illegal wishes of one/several persons;
- **facilitation payments** - small amounts of money or benefits offered to speed up or facilitate administrative processes or routine services;
- **misappropriation of funds** - use of public or private funds for other purposes as intended, breaching legal and internal regulations;
- **embezzlement** - unauthorised appropriation, use or dealing of the organisation's property, money or assets for one's own or another person's benefit by a person who has access to, administers or manages them;
- **informational fraud** - manipulation, access or illegal use of informational systems or digital data for gaining undue benefits;
- **abuse of power** - exercise of a position or an authority in an abusive manner to gain personal advantage or to prejudice another person or organisation;
- **abuse of office** - breach, non-fulfilment or defective fulfilment of work attributions by an employer or civil servant, causing prejudice to the organisation or to a third party.

## CHAPTER 4. TYPES OF FRAUD AND CORRUPTION

To facilitate recognition and prevention of unethical behaviours, this section lists the most common forms of fraud and corruption and supplements the illustrative framework described in the Code of Ethics and Business Conduct, the Internal Rules as well as in field related applicable internal procedures.

The Criminal Code of Romania (Art. 289 - 294) regulates several fraud and corruption acts, such as:

- **Influence trafficking**
- **Influence peddling**
- **Abuse at work**
- **Embezzlement**
- **Bribery**

Bribery is the most widespread form of corruption and consists of any undue benefit, whether material or non-material, given or received for the purpose of influencing the decisions of a person acting in a professional context. It is a serious form of corruption that can jeopardise the integrity of decisions and the company's reputation.

Any attempt to offer, promise, accept or request bribe is strictly forbidden and shall incur disciplinary and legal consequences.

Bribe can have various forms, direct or indirect, explicit or hidden, the most common forms of bribery are, but not limited to:

- Direct financial bribery - cash, bank transfer, electronic payments;
- Bribery as goods or services - valuables, free works, equipment vehicles;
- Excessive hospitality - holidays, meals, transportation and accommodation, VIP tickets;
- Bribery hidden by fictitious contracts - consultancy, training or other services that were actually not provided;
- Bribery by third parties - involving an intermediate to hide direct involvement of parties;
- Non-material benefits - promotions, contracts for relatives, administrative favours, political support.

Fraud and corruption may occur in various activities of the company, including:

- ❖ **Human resources:** fraudulent/fictitious hiring, favouring candidates for employment or promotion through nepotism ;
- ❖ **Procurement:** rigged tenders, accepting bribes to favour suppliers, making payments to fictitious firms, influencing tenders or favouring suppliers in exchange for personal gain ;
- ❖ **Financial - Accounting:** payments to fictitious employees, false and forged accounting records, unfounded, unjustified payments;
- ❖ **Sponsorships and donations:** funds are not fully utilised in accordance with the purpose(s) for which they were granted;
- ❖ **IT and security:** unauthorised access to data, manipulation of information systems, including unauthorised intentional data input, deletion or modification, circumvention, manipulation of security measures, including disclosure of confidential information.

## CHAPTER 5. MANAGEMENT OF RISKS/CAUSES RELATED TO FRAUD AND CORRUPTION

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Management of fraud and corruption risks implies 5 actions:

- ❖ Identification of risks in the compartment/office/direction and in activities associated to fraud indicators;
- ❖ Periodic, realistic and thorough assessment of risks by estimating impact and probability of occurrence;
- ❖ Setting measures to be taken in order to mitigate risks;
- ❖ Prevent fraud risks, detect and report fraud suspicions;
- ❖ Investigation, correction and prosecution.

### Detect, report and correction of fraud and corruption

#### 1. Detect and report

Fraud can be detected by receiving information from various sources accessible to Romgaz personnel as well as to outsiders, such as: whistleblowers, petitions, electronic mail, controls, etc.

With a view to the effective application of this policy, the persons mentioned in the scope must report without delay facts concerning suspected fraud/corruption or any other significant incidents in this area.

Messages that indicate fraud/corruption suspicions, from the inside or outside of the company, shall be sent to the dedicated address [consilierdeetica@romgaz.ro](mailto:consilierdeetica@romgaz.ro) or on ROMGAZ reporting channel, namely *Infoweb - Secțiunea Avertizor de Interes Public*, channels that observe confidentiality and safety of the person making the complaint.

Persons reporting suspicions of fraud/corruption have the right to remain anonymous, although the provision of their personal data would facilitate the investigation of the reported facts.

The information reported shall be accurate, with detailed references, such as: persons involved, place and time, suspicion of fraud/corruption, other useful information. Unsubstantiated information without actual indications and objective evidence will not be analysed/verified.

#### 2. Correction

Any fraud that is suspected/detected shall be immediately reported to the CEO. If there are reasonable grounds, the CEO shall order the initiation of the fraud and/or corruption investigation process in accordance with the procedures in force. Investigations will be carried out impartially and in compliance with legal rules. The results of the investigation will be reported to the CEO. Decisions on the application of the legislation in force or referrals to the competent authorities will be taken by Romgaz's management.

Investigation results shall be disclosed/discussed by relevant persons, subject to decision/agreement of Romgaz management.

### Sanctions /Consequences

Any breach of the provisions of this policy or of the national legislation in force is considered a serious deviation from ROMGAZ values and principles and may entail the application of disciplinary, contractual, civil or criminal measures, depending on the seriousness of the offence.

## CHAPTER 6. CONFIDENTIALITY AND PROTECTION OF PERSONS WHO REPORT

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All information received/known about fraud/corruption or suspected fraud/corruption will be treated confidentially. Romgaz encourages the reporting of irregularities without fear of retaliation or discriminatory or disciplinary action and is committed to ensuring the protection and confidentiality of persons who report fraud/corruption or suspicions thereof in good faith. Confidentiality of information related to fraud or corruption is also important to avoid damaging the image/reputation of suspected persons later found innocent.

## CHAPTER 7. RESPONSIBILITIES

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Romgaz management promotes a zero tolerance policy to fraud and corruption, urging all personnel to act objective and with dignity in all circumstances, with honesty and integrity, not to abuse their position, to ensure protection of assets, rational and efficient use of resources, to comply with applicable national and international legislation.

Employees shall comply with this policy and report any suspicion of fraud or corruption.

Romgaz's management is responsible for the implementation and enforcement of the Anti-Fraud, Anti-Corruption, Anti-Bribery Policy.

S.N.G.N. ROMGAZ S.A. definitely prohibits its employees from:

- encouraging, requesting, promising or allowing another person to offer, promise, give, request, agree to receive or accept a bribe on its behalf;
- offering, promising, giving, requesting, or agreeing to receive or accept a bribe;
- engaging in any other form of corrupt practice, which is defined as the abuse of entrusted powers for private or corporate gain by illegitimate, immoral or means incompatible with ethical standards.

If an employee has received or has been offered gifts or benefits of any kind by a third party, he/she must inform the management if these exceed the limit established by law or if the offer is directly or indirectly associated with the performance/non-performance of the duties of the job.

## CHAPTER 8. REVISION AND UPDATE

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This policy shall be reviewed/updated whenever relevant situations are identified or legislative changes occur.

**Chief Executive Officer**

**Control Direction Director**

**Anti-Fraud and Ethics Office**