

COUNTERING FRAUD

POLICY FOR RECEIVING AND GIVING GIFTS AND OTHER BENEFITS AT AGORA S.A.

In 2020, the Management Board of Agora adopted the **“Policy for receiving and giving gifts and other benefits at Agora S.A.”**. That document specifies in particular:

- what gifts and other benefits are;
- the rules for receiving and giving gifts and other benefits;
- the obligation for the company’s employees and collaborators to document gifts and other benefits and the amount thresholds subject to reporting.

The “Policy for receiving and giving gifts and other benefits at Agora S.A.” is closely related to the “Agora Code of Ethics” and applies to all employees and collaborators of Agora S.A.

A report on the implementation of the Policy is submitted to the company's Management Board on an annual basis.

PROCEDURE FOR COUNTERACTING MONEY LAUNDERING AND TERRORIST FINANCING AT AGORA S.A.

In 2019, the Management Board of Agora adopted the **“Procedure for counteracting money laundering and terrorist financing at Agora S.A.”**, which aims at defining the rules and procedures for counteracting money laundering and terrorist financing. In this way, Agora fulfils its obligations arising from the law.

The procedure applies to all persons participating in the activities related to the provision of services involving the maintenance of accounting books for customers. The use of the procedure is mandatory and applies to relationships with all customers. Each employee and collaborator needs to be familiar with this procedure.