

SMARTLY.IO SOLUTIONS - ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Introduction

1. Smartly.io Solutions Oy and its subsidiaries and affiliates (collectively, the “**Company**”) are committed to transacting business with integrity, acting ethically and legally in accordance with all applicable anti-bribery and anti-corruption laws. As part of this commitment, Company policy prohibits any participation or involvement in bribery or corruption in any country in which the Company conducts business.
2. This Anti-Bribery and Anti-Corruption Business Policy (the “**Policy**”) applies to all Company directors, officers, employees wherever located with respect to their activities on behalf of the Company (hereinafter collectively referred to as “**Employees**”). The Company also expects anyone who acts on behalf, or in the interest, of the Company – including but not limited to business partners, agents, distributors and consultants (hereinafter collectively referred to as “**Business Partners**” and, together with Employees, “**Business Associates**”) – to comply with all applicable anti-bribery and anti-corruption laws and the Policy.
3. Business Associates may not take any actions for the purpose of circumventing these requirements. For example, a Business Associate may not ask or otherwise use a third party to do something that is forbidden by this Policy.

General Requirements to Prevent Bribery and Corruption

4. Business Associates may not directly or indirectly make, promise, approve, authorize or offer to give to anyone – or accept or solicit from anyone – anything of value (including but not limited to cash payments) to improperly induce the recipient to take (or to refrain from taking) action that would bestow a commercial benefit or advantage on the Company or any other party.
5. Giving things of value to family members, close associates or favored organizations of business partners, potential business partners or public officials should follow the same limitations set forth for Gifts, Entertainment and Hospitality as defined below in this policy, as such actions may be interpreted as attempts to circumvent these rules.

Dealing with Public Officials

6. Business Associates are not permitted to directly or indirectly make or offer facilitation payments to any Public Officials. A “facilitation payment” is any payment to a Public Official to secure or expedite the performance of a routine, non-discretionary governmental action. Examples of facilitation payments include payments to expedite the processing of licenses, permits or visas for which all paperwork is in order. If a Business Associate receives or becomes aware of a request or demand for a facilitation payment or bribe in connection with work for the Company, the Business Associate must report such request or demand promptly to his or her primary manager or the Company’s CFO before taking any further action.
7. While it is the policy of the Company to prohibit bribery of any kind (in both the private and public sectors), interactions with Public Officials (defined below) must be monitored especially closely due to the increased risk for violations of applicable anti-bribery and anti-corruption laws. Bribery of Public Officials is against the law in every country and often carries criminal

penalties for both the individual and the company. Accordingly, any financial or business dealings, and any gifts or entertainment/hospitality, involving such persons will be scrutinized with particular care, both by the Company and by people outside the Company.

8. In addition, many countries have laws against the bribery of Public Officials in countries other than their own. Therefore, it is important to remember that any bribe would create problems for you and the Company in more than one legal jurisdiction. Thus, all interactions with Public Officials should comply fully with this Policy in order to avoid any appearance of impropriety on behalf of the Company.
9. For the purposes of this Policy, a "Public Official" includes: (i) any officer or employee of a government or any department, agency or instrumentality thereof (including a government-owned or government-controlled state enterprise or a state-run facility or system) or of a public international organization, such as the United Nations or the World Bank; (ii) any person acting in an official capacity for or on behalf of a government or government entity or of a public international organization, any political party or party official or any candidate for political office (including, for example, consultants who hold government positions, employees of companies owned or controlled by governments, civil servants, administrative and judicial officers, political candidates and members of the military). Though they are not themselves Public Officials, interactions with family members of, and others closely associated with, Public Officials are subject to the same restrictions as interactions with Public Officials.

Gifts, Hospitality, and Entertainment

10. In many countries, gifts, hospitality, and entertainment play an important role in legitimate and appropriate business protocols and customs. However, when provided inappropriately, gifts, hospitality, and entertainment may violate one or more laws. Therefore, the laws and Company policies must be followed at all times.
11. This policy does not prohibit normal, appropriate and modest hospitality to or from Business Associates. These customary courtesies are designed to build goodwill among Business Partners.
12. All gifts, hospitality, and entertainment must be:
 - done in the normal course of the Company's business and without the intention of, or without a reasonable prospect of, influencing a Business Associates to obtain or retain an improper business advantage, or to reward the provision or retention of an improper business advantage, or in explicit or implicit exchange for favors or benefits;
 - Infrequent, meaning it is not given or received frequently between the same individuals;
 - Not cash or a cash equivalent;
 - Value of 150€ is the maximum limit per gift or benefit per contact in any 12 month period (given or received);
 - Transparent and documented;
 - Legal under all applicable anti-bribery and anti-corruption laws, including applicable local laws; and

- Reasonable and an appropriate type and value in the applicable country/region and given at an appropriate time;
- Never given or accepted if any improper action is expected in return.

Before giving or accepting gifts, hospitality, or entertainment that deviates from any of the aforementioned requirements, you must obtain prior written approval from the Company's CFO.

Gifts or hospitality should not be ever offered to public officials or government representatives, or politicians or political parties, without the prior approval of the CFO.

Engaging Business Partners

13. Before engaging a Business Partner, Business Associates must:

- Determine that there is a legitimate business-related reason for engaging the Business Partner;
- Conduct appropriate due diligence to ensure that the Business Partner is reputable, such as through an in-person interview, a visit to the Business Partner's premises, reviewing the credentials of the Business Partner, and obtaining independent business references;
- Confirm that the Business Partner is qualified to perform the required service and has sufficient capacity to do so; and
- Ensure that the Business Partner's proposed compensation is based on prevailing industry standards and is commensurate with his/her experience and the services to be rendered.

14. When engaging a Business Partner, Business Associates must:

- Discuss the Company's anti-corruption compliance expectations (as reflected in this Policy and applicable anti-corruption laws) with the Business Partner, and bring to the attention of the Company's CFO any concerns or suspicions that the Business Partner might not meet those expectations; and
- Include in all contracts with Business Partners provisions requiring compliance with applicable anti-corruption laws and providing indemnification for any costs or penalties stemming from the Business Partner's violations of anti-corruption laws.

15. After engaging a Business Partner, Business Associates must:

- Monitor the Business Partner's actions and activities on behalf of Company and report any suspicious activities to the Company's CFO; and
- In appropriate circumstances as directed by the Company's CFO, provide, or arrange for, compliance training of the Business Partner and auditing of the Business Partner's business operations.

Charitable Donations and Political Contributions

16. Contributions to political candidates or political parties, as well as donations to charitable organizations in which Public Officials possess a role (such as director or trustee), raise

potential issues under applicable anti-bribery and anti-corruption laws. Accordingly, no political contributions or charitable donation may be offered or made on behalf of the Company unless pre-approved in writing by the Company's CFO.

17. To the extent permitted by applicable law, Business Associates may participate in political and charitable activities with their own money and on their own time. Such activities must be undertaken in a way that makes clear to an outside observer that they are unrelated to any business of the Company.

Books and Records

18. The corporate books and records of the Company must accurately and completely reflect, in reasonable detail, the Company's transactions and activities, including the nature and purpose of the transaction or activity. No false, inaccurate or incomplete entry may be made in our books or records for any reason. Accounting and finance personnel, with assistance from the Company's CFO when necessary, will confirm that the Company's books and records meet this requirement, through periodic reviews and other means

Responsibilities in Support of This Policy

19. Compliance with this Policy is mandatory. Participation in, and adherence to, the principles and requirements set out in this Policy will be elements of each Employee's annual evaluation and will affect decisions concerning compensation, promotion and retention.
20. Employees who violate this Policy are subject to disciplinary action, including dismissal. Business Partners who violate this Policy are subject to termination of all commercial relationships with the Company.
21. To promote compliance, Business Associates may be required to participate in compliance training when and as determined by the Company's CFO.
22. In addition, to ensure that we maintain our reputation for integrity and fairness, Employees must ensure that this Policy is clearly understood and followed by others acting on behalf of the Company, including our Business Partners.
23. Any questions regarding this Policy should be raised with the Company's CFO.
24. Business Associates are expected to raise concerns related to potential violations of this Policy or applicable anti-bribery and anti-corruption laws. Reports may be made to your supervisor or the Company's CFO. Such reporting is encouraged. Failure to communicate in such circumstances may result in disciplinary action or termination of contract.
25. Any such report may be made anonymously. Under no circumstances will you be subject to retaliatory actions for reporting in good faith a suspected or actual violation. No one in the Company will be allowed to retaliate against you, and attempts to do so will be subject to disciplinary action.

Reporting Suspected Non-Compliance.

If we witness, or even suspect, a violation of this policy or the law, we promptly report it.

Smartly.io has established a Compliance Committee comprised of the General Counsel, the Head of People & Learning and the Chief Financial Officer. All violations or suspected violations of this policy should be promptly reported to the Compliance Committee.

If you are not comfortable reporting it to any of those people, then you should make your report directly to the Legal Department or the Smartly.io Ethics & Compliance Hotline either online at www.smartly.ethicspoint.com or at the numbers on the website for your location.

Reports made on the Ethics Hotline or on the portal may be made on a confidential and anonymous basis. If you make an anonymous report, please provide as much detail as possible, including copies of documents you believe relevant to the matter.

Hotline numbers are also listed below for ease of reference. If you do not see your location listed below, please go directly to the website above to locate the reporting hotline number.

United States: 1-844-476-9146

Argentina:

Argentina (Telecom) 0 800 555 4288
Argentina(Telefonica) 0-800-222-1288
Then at the English prompt dial 844-476-9146

Australia

Australia (Optus) 1-800-551-155
Australia (Telesta) 1-800-881-011
Then at the English prompt dial 844-476-9146

Brazil

Brazil (cellular) 0-800-888-8288
Brazil 0-800-890-0288
Then at the English prompt dial 844-476-9146

Finland

0-800-11-0015
Then at the English prompt dial 844-476-9146

France

France (France Telecom) 0-800-99-0011
France (Paris only) 0-800-99-0111
France 0-800-99-1111 or 0-800-99-1211
France (Telecom Development) 0805-701-288
Then at the English prompt dial 844-476-9146

Germany

0-800-225-5288
Then at the English prompt dial 844-476-9146.

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Ireland

Ireland (UIFN) 00-800-222-55288

Ireland 1-800-550-000

Then at the English prompt dial 844-476-9146

Japan

Japan (NTT) 0034-811-001

Japan (KDDI) 00-539-111

Japan (Softbank Telecom) 00-663-5111

Then at the English prompt dial 844-476-9146.

Netherlands

0800-022-9111

Then at the English prompt dial 844-476-9146.

Singapore

Singapore (StarHub) 800-001-0001

Singapore (SingTel) 800-011-1111

Then at the English prompt dial 844-476-9146.

Spain

900-99-0011

Then at the English prompt dial 844-476-9146.

United Arab Emirates

8000-021

United Arab Emirates(du) 8000-555-66

Then at the English prompt dial 844-476-9146.

United Kingdom

0-800-89-0011

Then at the English prompt dial 844-476-9146.