

# Easyfairs

## Global fraud prevention policy

**14 January 2026**

### 1. Introduction

Easyfairs is committed to conducting business with integrity in accordance with the highest standards of ethical behaviour and ensuring full compliance with all laws and regulations fighting against fraud, corruption, bribery and money-laundering/financing of terrorism in all jurisdictions in which it operates.

### 2. Purpose

The purpose of this policy is to outline information and guidance and raise awareness on how to recognise and avoid becoming a victim of fraud, bribery, corruption or money-laundering or avoid breaching fraud, bribery, corruption or money-laundering prevention laws. It also sets out the obligations and procedures for Easyfairs' employees to report any suspicion or act of fraud, bribery, corruption or money-laundering.

### 3. Scope

This policy applies to all employees as well as anyone who represents Easyfairs in any capacity ("Employees"). This includes:

- i) Employees: all individuals who are on the payroll of Easyfairs (whether on a full-time, part-time, temporary, or contract basis) as well as all employees of Easyfairs' subsidiaries and any affiliated entity or part of the Easyfairs group (together "Easyfairs");
- ii) Contractors and consultants: anyone engaged by Easyfairs to provide services, expertise or support in any capacity;
- iii) Volunteers and interns: individuals who offer their time and skills voluntarily or participate in an internship programme with Easyfairs; and
- iv) Officers and members of the boards and supervisory bodies of Easyfairs.

In addition, shareholders, former employees, job applicants or persons working for the Easyfairs' contractors, subcontractors and suppliers may make a report in good faith relating

to any alleged breach of this policy they have identified in a work-related context with Easyfairs or in case of job applicants during the recruitment / pre-contractual negotiation process.

This policy sets the Easyfairs group's good practices to be applied across regions and business units. Where national law differs from this policy in a stricter way, the stricter standard shall apply. Should this policy be in breach of any national law in a jurisdiction in which it applies at any time, such national law should have predominance over this policy.

#### 4. Definitions

**Fraud** is any act of intentional deception carried out for the purposes of unfair, undeserved and/or unlawful gain. Fraud can also be intended to cause a loss to another party. Fraudulent conduct involves deception and dishonesty (including for example, false representation including misrepresentation of financial results, failure to disclose information, abuse of position, scams or cyberattacks, misappropriation of assets, assets destruction or alteration and thefts). The term "fraud" covers all levels of financial crime activity from small offences, such as employees making bogus claims on expenses, to taking large sums of money from the company's bank accounts. The benefit of fraud may be financial or non-financial, such as conferring an unfair business advantage or disadvantage to the company, its clients, business partners and other third parties.

**Bribery** covers any form of illicit payment, favour or benefit (cash, vouchers, shares, unreasonable gifts / entertainment / hospitality, discount, political or donations, excessive commissions, job offer or internship that bypasses the standard recruitment procedure...) offered, given, solicited or accepted with the intention to influence the actions, decisions or behaviour of an individual. Bribery encompasses not only the direct exchange of illicit advantage but also the act of offering or soliciting such advantage. The law considers both the offer and acceptance of bribes as violations, irrespective of whether the actual transfer of the advantage occurs.

**Corruption** occurs whether the bribe is offered or received directly or through a third party (agents or any other intermediary).

**Money-laundering** is the illegal process of making amounts of money generated by criminal activity, such as drug trafficking or terrorist funding, appear to have come from a legitimate source.

Fraud, bribery, corruption and money-laundering (and failure to report concerns accordingly) are criminal offences in most jurisdictions.

For purposes of this policy, any reference to "fraud" should be deemed to cover fraud, corruption, bribery and money-laundering as defined above.



## 5. Prohibition of fraud

Easyfairs takes a zero-tolerance approach to fraud in any form whether directly or indirectly through any third parties, including fraud that would benefit the Easyfairs, and prohibits the Employees to:

- i) commit, attempt to commit, fraud as part of their role at Easyfairs or with its clients, business partners and other third parties;
- ii) offer, give, solicit, accept or receive anything of value or any improper advantage with the intent to secure business or financial gain, either for Easyfairs or personally – in particular, cash or cash equivalent gifts, or gift offered in the context of a contractual negotiation, tender process or a vote are prohibited;
- iii) threaten to retaliate against another Employee who has refused to commit a fraud offence or who has raised concerns under this policy; and
- iv) engage in any other activity that might lead to a breach of this policy.

Employees must consider the general non-exhaustive list of "red flags" below for possible fraud risks and must report as soon as possible:

- unusually high fees being paid to advisors or deal introducers;
- atypical payment flows (e.g., payment to a bank account not belonging to payee or a personal bank account or an offshore bank account), short notice payment requests or requests to violate internal controls regarding payments;
- complex transaction of remuneration and non-transparent structures which lack a commercial purpose;
- falsified invoices or accounting entries, reluctance to provide invoice or receipt for payments, requests for the third party / amount invoiced to be changed, or requests for payments to be made to offshore accounts with no commercial rationale;
- backdating/forward dating transactions; asking managers to sign blank approvals; request to override transactions; request to keep secrecy in dealings;
- either unwilling to give warranties and representations regarding fraud preventing procedures or a reluctance to co-operate with onboarding processes;
- market rumours or allegations of inappropriate practices by the company's advisors and service providers; adverse press comment on business dealings;
- unclear, false or misleading documentation;
- dealings in jurisdictions with a history of fraud or higher-risk financial crime;



- extensive use of third-party agents and intermediaries, particularly in jurisdictions with a history of financial crime risk; a client or government official request to use a specific third-party agent or intermediary;
- gifts offered to or by counterpart during contractual negotiations; exceptional gifts which do not seem reasonable and justified; benefits provided above the real cost of the services being performed;
- obtaining a profit as a result of insider knowledge of the company; disclosing confidential information to third parties without formal non-disclosure agreement.

In case of doubt related to any of these red flags, please refer to Section 10 (Contact Information) to ask the relevant Easyfairs contact person.

## 6. Obligation to report concerns – Whistleblowing process

### a) *Submission of a report*

Employees have an obligation to escalate and report any information that comes to them in the course of the business which causes them to know or suspect, or to have reasonable grounds for knowing or suspecting:

- i) that any Easyfairs' Employees, any company of the Easyfairs group or its clients have been and / or are involved in fraud related activities; and
- ii) whether any payment or other act, including any suspicion of malpractice, could be construed as fraud or may be in breach of this policy.

The test as to what constitutes a "suspicion" is whether an objective third party would think that the circumstances constituted reasonable grounds for suspicion and would likely be met with demonstrable facts or circumstances.

Reporting should be made to the regional Head of Talent or the Group Head of Talent, depending on who the Employee has to report to (the "**Responsible Person**") at the earliest possible opportunity by email at the dedicated email address within the Employee's region (the "**Report**"). The Report will be automatically sent to the regional Head of Talent, who will be the only person having access to the emails sent as the sole admin of the email box.

If the Employee does not feel comfortable to file a Report to his/her regional Head of Talent, he/she can always reach out to your Group Head of Talent who will handle the case directly. You can file a written Report to the Group Head of Talent by email ([whistleblow.group@easyfairs.com](mailto:whistleblow.group@easyfairs.com)).

The Report should include a detailed description of the fraud activity and the persons involved and be supported by as many details as possible.



The Employee making the Report must be prepared and willing to fully cooperate with the Responsible Person and any law enforcement agency in connection with the Report and any subsequent investigation. The Employee shall not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Responsible Person, the investigation team or a government or regulatory agency.

*b) Approval, reporting and confidentiality*

The Responsible Person will acknowledge good reception, eligibility, and confidentiality of the Report. The Employee will receive the acknowledgement of receipt promptly and no later than seven days following the Report.

The Report will then be examined by the Responsible Person, with the support of a legal advisor. Depending on the nature of the misconduct, the Responsible Person will involve relevant stakeholders.

An investigation will be conducted as speedily and sensitively as possible. An official written record will be kept at each stage of the procedure. The person against whom the disclosure is made will normally be told at an early stage, provided with supporting evidence and allowed to respond. However, it may be necessary to conduct the investigation in confidence (i.e. without informing the subject of your allegation/s) until (or if) it becomes necessary to do so. Alternatively, depending on the nature and seriousness of the complaint, the person/s against whom the allegation/s is made may be suspended while investigations are undertaken.

Following investigation, the Responsible Person will consider whether to make a notification to the relevant fraud authority. If the Responsible Person considers it appropriate to make a notification to the relevant authority, such notification will be made as soon as practicable.

The Employee will receive written feedback on the Report, indicating the actions undertaken to address the breach and/or further follow-ups within 3 months following the acknowledgement of receipt of the Report.

*c) Confidentiality*

Sometimes, it may be necessary to disclose information or an individual's identity, including: (i) if there is a necessary and proportionate legal obligation to do so, (ii) in order to conduct a meaningful and thorough investigation, or (iii) as necessary for follow-up measures. This will only happen if it is absolutely necessary. Every effort will be made to support the Employee through the process. If it is likely that the Employee's identity will be revealed, he/she will be informed in a timely manner, unless there is a risk of compromising legal proceedings. Apart from the aforementioned cases, the identity of a protected person can only be disclosed with his/her consent.



Any data relating to individuals as part of the investigation process will be managed, stored and deleted in accordance with the General Data Protection Regulation (GDPR) policies and applicable local laws.

*d) Prohibition of retaliation*

Easyfairs maintains an absolute ban on retaliation (including threats and attempts of retaliation) against whistleblowers submitting a Report, provided that (i) they have used a correct reporting channel and (ii) they had reasonable grounds to believe that the reported information was correct at the time of reporting. The duration of this protection may vary depending on the context and the specific law or regulation that applies.

A whistleblower does not lose the benefit of the protection on the sole ground that the report made in good faith was found to be incorrect or unfounded. However, protection does not apply when a false report is made knowingly.

*e) Sanctions for policy violations*

Any violation of this policy by an Employee (including engagement in any form of fraud, concealment of fraud or failure to submit a report) will be regarded as a serious misconduct and may lead to disciplinary action including termination of employment. Such violation may also be subject to individual and/or civil prosecution in relevant jurisdiction. On the other hand, false or abusive accusations will not be tolerated and may result in disciplinary action.

Retaliation against an Employee who has reported an alleged breach in conformity with this policy or who participates in any investigation with respect to a reported alleged breach shall be considered as a serious violation of this policy.

## **7. Procures, systems and controls**

Easyfairs operates or plans to operate and maintain proportionate procedures, systems and controls designed to prevent fraud, including:

- i) this policy and the Code of Business Conduct with procedures on fraud prevention;
- ii) a risk assessment that determines which areas of the business are heightened risk of fraud being committed;
- iii) due diligence on acquisitions, financial transactions, portfolio or supplier that covers potential fraud sufficiently;
- iv) training to all Easyfairs' employee on fraud prevention, whistleblowing and their responsibilities;



- v) relevant provisions (anti-fraud clauses) in acquisition and investment documentation, supplier codes of conduct, template employment and third-party agreements to cover risks as part of contractual protections.

Risk assessments, policies and procedures will be reviewed and refreshed on a regular basis to ensure that such proportionate fraud prevention measures remain adequate to address any identified risks.

## **8. Monitoring compliance and review of this policy**

This policy will be reviewed periodically to ensure its continued relevance and effectiveness. The review will consider changes in applicable legislation and industry best practices as well as any potential incident of fraud that affected Easyfairs. Any necessary updates will be approved by senior management and communicated across the organisation to all Employees.

Compliance with the procedures set out in this policy will also be regularly monitored.

## **9. Roles, responsibilities and accountability**

The board of directors of Future Topco SA/NV has overall responsibility for the anti-fraud framework, including any policy updates. The day-to-day responsibility for implementation, management and maintenance of the policy is delegated to Easyfairs' senior management (including the group and regional Chief Financial Officers and the group and regional Heads of Talent). Easyfairs' management should ensure that all Employees are aware of this policy.

Apart from compliance with this policy and Easyfairs internal controls, every Employee is expected to comply with any fraud laws or regulations applicable to the home country or territory where business is conducted.

## **10. Code of Business Conduct and Whistleblowing Policy**

This policy shall be read in conjunction with:

- i) Easyfairs' Code of Conduct ([Code of Business Conduct - Easyfairs](#)) which sets out the principles and expectations that are promoted by Easyfairs to maintain the highest ethical standards. The Code of Business Conduct outlines a few concrete examples of bribery and corruption; and
- ii) Easyfairs' Whistleblowing Policy (available on Easyfairs' intranet) which sets out the procedures to be followed to report and investigate any wrongdoing within the company.



## **11. Contact information**

For questions on this policy, do not hesitate to contact any of the following people who will always be available to support you and indicate the best course of action:

- i) The line managers and senior leadership as well as the regional Heads of Talent and Chief Financial Officers are available to answer questions and are generally most familiar with the policy and any guideline that apply to Easyfairs business activities.
- ii) The Group Head of Talent and Group CFO are available to answer your questions on this policy and hear any concerns related to possible violation.
- iii) The Group Head of Legal can explain and interpret this policy and can provide guidance about how to conduct business in compliance with the law and this policy.

For any concerns or violation of this policy, please refer to paragraph 6 above.

