

Anti-Bribery & Corruption Policy Statement

Introduction

CoinCorner maintains a zero-tolerance to bribery and corruption. All staff and board members must demonstrate the highest levels of professional integrity in their business conduct.

CoinCorner has established and maintains an effective anti-bribery and corruption policy to ensure that the Board and all Staff comply with all applicable laws and regulations relevant to antibribery and corruption in all jurisdictions in which they operate.

This policy applies across the entire organisation. CoinCorner is committed to achieving the highest standards of ethical conduct and ensuring that its employees act in compliance with all applicable laws of the countries in which it operates. This includes compliance with all laws, domestic and foreign, prohibiting improper payments or inducements to any person, including public officials. To ensure compliance with these laws CoinCorner has adopted this Anti-Bribery and Corruption Policy.

This policy applies, subject to and in accordance with any applicable local law and regulatory requirement, to all employees of the organisation and to each agent, representative, consultant and independent contractor acting on behalf of the business or retained by the business.

The head of compliance has primary and day-to-day responsibility for implementing this anti-bribery and corruption policy and for monitoring its effectiveness.

Policy Statement

The company does not tolerate any form of bribery or corruption and it is a requirement of this Policy that all representatives comply with both the letter and the spirit of the Policy and all applicable Anti-Bribery and Corruption Laws. Bribery is a criminal offence in all countries in which the organisation operates, and corrupt acts expose the organisation and its employees to the risk of prosecution, fines and imprisonment, civil action as well as endangering its reputation. Any breach of the Policy will be regarded as a serious matter and is likely to result in disciplinary action.

What is Bribery and Corruption

Bribery and corruption has a range of definitions in law, but the fundamental principles apply universally. Bribery is the offer, promise, giving, demanding, or

acceptance of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. Bribes can take on many different shapes and forms but typically they involve corrupt intent. There will usually be a “quid pro quo” – both parties will benefit. Acts of bribery or corruption are designed to influence the individual in the performance of their duty and incline them to act dishonestly. The person being bribed is generally someone who will be able to obtain, retain or direct business.

Corruption is the misuse of public office or power for private gain; or misuse of private power in relation to business outside the realm of government. For the purpose of this Policy, whether the payee or recipient of the act of bribery or corruption works in the public or private sector is irrelevant.

The Offences

It is prohibited for the company, members of the Board and all Staff, to:

- Give, promise to give, or offer a payment, gift or hospitality to a third party or otherwise engage in or permit a bribery offence to occur, with the expectation or hope that an advantage in business will be received or to reward a business advantage already given;
- Give, promise to give, or offer a payment, gift or hospitality to a third party to facilitate or expedite a routine procedure;
- Accept a payment, gift or hospitality from a third party if it knows or suspects that such payment, gift or hospitality is offered or provided with an expectation that a business advantage will be provided by the VASP in return;
- Threaten or retaliate against another member of the Board or Staff who has refused to commit a bribery offence or who has raised concerns; and
- Engage in any activity that might lead to a breach of the anti-bribery and corruption rules.

Due Diligence

Due diligence – know your business partners: the company already has robust take on procedures in place for customers. However, it is possible that the company or its personnel may become indirectly involved with bribery and corruption via association with third parties. Therefore, consideration is given as to whether it is necessary to

carry out due diligence on certain associates, agents, contractors and others with whom the company has a business relationship where there may be a risk of Bribery and Corruption.

Investigation and Reporting of Bribery

If during the course of your duties you become suspicious of any customer, business partner or staff member being involved in any way in bribery and corruption, you should immediately inform the Head of Compliance / MLRO. The reporting process already in place to report suspicion of money laundering should be used.

Any member of the Board or Staff must report to the CO as soon as possible if they believe or suspect that an action in conflict with the anti-bribery and corruption has occurred, or may occur, or has been solicited by any other Entity.

External parties can report via email, phone or post, as detailed below.

Email: report@coincorner.com

Phone: 00971800035702874

Post: The H Dubai Office Tower Level 17, Sheikh Zayed Road, Dubai, United Arab Emirates, P.O. Box 9495

If a report is received the MLRO will open an investigation and will determine if any action including reporting to the authorities is appropriate. The MLRO's decision will be documented.

The Head of Compliance / MLRO investigation process includes:

- a) An investigation file will be opened. In the case of an oral report, the Head of Compliance / MLRO will prepare a written summary.
- b) The Head of Compliance / MLRO will appoint an independent Entity who shall promptly commission the conduct of an investigation. The investigation will document all relevant facts, including Entities involved, times and dates.
- c) The Head of Compliance / MLRO will advise the Board of the existence of an investigation.
- d) The identity of the individual disclosing relevant information to the Head of Compliance / MLRO will be treated in accordance with applicable UAE laws and regulations.
- e) On completion of the investigation, a written investigation report will be provided by the Entity employed to conduct the investigation to the Head of Compliance /

MLRO. If any unlawful conduct is found, the Head of Compliance / MLRO will advise the Board accordingly.

- f) If any unlawful conduct is found, the firm will take such remedial action as the Board deems appropriate to achieve compliance with its internal anti-bribery and corruption policy and all applicable anti-bribery and corruption laws. The Entity employed to conduct the investigation shall prepare a written summary of the remedial actions taken.
- g) The written investigation report and a written summary of the remedial actions taken will be retained by the Head of Compliance / MLRO for a period of no less than eight [8] years from completion of the remedial action. Such reports shall be made available to VARA upon request.

Hospitality, Gifts, Donations, Promotional and other Business Expenditure

Donation, gifts, entertainment and hospitality include the receipt or offer of gifts, meals or tokens of appreciation and gratitude, or invitations to events, functions, or other social gatherings, in connection with matters related to our business. These activities are recognised as an established and important part of doing business provided they fall within the reasonable bounds of value and occurrence. For guidance on what is acceptable please consult with the Head of Compliance who will record where relevant in the Gifts and Hospitality Register.

Training

Personnel must maintain an appropriate level of awareness of the bribery and corruption risks faced by CoinCorner. Training will be provided annually, and the level of training given will depend on the risks an employee is likely to encounter.

Failure to Comply

Failure to comply with this anti-bribery and corruption policy will result in severe consequences, including internal disciplinary action and termination of employment without notice.

Overall Responsibility

The Board shall have the overall responsibility for ensuring its anti-bribery and corruption policy is up-to-date and complies with all applicable laws and regulations in all jurisdictions where the firm conducts its business

Review of policy

The Head of Compliance will review this Policy yearly.

CoinCorner Virtual Assets Broker & Dealer Services LLC Anti Bribery & Corruption Policy statement 1st August 2025.