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Anti-Bribery and Corruption Policy ("ABAC Policy")



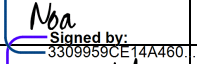
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Policy history

DATE	UPDATE/REVIEW	COMMENTS
November 2022	Updated	Section G: Updated Speak Up Procedure
September 2023	Reviewed	Policy Review
January 2024	Updated	Section I: Updated List of Supporting Guidelines and Policies
June 2025	Reviewed and updated	Section I: Updated List of Supporting Guidelines and Policies
May 2026	Reviewed and updated	Section B(e) (Business Partners definition); Section C (Compliance Officer’s R&R); Section H (IAEC rename)

Policy Reviewers

By signing off against this Policy, you hereby acknowledge that you have been involved in the development of this Policy, and you hereby agree that the wording presented for full sign-off is acceptable.

Name	Business Unit	Position	Signature	Date
Alon Levy	Legal-Compliance	Vice President, GC and CCO	 Signed by: FF15B55D5C37490...	July 15, 2026
Noa Farkas Gluck	Legal-Compliance	Head of Corporate Legal	 Signed by: 3309959CE14A460...	July 15, 2026
Lior Eldar	Legal-Compliance	Director, Compliance & Ethics	 Signed by: 587042CFD5FB4EC...	July 15, 2026



NiCE Anti-Bribery and Corruption Policy ("ABAC Policy")

A. No Bribery or Corruption

At NiCE, we believe in conducting business ethically, honestly, and with integrity. We have zero tolerance for bribery and corruption. NiCE is committed to complying with local and international anti-bribery and anti-corruption laws.

NiCE has implemented this Anti-Bribery and Corruption Policy to ensure full compliance with these principles.

(a) How This Applies to Me. This ABAC Policy applies, and is relevant to, everyone working for NiCE in any capacity, including members of its board of directors, officers, managers, employees, contractors, vendors, consultants, sales representatives, and anyone else that conducts business with NiCE.

(b) My Responsibility. (i) Understand and comply with this ABAC Policy, its principles, and applicable legal requirements; (ii) report all any violation or suspected violation of this ABAC Policy; (iii) make business decisions based on the principles of this ABAC Policy in NiCE's best interests; When in doubt, ask the Compliance Officer for guidance (contact details below).

B. Principles of the ABAC Policy

(a) No Bribes. A bribe is offering or giving anything of value* to any person for the purpose of obtaining or retaining business or securing an improper advantage. Under this ABAC Policy, a bribe is prohibited, whether it is provided to a government official or a private person.

"Anything of value" can include cash or cash equivalents such as gifts, meals, political or charitable donations, travel and entertainment, discounts, coupons, and gift cards. It also includes job offers, internships, and other employment opportunities.

NiCE and everyone working for NiCE is strictly prohibited from offering, promising, or giving bribes for any purpose, whether directly or through an intermediary. Receiving any bribe, kickback, or payment is considered a Conflict of Interest and is strictly prohibited. If you are confronted with a demand to receive a bribe or are offered a kickback or any payment, you must refuse. These types of payments are illegal and are in contravention of NiCE's ABAC Policy and can result in legal and disciplinary action against you.

(b) Facilitation Payments. Payments that are used to facilitate or expedite the performance of routine, non-discretionary government action that may be demanded



by low-level officials are regarded as facilitation payments. NiCE prohibits all facilitation payments.

(c) Prohibited Business Relationships. Neither NiCE nor anyone working for or with shall knowingly enter any business relationship with someone who intends, directly or indirectly, to offer, promise, give, or receive bribes in relation to its work with NiCE. Nor shall NiCE or anyone working for NiCE agree to make any payment to anyone, if there are indications that the payment is likely to be given or considered as a bribe.

(d) Compliance with Laws. NiCE and everyone working for or with NiCE shall comply with all applicable laws, regulations, and contractual requirements pertaining to anti-Bribery and anti-Corruption prohibitions.

(e) Business Partners. Any Partner involved in indirect business and contracts with NiCE (third parties that serve as primary partners when conducting indirect business). This may include, amongst others, resellers, distributors, system integrators, certified implementation partners, referrals, master agents, finders, etc., subject to Partner Grouping and Motions as may be updated from time to time by the Compliance Officer ("Business Partner"). NiCE only engages with Business Partners in line with the principles set forth in this ABAC Policy, in accordance with the NiCE's Business Partner Engagement Guidelines.

C. Compliance Officer

NiCE has appointed its General Counsel as its Compliance Officer. The Compliance Officer oversees the proper implementation of this ABAC Policy and subsequent guidelines, as may be updated from time to time ("Program"), under the guidance of the Internal Audit and ESG Committee of NiCE's Board of Directors (IAEC) and the Company's CEO. The Compliance Officer is authorized to implement this Program and take all actions deemed necessary to that end. Without limitation, the Compliance Officer is authorized to set forth and change from time to time as deemed appropriate, internal guidelines and processes to implement this policy and to approve exceptions to such internal guidelines and processes, including NiCE's Business Partner Engagement Guidelines, in line with the principles set forth in this Policy. Day to day implementation of the ABAC Program is handled by NiCE's Compliance Director, who should be contacted regarding any issues related to this ABAC Program.

D. Books, Records, Accounts, and Internal Controls



(a) Books and Records. NiCE makes all efforts to ensure its books and records are kept in reasonable detail to reflect all its transactions and assets accurately and fairly. Everyone working for NiCE must ensure that all business records created or maintained by NiCE accurately reflect the business purpose. When recording business transactions, provide as much detail as possible. Do not intentionally misstate facts, omit information, or modify records or reports in any way that would result in inaccuracies.

(b) Internal Controls. NiCE is required by law to maintain an adequate system of internal accounting controls, such that each transaction entered by NiCE undergoes a proper internal authorization and approval process and is accurately and reliably reported and recorded. All accounting records, expense reports, invoices, vouchers, and other business records must be accurately and fully completed, retained, reported and recorded. You are required to ensure that you have received the proper authorization for any business transaction you perform.

No “Off the Book” Transactions. NiCE strictly prohibits “Off the Book” transactions, any undisclosed or unrecorded funds, accounts, assets, or payments. No account may be kept facilitating or conceal any improper payments.

E. Training

NiCE brings its zero-tolerance policy concerning bribery and corruption to the attention of everyone with who it works, in addition to supervising and enforcing it accordingly. Relevant employees in the sales, finance, management (EMT and ELT), and marketing departments are required to undergo specific anti-corruption training. All other employees of NiCE shall be trained on anti-corruption matters as part of ongoing training on ethical conduct provided by Nice. Take the training seriously as this will help you avoid possible pitfalls during your work at NiCE.



F. Business Hospitalities, Gifts and Entertainment

Gifts offered to advance any present or future business opportunity for NiCE can be considered a bribe. However, reasonable and customary business gifts, meals, and hospitality provided for a legitimate business purpose may be permissible under international and local anti-corruption laws. All gift giving must conform with NiCE's ABAC Guidelines on Business Hospitality and Gifts, and executed pursuant to NiCE's Travel and Expense Policies considering, among others:

- Payment or reimbursement for expenses of spouses, family members. or companions is prohibited.
- All costs and expenses incurred shall be evidenced by proper receipts, supported by true invoices, and accurately and fully recorded.

G. Speak Up

(a) Reaction to Red Flags. If you encounter any activity or an incident, which raises a Red Flag of inappropriate or corrupt behavior, you must immediately cease and desist from all activities connected with such Red Flag and report the incident.

(b) Reporting. Anyone having reason to believe that a violation of this ABAC Policy may have occurred shall immediately report the violating activity.

In accordance with NiCE 's **Speak Up Procedure**, reports can be made at any time to any manager of the Company, to the Legal Department or to the Compliance Officer, or anonymously through the Ethics Point Portal.

Willfully ignoring, turning a blind eye toward, or failing to report any evidence of Corruption or Bribery is an actionable offense under NiCE's policies.

Full cooperation with the Compliance Officer and anyone else investigating issues on behalf of NiCE is required.

(c) No Retaliation. Nice does not retaliate or tolerate retaliation against anyone filing a good-faith report or compliant.

(d) Confidential. The Compliance Officer maintains absolute confidentiality with respect to the identity of anyone reporting to or approaching him/her, as well as with respect to the subject matter and details of such report or approach.



(e) Investigations. NiCE shall fully investigate any and all reports of activity or an incident which raises a concern of inappropriate or corrupt behavior (“Red Flags”), suspected corruption, or any violation of this ABAC Policy in accordance with the Company’s Investigation and Enforcement Plan. It should be noted that, although it is one’s prerogative to report anonymously, the more detailed the report, the easier it is for NiCE to investigate it fully.

(f) Consequences. Failure to adhere to this ABAC Policy and applicable laws may entail severe consequences for NiCE, such as an irreparable reputational damage, termination of contracts or even blacklisting, as well as individual prosecution of employees who may be subject to criminal fines and imprisonment. In the event that an employee is found to be in breach of this ABAC Policy, NiCE shall be entitled to immediately terminate such employee’s employment.

H. Monitoring

(a) Monitoring. NiCE monitors and tests the implementation of this ABAC Policy and the internal controls that have been put in place to ensure such implementation to evaluate and improve the effectiveness of this ABAC Policy. Third parties acting on NiCE’s behalf should be closely monitored especially if they interact with government officials. The IAEC oversees the ABAC Policy on behalf of the Company’s Board of Directors.

(b) Internal Audit. NiCE’s internal auditor includes audits of the implementation of this ABAC Policy as part of its ongoing internal audits.

Everyone subject to this ABAC Policy is required to assist these efforts and provide required support.



I. Supporting Guidelines and Policies

For further reading on ABAC and affiliated topics, please refer to the below list of Guidelines and Policies:

1. Guidelines on Business Hospitalities, Gifts and Entertainment
2. Guidelines on Business Partner Engagement Guidelines (Due Diligence, DD Forms and Questionnaires)
3. Guidelines on Marketing Events
4. Speak Up Procedure
5. Code of Ethics and Business Conduct
6. Conflict of Interest Procedure and Form Guidelines Employee Expense reimbursements Policy
7. Partner Code of Ethics and Business Conduct
8. Travel Policy
9. Corporate Credit Cards Policy and Procedures
10. Insider Trading
11. Signatory Rights
12. NICE Gifts and Rewards Guidelines
13. Recruitment Policy (Available only for HR)
14. Third Party Risk Management
15. Sales Personnel Confirmation Procedure
16. NICE Global Procurement Policy