

ANTI-CORRUPTION POLICY

ABC CZEPCZYŃSKI SP. Z O.O. SP.K.

INTRODUCTION

1. This Anti-Corruption Policy ("Policy") sets out the rules in force at ABC Czepczyński sp. o.o. sp. k. (hereinafter: the "Company") against bribes and corruption. Careful study of and observance of the Policy provisions enables:
 - actions to be carried out in line with the Company's values;
 - the Company's reputation and assets to be protected;
 - compliance with the legal provisions applicable to the Company and
 - the Company's team members and business partners to strengthen their awareness of the regulations on anti-corruption methods.
2. The purpose of the Policy is to implement and maintain adequate procedures to combat corruption and bribery in the worldwide operations of ABC Czepczyński sp. z o.o. sp. k., enabling it to prevent violations of applicable laws, including EU directives, the provisions of the US Foreign Corrupt Practices Act and the UK Bribery Act 2010.
3. The Policy applies to all employees and persons employed under civil law contracts or contracts for the provision of services to the Company who are exposed to the risk of corruption, in particular members of the Company's management, persons cooperating with state and local government authorities in the performance of their official duties, persons making decisions on the purchase of goods and services and persons involved in the disbursement or control of the Company's funds - hereinafter "Employees".
4. It is required that all Employees, as well as any third parties who perform contractual obligations for the Company - hereafter referred to as: "Partners" - became acquainted with the Policy. Compliance with the requirements arising from this Policy is the basis for the establishment and continuation of cooperation.
5. The Company guarantees access to the current content of the policy to any interested Partner or Employee from the Company's website, available at <https://abc-czepczynski.pl/>

§ 1

BASIC PRINCIPLES

1. A Good reputation and trust are among the most important values to ensure the long-term development of the Company.
2. The Company applies a policy of strict zero tolerance for violations of this Policy.
3. All Employees and Partners are required to comply with the ethical standards contained in this Policy and are required to take responsible actions to prevent any breaches of the Policy.

4. For intentional violation of this Policy or failure to report violations, the Company shall have the right to immediately terminate the contract with the person who fails to comply with the Policy and the right to compensation for damages under the principles stipulated in § 5 below.
5. For the purposes of this Policy, activities defined as corrupt (taking into account the definition in § 2, section 3.) include any behaviour consisting in particular in:
 - 1) demanding, accepting any material or personal benefit, including the promise of any pecuniary or personal benefit that could also be performed in the future;
 - 2) offering, giving any material or personal benefit;
 - 3) taking any financial or personal advantage or helping a third party to do so by disclosing or using information which is the property of the Company, which is a trade secret or the secret of the Company's Partners and Clients and which is obtained in connection with the performance of one's obligations towards the Company;
 - 4) mediating the activities mentioned above;
 - 5) accepting or inducing the above mentioned activities.
6. In cases where corrupt activities occur, the giver and receiver of a material and/or personal benefit shall be treated equally.
7. Violations of the Policy may also be reported to law enforcement authorities and may result in criminal prosecution.

§ 2

ANTI-CORRUPTION POLICY REQUIREMENTS

1. Employees and Partners acting under cooperation agreements or on the basis of assignments, for and on behalf of the Company, are required to avoid working with entities that do not apply the same standards as those set out herein.
2. It is the responsibility of Employees and Partners to avoid corrupt situations and such behaviour that could be considered as Corrupt Activities.
3. Corrupt Activities are any acts of requesting, offering, giving or accepting, directly or indirectly, a bribe or any other undue advantage or its promise, which distorts the proper performance of any task or behaviour required of the party receiving the bribe, undue advantage or its promise, including in particular bribery or paid patronage. Corrupt Activities are also considered to be those identified in the Penal Code.
4. The Company takes measures to avoid conflicts of interest with Employees and Partners.
5. The Company adopts the following anti-corruption policy requirements:

Anti-corruption policy requirements

As part of its operations, in an effort to completely eliminate corruption and bribery, the Company applies the following principle: the prohibition of

A strict prohibition on accepting or offering bribes (i.e. benefits given to gain an unfair advantage) and facilitation payments (whether or not they are a common practice in the country) of any value to expedite or favour any proceedings or impartial decisions.

Anti-corruption policy requirements	
accepting and offering bribes and facilitation payments.	<p>The Company allows Employees to accept gifts with a one-off value not exceeding PLN 500 per person and a total of PLN 1,000 in a calendar year. Acceptance of a gift by an Employee in excess of the above limits shall always require the prior approval of the Company. Employees undertake to keep records of gifts.</p> <p>The company respects the provisions of the regulations on anti-corruption provisions adopted by the Partners.</p>
Charitable and political donations	Prohibition of any payments or subsidies that would be linked to an unfair advantage or benefit. The possibility of giving any facilitation payments should always be discussed with the Company's management with the prior consent of the Company's owners.
Gifts and entertainment funding	Prohibition of the presentation of gifts and entertainment funding to clients, prospective clients, officials and their family members unless the expenditure for such purposes is incurred in connection with business and/or unless it meets the requirements of this Anti-Corruption Policy and related rules and principles.
Payments and accounting records	All such expenditure must be properly documented and approved, and the relevant documents must be retained for at least 6 years.
Analysis of external representatives (due diligence)	The requirement to perform an analysis of the environment, reputation and business capabilities of third parties prior to entering into a partnership or signing a contract

6. Detailed requirements for preventing and minimising the effects of corrupt activities on Employees and Partners as well as rules for reporting incidents are set out in the following sections.
7. Responsibility for implementing and overseeing compliance with this policy rests with the Management Board.

§ 3

RULES OF COOPERATION WITH EMPLOYEES

1. The Company's relationship with its Employees is based on the following principles:
 - 1) mutual respect and trust,
 - 2) cooperation in pursuit of set goals,
 - 3) honest and reliable assessment of the performance of duties,
 - 4) efficiency of the work performed.
2. The Company is committed to using the information it receives from Employees in an ethical manner.
3. The Company's employees are obliged to maintain integrity towards Partners, clients, suppliers and any other parties with whom they work in the performance of their professional duties.
4. The Employee shall take measures to avoid conflicts of interest between the Company and third parties.
5. Employees are obliged to inform the Company of any conflict of interest, even potential, that might arise in connection with the performance of their official duties of interest and of reasonable suspicions of corrupt activities.
6. Employees shall take the necessary steps to verify that the external entity with which the Company plans to do business does not give rise to corruption risks based on the guidance received from the Company's management and supervisors.
7. Employees must not accept any material or personal benefit from any entity with which they collaborate in the performance of their tasks for the Company, in particular in return for actions that are not in line with the law, internal procedures and/or common ethical principles, with the exception of the gifts indicated in § 2.5 hereof. Any such incident must be reported in accordance with the procedure described in § 5.
8. Employees must not offer or request material or personal benefits in exchange for their cooperation with the Company. Each such case will be analysed in detail and, if it is confirmed that an incident has occurred or may have occurred, the Company is entitled to apply the sanctions set out in § 5.
9. All Company Employees are required to familiarise themselves with this Policy and to comply with it in the performance of their duties.
10. The Company undertakes to provide periodic training to Employees to enable them to ensure an effective anti-corruption system.
11. A breach of the policy shall be treated as a breach of the employee's basic duties and, in the case of persons employed on a basis other than an employment contract, shall be treated as improper performance of the contract. Violation of the policy by Employees entitles the Company to exercise the rights set out in § 5.
12. Employees who have reported their refusal to participate in, or their abandonment of, an activity in respect of which they reasonably considered that it might involve a risk of corruption will not suffer adverse consequences for doing so.

§ 4

RULES OF COOPERATION WITH PARTNERS

1. The Partner undertakes to take all necessary measures, in accordance with applicable law and good practice, to prevent any unlawful act or omission for the Partner's benefit, which at the same time could lead to an adverse disposition of the Company's assets or damage to its reputation. In particular, it undertakes to prevent actions aimed at accepting or giving material benefits.
2. The Partner undertakes to communicate the principles of the Policy to the members of the team through which it performs its obligations to the Company.
3. The Partner declares that it will be liable for the acts or omissions of its team members, including subcontractors, as for its own acts.
4. The Partner undertakes to avoid corrupt situations and such behaviour that could be considered corrupt activities. Specifically, the Partner shall not accept, offer or give, or agree to give, any gift, commission or other type of payment to the Partner as consideration for the Partner's performance or non-performance of a particular act or the granting of a particular preference to the Partner or the showing of disfavour to another in connection with the conclusion or performance of this or any other contract with the Company, except as permitted by the Parties.
5. The Partner undertakes to act in accordance with the law and this Policy and, in the event of a breach of these obligations, will indemnify the Company against any thirdparty claims made against the Company for breach of the law or the Policy.
6. When entering into cooperation with the Company, the Partner guarantees that there are no obstacles that, in connection with the cooperation, would expose the Company to liability arising from a breach of anti-corruption legislation. Should such obstacles arise, the Partner agrees to inform the Company immediately of such situation.
7. The Partner shall take measures to avoid conflicts of interest between the Company and third parties.
8. The Partner shall not subcontract all or part of the contract to be performed to any other person or entity without the prior written consent of the Company, under pain of nullity.
9. The partner undertakes to take the necessary steps to verify that cooperation with a third party for the purpose of performing the contract does not give rise to corruption risks or conflicts of interest.
10. The Company reserves the right to refuse to cooperate with a Partner who has been subject to any court judgements as well as administrative decisions holding him or her liable in connection with violations of anti-corruption laws. Should such sanctions be imposed during the course of the contract, the Partner undertakes to inform the Company immediately.
11. The Partner undertakes to inform the Company of any actual or potential conflicts of interest and reasonable suspicions of corrupt activities relevant to the contract being performed.
12. The Partner agrees to actions taken by the Company to verify that the Partner is properly implementing this Policy.
13. The Partner undertakes to inform the Company of actual or potential conflicts of interest and reasonable suspicions of corrupt activities relating to any of the Agreements immediately, but no later than 3 working days after the cause arises. This obligation covers in particular: § 4 sections 2, 4, 5, 6, 8, 9 and 11 of the Regulations.

14. For breach of this Agreement or failure to report breaches, the Company shall be entitled to terminate the contract with immediate effect and to exercise its rights under § 5 hereof.

§ 5

LIABILITY FOR VIOLATION OF POLICY

1. Employees acknowledge that breach of the rules under this Policy, in particular § 4 hereof, shall be treated as:
 - 1) violation of fundamental employee duties, which may result in termination of the employment contract by way of disciplinary action, whereby the Company will be entitled to claim compensation under the provisions of the Labour Code and in accordance with the principles set out in sections 6 and 7 of this chapter - with respect to employees employed under an employment contract;
 - 2) grossly improper performance of a contract concluded with the Company - with respect to persons cooperating under civil law contracts. The rules set out in sections 3 to 7 of this chapter shall apply to these persons.
2. The Partner acknowledges and agrees that a breach of the provisions under § 4 of the Policy will be treated as grossly improper performance and will entitle the Company to exercise the rights set out in sections 3 to 7 below.
3. Should the Partner or any person cooperating with the Company on the basis of a civil law contract or a contract for the provision of services violate the Contract in the manner indicated in § 4, in particular in the cases specified in § 4.13 of the Policy, in connection with the performance of any of the Contracts concluded with the Company, the Company shall be entitled to terminate the Contract without notice and without the Company having to bear any costs related to early termination;
4. In the event of the exercise of the rights referred to in section 3 by the Company, the Partner and the person cooperating on the basis of a civil contract/contract for the provision of services shall have no claims against the Company.
5. The Company shall be entitled to claim damages from the Partner in the full amount under the general rules of the Civil Code and to surrender the unlawfully obtained benefits.
6. If legitimate claims are made against the Company for infringement of the rights of persons or third parties in connection with the performance of an obligation, the person shall, at his own expense, take all necessary measures to defend the Company against such claims and shall cause the Company to be indemnified against them, and shall pay all costs incurred by the Company to protect its interests.

§ 6

IDENTIFICATION OF CORRUPT ACTIVITIES AND RESPONSE TO THESE TYPES OF ACTIVITIES

1. The Employee shall immediately report any potential situation that may give rise to corrupt behaviour to his/her superior or to a higher level supervisor if the abuse involves his/her immediate superior.
2. The Partner shall immediately inform the Company's contact person of any potential situation that may give rise to corrupt behaviour. When a potential situation giving rise to a corruption risk involves a contact person, the Partner shall inform the Company's Management Board.
3. All breaches of this Policy shall be reported promptly, but no later than 3 working days from the date justifying the reason for the report. Failure to comply with this obligation entitles the Company to the rights stipulated in § 5.
4. The Company ensures that any reporting party can submit, in a manner that ensures their anonymity, any information that, to their knowledge, may indicate corrupt activities, regardless of the position the suspect holds.

§ 7

HANDLING OF REPORTS

1. The Company allows all Employees and Partners to report actual or potential incidents that may constitute a breach of the Policy.
2. Reports can be made by name or anonymously to the Safety and Compliance Team, established under the Company's Code of Conduct, at compliance@abc-czepczynski.pl or by post to the following address:
Compliance Committee
ABC Czepczyński sp. z o.o. sp.k.
Ul. Wigury 20, 64-400 Międzychód
With a note: CONFIDENTIAL
3. Each report should include:
 - a. identification of the type of the violation,
 - b. circumstances of the violation,
 - c. the date or period when the breach occurred.
4. Upon receipt of a report, the Company will carry out actions to handle the case. The examination of the reports will be based on the Company's established procedure.
5. The Company shall take follow-up measures to prevent the occurrence of identified violations in the future.
6. The Company shall ensure that the details of the person making the report and of the person alleged to have committed the infringement and of those involved in the investigation of the case are kept confidential.

§ 8

FINAL PROVISIONS

1. Employees and Partners have the opportunity to make any comments or modifications related to the content hereof.
2. The Management Board shall support Employees in:
 - 1) complying with the Policy and anti-corruption procedures,
 - 2) promoting the idea of compliance with the rules within the Company,
 - 3) updating the policy and procedures,
 - 4) responding with relevant undertakings to Employees' current concerns regarding the ethics of their business activities,
 - 5) monitoring compliance with the anti-corruption system,
 - 6) handling Employees' reports regarding non-compliance with the rules set out herein.
3. This Policy shall apply from 01 April 2024