

ANTI-CORRUPTION PROCEDURE  
OF THE INTROL GROUP

## GENERAL PROVISIONS

### Article 1

1. The Introl Group follows a zero tolerance policy against Corruption with regard to any form of the enterprise's business activity. No tolerance applies to any form of Corruption, regardless whether it occurs in the public or private sector, whether it brings or would bring in benefits to the Companies, their counterparties, or business partners.
2. The purpose of the Procedure is to mitigate the risk of the occurrence of any Corruption Behaviour that may generate liability for the Group Companies under the provisions of the Act on Liability of Collective Entities for Prohibited Acts under Penalty and establishment of a system of measures preventing such threats.
3. The Procedures sets forth principles, rules, restrictions and practical guidelines applicable to all Group Companies for Employees/Associates, and Third Parties as to the way of conduct in terms of giving and receiving Benefits.
4. The Procedure shall be binding for all Employees/Associates of the Group and Third Parties.
5. The Procedure sets forth minimum standards concerning the conduct in the areas defined in point 1, provided that it does not replace national and international regulations governing the above-mentioned issues, also in terms of any form of liability, including civil, criminal, fiscal and criminal, or administrative.
6. In view of a differentiated nature of a business activity pursued by each of the Group Companies, their Management Boards, pursuant to a Management Board resolution, may introduce additional, regulations making requirements defined in the Procedure stricter. Then, such requirements shall only apply in a Company the Management Board of which has taken such decision.
7. To counteract Corruption the Companies apply their internal procedures, that are both organisational and financial in nature. They are, among others, applied to monitor and control practices followed by the Companies in the area of counterparty selection, execution of agreements, accounting and storage of documents.
8. All amounts disclosed for the Register of Benefits shall be expressed in PLN, in gross amounts and shall be their equivalent in any foreign currency determined using a mean exchange rate of the

National Bank of Poland (NBP) as at the date of receiving/giving a Benefit.

## DEFINITIONS

### Article 2

1. For the purposes of the Procedure the following meanings of the following capitalised terms are assumed, irrespective of their singular or plural form:

- ✓ **Prohibited Act** – an act (action or omission) that is socially harmful, prohibited under penalty by an act that at the time of its commitment is effective in the Republic of Poland.
- ✓ **Permitted Benefits** – presents, gifts, expressions of hospitality (in the form of an invitation to lunch, dinner, the theatre, sports event, etc.) and reimbursement of travel and accommodation expenses received or given by an Employee/Associated in accordance with law and the provisions of the Procedure set forth in Article 6.3.
- ✓ **Compliance Expert** – in the case of INTROL, the Group Compliance Officer, and in the case of the Subsidiary Companies, a Compliance Co-ordinator, provided that their responsibilities have not been entrusted to the Group Compliance Office as elected by a management board of an INTROL Subsidiary Company made pursuant to the provisions of the Compliance Procedure.
- ✓ **Public Official** – President of the Republic of Poland, a member of the parliament, a senator, a councillor, a member of the European Parliament, a judge, a jury, a public prosecutor, an official of a financial authority responsible for preparatory proceedings or an authority supervising a financial authority responsible for preparatory proceedings, a notary public, a court bailiff, a receiver, an official receiver and administrator, a person adjudicating in disciplinary authorities operating under an act of law, a person, who is an employee of central government administration, another state authority or local government authority, unless they provide services only, also another person to the extent in which they are authorised to issue administrative decisions or relevant permits and certificates, a person who is an employee of a state audit authority or a local government audit authority, unless they provide services only, a person in a managerial position in another state institution, an official of an authority appointed to guard public security or an official of the Prison Service, a person in active military service, with the exclusion of territorial defence forces available on request, an employee of an international criminal tribunal, unless they provide services only.

- ✓ **Corporate Gadget** – a present with the logo of the Group or a Company or a Third Part used solely for promotional and advertising purposes.
- ✓ **Group** – INTROL S.A. and its Subsidiary Companies within the meaning of the Act on the Code of Commercial Companies of 15 September 2000.
- ✓ **Group Compliance Officer** – a person performing compliance activities in the Group.
- ✓ **Conflict of Interest** – understood pursuant to the definition specified in the Procedure of Managing Conflicts of Interest in the INTROL Group and in the Code of Conduct for the Suppliers of the INTROL Group.
- ✓ **Compliance Co-ordinator** – a person performing compliance activities in a subsidiary company of INTROL S.A. or co-operating with the Group Compliance Officer in the performance of such activities by the Group Compliance Officer in a subsidiary company of INTROL S.A.
- ✓ **Corruption** – an action consisting in promising, proposing, giving, requesting, receiving, and also inciting to or aiding in such actions by any person, in any way, in violation of the applicable law, any undue financial, personal, or other benefit, for such person or any other person, or receiving a proposal or a promise of such benefits in exchange for actions or omissions in the performance of corporate responsibilities by and for a Company. As concerns a Company, such actions especially apply to bribery, influence peddling (active and passive) and economic corruption (active and passive).
- ✓ **Economic Corruption (passive)** – a prohibited act consisting in an Employee/Associate requesting or accepting a financial or personal benefit or its promise from a Third Party (from a public sector) in exchange for abuse of authority granted to them or failure to perform an obligation they have been charged with which may cause financial damage to a Company or constitutes an act of unfair competition or a disallowed act of favouritism done in favour of a buyer or recipient of goods, a service, or performance (e.g. acceptance of money by an Employee from a procurement department from a prospective supplier in exchange for selecting their offer that has not been the most advantageous for a Company; demanding a bribery by an Employee responsible for supervision over the execution of an order for a Company in exchange for attestation of an untruth in a work acceptance report).
- ✓ **Economic corruption (active)** – a prohibited act consisting in an Employee/Associate giving or promising to give a Financial or Personal Benefit to a Third Party (from a private sector)

in exchange for abuse of authority granted to them or failure to perform an obligation they have been charged with which may cause financial damage to a Company or constitutes an act of unfair competition or a disallowed act of favouritism done in favour of a buyer or recipient of goods, a service, or performance (e.g. giving a briber by an Employee from a commercial department of a Company to a counterparty in exchange for selecting a Company's offer).

- ✓ **Benefit** – Financial or Personal Benefit.
- ✓ **Financial Benefit** – any financial gains in a cash or non-cash form (e.g. debt exemption, lowering a price for goods or a service) and in a tangible form (including presents, gifts, expressions of hospitality, an invitation to a restaurant, reimbursement of travel and/or stay expenses, etc.) for both themselves and any other person.
- ✓ **Personal Benefit** – any personal gains (e.g. a promise concerning recruitment, promotion, limiting professional obligations, etc.) for both themselves and any other person.
- ✓ **Disallowed Benefits** – any Financial or Personal Benefit that is contrary to the regulations of law and the provisions of the Procedure and other internal regulations of the Group and its Companies given, proposed, promises, or accepted by an Employee/Associate, or Third Parties, Disallowed Benefits especially are those listed in Article 7.1 of the Procedure.
- ✓ **Decision Maker** – a person heading an organisational unit of a Company.
- ✓ **Public Figure** – a public official, a member of a local government authority, a person employed in an organisational unit having public funds, unless they perform services only, and also another person, whose authority and responsibilities in terms of a public activity have been defined and recognised by an act of law or an international agreement binding on the Republic of Poland.
- ✓ **Third Party:**
  - a) a natural person having financial, business, family, or actual ties with an Employee/Associate;
  - b) a natural person, a legal person, an organisational unit without corporate existence, performing or offering services or work in favour of the Group/Group Companies;
  - c) a natural person, a legal person, an organisational unit without corporate existence to which the Group/Company provides or offers services or work;

- d) a public figure within the meaning of the Act on the Penal Code of 6 June 1997, and also a foreign public official within the meaning of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions done in Paris on 17 December 1997.
- ✓ **Influence Peddling (passive)** – a prohibited act involving an Employee/Associate, who, referring to influence in an institution having public funds or inducing a conviction or confirming a Third Party in belief about the existence of such influence, undertakes intermediating in handling a case in exchange for a Financial or Personal Benefit or its promise (e.g. an Employee, referring to influence in a state-owned enterprise accepts a cash amount from a Third Party (main contractor) in exchange for selecting an offer of a Third Party for which a Company is to be a sub-contractor under a given project).
  - ✓ **Influence Peddling (active)** – a prohibited act involving an Employee/Associate, who, either gives or promises to give a Financial or Personal Benefit to a Third Party in exchange for intermediation in handling a case in an institution having public funds, which consists in exerting illegal influence on a decision, action, or omission by a Public Figure further to performance of such public function (e.g. an Employee of a Company gives a cash amount to an external intermediary in exchange for influencing preparation of a public tender for awarding a contract in which a Company intends to participate).
  - ✓ **Explanatory Proceedings** – proceedings conducted pursuant to the Procedure of Internal Explanatory Proceedings in the INTROL Group.
  - ✓ **Employee** – any person employed under an employment relationship in a Company within the meaning of the provision of Article 22.1 of the Labour Code. The definition also covers trainees and apprentices.
  - ✓ **Procedure** – this document of the Anti-Corruption Procedure of the INTROL Group.
  - ✓ **Compliance Procedure** – the Procedure of Compliance Supervision in the INTROL Group.
  - ✓ **Business Partners Verification Procedure** – Procedure of Exercising Best Efforts in Selecting Business Partners in the INTROL Group.
  - ✓ **Whistleblowing Procedure** – Procedure of Anonymous Reporting of Irregularities (Whistleblowing) in the INTROL Group.
  - ✓ **Bribery** – a prohibited act consisting in an Employee/Associate gives or promises to give a Financial or Personal Benefit to a Public Figure further to performance of such public

function (e.g. giving a bribery to an official in exchange for handling an official case).

- ✓ **Register of Benefits** – a list maintained by a Compliance Expert including listing of Benefits given or received pursuant to the rules defined in the Procedure. A form of the Register of Benefits is enclosed as Attachment 1 to the Procedure.
- ✓ **Company** – a Group company.
- ✓ **Associate** – any person co-operating with a Company under a civil law agreement, including also a person performing managerial or supervisory functions within the meaning of the provisions of the Code of Commercial Companies.
- ✓ **Corruptive Behaviour** – means Corruption and also actions undertaken in omission or violation of the principles of the Procedure.
- ✓ **Management Board** – a management board of a Company or a management board of a general partner in the case of a limited partnership in which a limited liability company is a general partner.
- ✓ **Reporting on Benefit Giving/Accepting (Reporting)** – a written statement on accepting/giving a Benefit submitted to a Decision Maker and/or a Compliance Expert, pursuant to the principles set forth in the Procedure; a form template of Reporting on Accepted and Given Benefits is enclosed as Attachment 2 to the Procedure.

## **CORRUPTION THREAT AREAS**

### **Article 3**

1. Corruption threat areas in the Group are:
  - a) commercial and investment activities and execution of contracts;
  - b) participation in public tenders;
  - c) activities related to employing/establishing co-operation and remunerating sales staff, agents, and intermediaries;
  - d) marketing, promotional, and charitable activities;
  - e) activities related to taxes and financial reporting.

## **BASIC PRINCIPLES OF THE PROCEDURE**

### **Article 4**

1. It shall be prohibited for Employees/Associates to exhibit any Corruptive Behaviour, and also to

use or incite Third Parties to Corruptive Behaviour.

2. It shall be prohibited to propose and give any Disallowed Benefits.
3. It shall be prohibited to demand and accept Disallowed Benefits (as well as to accept a promise of their giving).
4. Employees/Associates may not use their own, or corporate funds to achieve goals that are prohibited by the regulations of law or the internal regulations of a Company.
5. The Group Companies shall be obliged to maintain documentation in a reliable manner and follow the internal regulations of a Company, especially including, maintenance of financial documentation, registers, and books of account on an ongoing basis and in a reliable, error-free and verifiable fashion so they properly reflect any transactions. The provisions of law or the internal regulations of a Company prohibit untruthful recognition or omission of any transactions in a Company's books of account. Furthermore, it is prohibited to create or maintain the books of account that are secret or not part of a Company.
6. In accordance with the provisions of the Whistleblowing Procedure, the Group provides the Employees and Associates that refuse Corruptive Behaviour or report in good faith suspicions or incidents concerning violation of the Procedure or attempts at its violation by other Employees/Associates or Third Parties with the protection against retaliation measures.

#### **Article 5**

1. By implementing the Procedure, the Employees/Associates shall be obliged to exercise special care in protecting a good name and interests of the Group/Company, in particular, they shall be obliged to:
  - 1) exercise vigilance of corruptive threats in any situation;
  - 2) exercise due care in contacts with Third Parties on behalf of the Group/Company;
  - 3) counteract, detect, and report any cases of Corruptive Behaviour.
2. Each Employee/Associate shall be obliged to become acquainted with the Procedure and comply with its guidelines, which they shall confirm by their own hand affixed on a Statement enclosed as Attachment 3 to the Procedure.
3. Statements of the Employees/Associates shall be kept in their personal files during the term of their employment relationship or co-operation and for a period of 5 years following its termination.

4. The Group shall conduct training programmes for the Employees/Associates aimed at making them aware and acquainted with the treats of Corruption, criminal offences, and schemes to which they may be exposed, the Procedure, preventive measures that must be undertaken and reporting that must be done in the event of the occurrence of a threat or suspicion of the occurrence of Corruptive Behaviour.
5. All Employees/Associates shall undergo training in the scope of the principles of the Procedure. Training in making the Employees/Associates acquainted with criminal liability for corruption offences shall in particular cover:
  - a) ethical principles applicable in the Group/Company;
  - b) rules of counteracting and preventing Corruption;
  - c) rules preventing Conflicts of Interest;
  - d) rules of counteracting establishment of so-called hush money;
  - e) rules governing criminal and disciplinary liability arising from failure to comply with the generally applicable regulations of law and the principles applicable in the Group/Company;
6. Any doubts concerning conduct compliant with the guidelines of the Procedure shall be directed to a Compliance Expert.
7. Each Third Party co-operating with the Group/Company shall become acquainted with the Procedure and commit itself to comply with it to the applicable extent. Establishment of co-operation with a Third Party (collective entity) shall be dependent on obtaining a statement from a Third Party on having internal regulations governing prevention of corruption and complying with them. If there difficulties in selecting a Third Party satisfying the requirement in the preceding sentence, the provisions of the Business Partners Verification Procedure shall be applied accordingly.
8. A Decision Maker in a unit co-operating with a Third Party shall be responsible for making it acquainted with the Procedure.

## **CONTROL AND SUPERVISION OVER THE IMPLEMENTATION OF THE PROCEDURE**

### **ANTYKORUPCYJNEJ**

#### **Article 6**

1. It is the responsibility of a Compliance Expert to monitor compliance with the guidelines of the Procedure.
2. The responsibilities of the Compliance Expert shall include in particular:

- a. caring about compliance with the Procedure in the Group/Company;
  - b. analysing corruption threats;
  - c. ensuring compliance of the Procedure with the provisions of the applicable law, good business practice, and the adopted standards of business ethics;
  - d. clarifying doubts concerning the interpretations of the provisions of the Procedure and correctness of their application, especially in the event of their violation;
  - e. proposing anti-corruption ideas and mechanisms to the Company's Management Board;
  - f. submitting to the Management Board of a Company proposals of amendments in terms of solutions provided for in the Procedure;
  - g. informing the Management Board of a Company about the status of compliance of the Procedure in the form of periodic reports submitted not less frequently than once every 12 months;
  - h. accepting reports on suspected Corruptive Behaviour in the Group/Company pursuant to the manner and rules defined in the Whistleblowing Procedure;
  - i. maintaining the Register of Benefits;
  - j. checking Reports made by the Employees/Associates in terms of their compliance with the factual status and the guidelines of the Procedure;
  - k. instituting and conducting Explanatory Proceedings with regard to the submitted Reports;
  - l. undertaking actions aimed at institution of disciplinary proceedings in the event of gross violation of the Procedure's principles by an Employee/Associate;
  - m. answering questions and motions of the Employees/Associates concerning the Procedure.
3. The responsibilities of Decision Makers shall especially include exercising of internal control over compliance with the Procedure, in particular, taking decisions on granting consent to giving/accepting a Benefit by an Employee/Associate to a Third Party/from a Third Party, the value of which exceeds the amount referred to in Article 7.2.

## **RULES GOVERNING PRESENTATION AND ACCEPTANCE OF BENEFITS**

### **Article 7**

1. The following shall be considered particularly disallowed within the meaning of the Procedure:
  - a. giving by an Employee/Associate any Benefits (gifts, tokens of hospitality) and Corporate Gadgets to Public Figures, especially to expedite a routine action or procedure or to obtain preferential treatment;

- b. giving by an Employee/Associate any Benefits (both under a contract or actual agreement) to a Third Party in exchange for intermediation in execution of a contract/obtaining an order for a Company if, based on a circumstance concerning a specific Third Party it appears that they are in any way whatsoever connected (by family, social, business, employment) ties to a potential counterparty or if there are justified doubts as to the integrity and legality of actions by a Third Party;
  - c. accepting by an Employee/Associate any Benefits from a Third Party participating in a procurement process organised by the Group/Company;
  - d. giving by an Employee/Associate any Benefits to a Third Party participating in a tender and procurement procedure in which a Company participates or plans to participate;
  - e. Giving to a Third Party or accepting by an Employee/Associate from a Third Party any Benefits in the form of cash or a cash equivalent (gift cards/borrowings/shares/share options/vouchers/coupons/pre-paid cards/gift coupons/tickets, etc.);
  - f. giving or accepting by an Employee/Associate any Benefits having a discriminatory or offensive nature or which may have an adverse impact on the good reputation of the Group/Company;
  - g. giving or accepting by an Employee/Associate any Benefits as to which there is a suspicion that may originate from a crime;
  - h. making purchases by Employee/Associate for private purposes with a Third Party at prices lower than those prevailing on the market or Employee/Associate using, for private purposes, services offered by a Third Party, regardless of their price, if an Employee/Associate is professionally involved in taking any decisions concerning the above-mentioned Third Party or directly co-operates with it, unless there is a contract or agreement on that matter with such Third Party binding the Group/Company;
  - i. giving (promising) or accepting (demanding) by an Employee/Associate Benefits the value of which exceeds the amount referred to in point 2 below, without obtaining prior consent of a Decision Maker;
  - j. giving or accepting by an Employee/Associate Benefits with a frequency that exceeds customs and regulations adopted in business relations.
2. While satisfying the conditions set forth in point 3, it shall be permitted to give or accept Allowed Benefits by the Employees/Associates the value of which is lower or equal to PLN 100. The limit does not apply to the Disallowed Benefits referred to in point (which, regardless of

their value, are not allowed).

3. Rules governing giving and accepting the Allowed Benefits by the Employees/Associates:
  - a. conducting promotional and marketing activities is permitted only in a manner compliant with the provisions of law and the internal regulations of a Company. The Employees/Associates shall be obliged to act responsibly while giving and accepting the Allowed Benefits.
  - b. giving and accepting expressions of hospitality (an invitation to a restaurant, to the cinema, the theatre, a sports event, etc.) shall be permitted on condition that it is done in good faith to develop business relations in the course of a usual business activity and does not violate the provisions of law, established business customs or the internal regulations of a Company.
  - c. An Employee/Associate may not accept payments or presents in the form of free transport, accommodation, or reimbursement of travel expenses, if a trip is not related to a business activity, and a present or a report payment has not been approved in advance by a Decision Maker.
  - d. In a situation that authorises them to give the Allowed Benefits, an Employee/Associate shall as much as possible make sure if a person to whom they give a Benefit may accept it. Benefits may not be given to a person who is prohibited from accepting them or about whom there is a suspicion that may not accept them.
  - e. values of the Allowed Benefits given or accepted shall be proportionate to a situation and correspond to customs and regulations adopted in business relations.
4. Benefits for natural persons that exceed an amount specified in Article 21.1.68a of the Act on Personal Income Tax of 26 July 1991 (consolidated text: Journal of Laws of 2019, item 1387, as amended), i.e. PLN 200, regardless whether they have obtained consent of a Decision Maker shall obliged the beneficiary to complete the PIT-8C tax return in which the details of the beneficiary are entered and the value of the Benefit that shall be added to their income and shall be subject to taxation. The Employees/Associates shall be obliged to settle the received performance/Benefit on their own in the manner specified by the Act on Personal Income Tax.

## PROCEDURE OF BENEFITS REPORTING

### Article 8

1. The Allowed Benefits the value of which exceeds PLN 100 may be accepted/given by the Employees/Associates subject to obtaining consent of a Decision Maker.
2. The consent referred to herein shall be given in writing (electronically) and shall from time to time be immediately sent to a Compliance Expert by an Employee/Associate, who has received it. If an Employee/Associate has not received the said consent, the received Benefits shall be immediately returned to a giver or, if it is not possible, they shall be given to charity purposes.
3. Regardless of their value, subject to point 7 below, all Benefits that may be financially evaluated that have been accepted or given by the Employees/Associates, shall be subject to Reporting to a Decision Maker and/or a Compliance Expert immediately, however, not later than within 7 days from the date when Benefits have been received/given.
4. Regardless of their value, subject to point 7 below, Decision Makers, including the management board members, shall report accepted/given Benefits directly to a Compliance Expert or via Employees/Associates appointed by them, immediately, however, not later than within 7 days from the date when Benefits have been received/given.
5. Each Report concerning Benefits given or obtained by an Employee/Associate/Decision Makers, including the management board members, regardless of their value, subject to point 7 below, shall be documented in the Register of Benefits.
6. A Compliance Expert shall immediately, however, not later than within 7 days from the receipt date of a Report shall check its compliance in terms of satisfaction of the requirements of the Procedure, and then shall enter a Report into the Register of Benefits electronically.
7. The following shall be excluded from an obligation of Reporting:
  - a. flowers;
  - b. Corporate gadgets;
  - c. small occasional gifts, e.g. on the occasion of the name's day, birthday, promotion, anniversary, that do not exceed an amount of PLN 100;
  - d. awards related to the participation of an Employee/Associate in contests, competitions, sports competitions, if they have officially represented the Group;
  - e. meals eaten during business meetings;
  - f. food products the value of which does not exceed PLN 100.
8. The value of a Benefit shall be determined on the basis of an estimated market price of the same

or similar item or service.

9. If an Employee/Associate has received a Benefit from a Third Party the nature of which is inappropriate, i.e. undermining the good name of the Group/Company or otherwise violating its reputation, an Employee/Associate shall immediately inform a Decision Maker accordingly and send back/return a Benefit to a Third Party within the shortest time possible.
10. An Employee/Associate, who despite an obligation of Reporting the fact of receiving or giving a Benefit, they have been charged with, knowingly fails to satisfy such obligation, shall expose themselves to institution of the Explanatory Proceedings against them by a Compliance Expert and to institution of disciplinary proceedings by a Decision Maker.
11. An Employee/Associate, who has learnt about failure by another Employee/Associate to report receiving/giving a Benefit, shall have to inform such person about a necessity of making relevant Reporting, and if that proves to be ineffective, they shall inform a Compliance Expert accordingly.
12. A Compliance Expert shall store and archive consents referred to herein for accepting/giving Benefits for a period of 5 years from the date of their issue.

## **CONFLICT OF INTEREST**

### **Article 9**

1. Detailed rules of governing Conflicts of Interest have been provided for in the Procedure of Managing Conflicts of Interest in the INTROL Group.

## **REPORTING SUSPICIONS OF CONDUCT NON-COMPLIANT WITH THE ANTI-CORRUPTION PROCEDURE OF THE GROUP**

### **Article 10**

1. The Employees/Associates shall be obliged to report any suspicions concerning possible violation of the principles of the Procedure or other regulations of law. The manner and conditions of reporting, including dedicated reporting channels have been defined in the Whistleblowing Procedure.
2. An instruction of conduct for an Employee/Associate subjected to a corruptive pressure or having information about Corruptive Behaviour of another Employee/Associate of the Group is enclosed as Attachment 4 to the Procedure.

3. If a Third Party suspects that there may be Corruptive Behaviour or a Conflict of Interest in the Group, they shall use the channels for reporting irregularities as provided for in the Whistleblowing Procedure.
4. The Group ensure appropriate channels of communications allowing the Employees/Associates to immediately and securely report suspicions or incidents concerning violations of the Procedure.
5. Reports shall be treated as confidential and analysed with due care pursuant to the Procedure of Internal Explanatory Proceedings in the INTROL Group, and data included therein shall be treated in accordance with the regulations applicable to the protection of personal data.

## FINAL PROVISIONS

### Article 11

1. Regardless of the liability specified in the generally applicable provisions of law, violation of the rules specified in the Procedure may be the basis for terminating an employment relationship with an Employee hired under an employment contract or terminating of a civil law contract executed with an Associate providing services for the Group.
2. Violations of the rules specified in the Procedure by a Third Party co-operating with the Group, after a detailed analysis and assessment, may result in no extension of a contract or termination of a contract that is the basis for co-operation with such Party.
3. The Group Compliance Officer, in collaboration with a Compliance Co-ordinator shall review the Procedure at , least once year and, if required, shall prepare drafts of its amendments to be accepted by the Management Board of INTROL, unless the necessity of amendments to the Procedure results from changes to the provisions of law concerning the business activity of INTROL or the subsidiary companies of INTROL.
4. The Procedure shall be amended by a resolution of the Management Board of INTROL about which the Supervisory Board of INTROL shall be informed. The subsidiary companies of INTROL shall be required to immediately adopt a relevant amendment of the Procedure, not later than within 7 business days from the date when the Management Board of INTROL has provided information about an amendment of the Procedure.
5. The Procedure and its amendments shall become effective on the day when the Management Board of INTROL has adopted a resolution, unless the Management Board of INTROL has

indicated another effective date in the content of a relevant resolution. The subsidiary companies shall be required to immediately adopt the Procedure, not later than within 7 business days from the date when the Management Board of INTROL has provided information about adoption of the Procedure. As concerns the subsidiary companies of INTROL, the Procedure and its amendments shall become effective on the day when the Management Board of a subsidiary company of INTROL has adopted a relevant resolution or order.

6. The Management Board of a Company shall be entitled to withdraw from the application of the Procedure or some of its provisions in justified cases.
7. The Procedure shall be implemented for an unspecified period of time.

## **ATTACHMENTS**

**No. 1** – template form of the Register of Benefits

**No. 2** – template form of Reporting received and given Benefits

**No. 3** – template of the Statement of an Employee/Associate on becoming acquainted with the Procedure

**No. 4** – set of anti-corruption rules for an Employee/Associate of the Introl Group.

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**Attachment 1**

to the Anti-Corruption Procedure Applicable in the INTROL Group

**REGISTER OF BENEFITS  
MAINTAINED FOR  
THE EMPLOYEES/ASSOCIATES  
.....**

No.	Report date	First name and surname of a person/organisational unit making the report	Entity offering benefit/Entity to which a benefit is given	Benefit type	Benefit estimated value	Consent / no consent / consent not required	Remarks

**Attachment 2**

to the Anti-Corruption Procedure Applicable in the INTROL Group

**REPORT ON RECEIVING/GIVING A BENEFIT  
BY AN EMPLOYEE/ASSOCIATE\***  
.....

\_\_\_\_\_ date

\_\_\_\_\_  
First Name and Surname of a Reporting Person

Acting in compliance with Article 8.3 of the *Anti-Corruption Procedure of the INTROL Group*, I hereby represent that on ..... I have received/given\* a Benefit in the form of

First name and surname of the beneficiary/business name/institution/organisation/etc.

Benefit estimated value: .....

Circumstance of receiving a Benefit: .....

.....

\_\_\_\_\_  
Signature of a Reporting Person

\* delete as appropriate

**Attachment 3**

to the Anti-Corruption Procedure Applicable in the INTROL Group

**STATEMENT OF AN EMPLOYEE/ASSOCIATE\***  
..... ON      **BECOMING ACQUAINTED WITH THE ANTI-**  
**CORRUPTION PROCEDURE OF THE INTROL GROUP**

First name .....

Surname .....

Registration number of an Employee/Associate\* .....

I hereby represent that I have become acquainted with the wording of the Anti-Corruption Procedure of the INTROL GROUP.

At the same time, I undertake to:

- a. Comply with the guidelines of the Anti-Corruption Procedure of the INTROL Group.
- b. Report any observed violations of the Anti-Corruption Procedure of the INTROL Group in accordance with the applicable procedures.

**INSTRUCTION:**

Regardless of the liability specified in the generally applicable provisions of law, violation of the rules specified in the Anti-Corruption Procedure of the INTROL Group may be the basis for terminating an employment relationship with an Employee hired under an employment contract or terminating a civil law contract with an Associate providing services for a Company.

I hereby confirm the identity of an Employee/Associate\* submitting the statement on the basis of a presented identity document and I hereby certify affixing their own hand

date and signature of a person receiving the statement	date and signature of an Employee/Associate* submitting the statement
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\* delete as appropriate

## Attachment 4

to the Anti-Corruption Procedure Applicable in the INTROL Group

### SET OF ANTI-CORRUPTION RULES FOR AN EMPLOYEE/ASSOCIATE OF THE INTROL GROUP

1. Never accept or give benefits or promise them on a “something for something” basis. It is always a criminal offence. Acting through an intermediary shall not exempt you from a criminal liability.
2. Do not give any even non-committal benefits to persons in public functions (presents, promotional gadgets, gifts, invitations to a restaurant, the cinema, or a match, etc.).
3. Do not intermediate in handling any official matters.
4. Do not become involved in procurement processes in which contractors/suppliers/service providers participate who are linked to you.
5. Act with special care and restraint while establishing any legal or factual relations with persons, who tasks would be to attract a specific order/contract in exchange for commission-based remuneration (especially an disproportionately large commission).  
If in doubt, do consult a Compliance Expert.
6. Remember about proper communications with a counterparty. If possible, exchange communications by e-mail, adding your superior as a recipient. Try to go to meetings with prospective contractors/suppliers together with another employee – it is good practice to prepare memos from such meetings.
7. If there has been any informal contact with a prospective contractor/supplier, who has raised your concerns, do report it to your superior or a Compliance Expert.
8. Be assertive! Explicitly refuse, if someone makes a corruptive proposal to you. Do not play for time and do not think it over. Immediately confirm: “I recognise your proposal to be corruptive and I explicitly turn it down. I shall have to report this situation to my superior.” In such situation, immediately call in any witness (associate, superior) and confirm in their presence that such proposal has been given by a third party.
9. Secure any evidence (documents, recordings from monitoring) confirming submission of a corruptive proposal.
10. Never secure a bribe by seizing it (for the purposes of criminal proceedings). Law enforcement authorities may recognise it that the bribe has actually been accepted, despite a message of its verbal refusal.
11. If an undue benefit is given indirectly (e.g. sent by courier service, hidden in documents, left on your desk), you shall be obliged to deposit such benefit with law enforcement authorities pursuant to a hand-over report. Go to your superior about that.
12. Immediately notify a Compliance Expert and your superior about a corruptive proposal, by sending them a text message or an e-mail forthwith, and then in the form of a memo describing in detail the course of the event.
13. Do not try to catch a corrupting person red handed. Let them leave the company and hand the case over to a Compliance Expert.