



# **Anti-corruption and gift policy Inplag sp. z o.o.**

Wrocław, 07.07.2025 r.

## § 1 Introduction

1. INPLAG Sp. z o.o. (hereinafter: INPLAG) adheres to the principle of zero tolerance towards any manifestation of corruption as a phenomenon contradicting INPLAG principles of operation, in particular those regulated in INPLAG Code of Ethics and Conduct.
2. Every person employed or cooperating with INPLAG, regardless of their position and form of employment, is obligated to act in accordance with the Polish and international law, taking into account the regulations contained in this Policy.

## § 2 Definitions

1. **Policy** - this anti-corruption and gift policy;
2. **INPLAG** – the company Inplag sp. z o.o.
3. **Employee** - a person employed by INPLAG under a contract of employment, regardless of its type and position held;
4. **Associate** - any natural person cooperating with INPLAG on the basis of a contract for the provision of services concluded as part of the person's business activity, or a natural person employed by INPLAG on the basis of a contract of mandate under which they perform certain activities/services for INPLAG;
5. **Business Partner** - any individual or company cooperating with INPLAG to any extent and on any basis in particular as a supplier, service provider or subcontractor, or one to whom INPLAG makes supplies, services or sales;
6. **Public Official** - according to Article 115 § 13 of the Criminal Code, a public official is: the President of the Republic of Poland, a member of parliament, senator, councilor, member of the European Parliament, judge, juror, prosecutor, officer of a financial pre-trial investigation body or a body superior to a financial pre-trial investigation body, notary public, bailiff, probation officer, receiver, court supervisor and administrator, person adjudicating in disciplinary bodies acting under the law; a person who is an employee of the government administration, another state or local government body, unless they perform only service activities, as well as another person to the extent that they are authorized to issue administrative decisions; a person who is an employee of a state control body or a local government control body, unless they perform exclusively service activities; a person who holds a managerial position in another state institution, an officer of a body established to protect public security or an officer of the Prison Service, a person in active military service, an employee of an international criminal tribunal, unless they perform exclusively service activities;
7. **Corruption Incident** - an event in connection with which corruption is likely to occur;
8. **Financial Benefit** - a material gain, avoidance of loss, or reduction of burdens on property with a value that can be converted into money or expressed in money;
9. **Personal Benefit** - a benefit of a non-monetary nature that improves or is intended to improve the situation of the person who receives it;
10. **Conflict of Interest** - a potential or actual situation where an Employee, Associate or Business Partner, while performing their official duties, has or may have a self-interest or the interest of a person close to them in a particular way of resolving a particular matter. A conflict of interest may arise from family relations, political sympathies, business and organizational ties, be related to sympathies, emotions or business or economic interest of a person;
11. **Legal Team** - persons employed as legal counsels at INPLAG, appointed to oversee the compliance with this Policy;
12. **Board** - members of INPLAG board of directors;
13. **Management** - persons in charge of the cells distinguished in the organizational structure at INPLAG (departments, teams, etc.).



14. **Corruption** - the act of promising, proposing, giving, demanding, accepting by any person, directly or indirectly, any financial, personal or other benefit for themselves or any other person, as well as accepting the offer or promise of such benefits in exchange for acting or refraining from acting in the performance of any official or professional duty;
15. **Abuse** - an act or failure to act, including intentional misrepresentation, for the purpose of obtaining a Financial or Personal Benefit or avoiding an obligation, in particular:
  - a) stealing INPLAG property or public property in connection with the performance of official duties by Employees, Associates or Business Partners;
  - b) misappropriating the property of INPLAG, Employees, Associates or Business Partners;
  - c) knowingly failing to comply with INPLAG procedures and policies;
  - d) knowingly providing false data in financial reports, which makes them unreliable and not corresponding to the actual existing factual and legal status,
  - e) knowingly entering false data into documents and IT systems,
  - f) forging documents (e.g., contracts, letters, decisions, orders, resolutions, minutes) or making other changes to them not approved by persons authorized to do so,
  - g) forging or altering accounting records and documentation supporting such records,
  - h) knowingly misapplying accounting principles,
  - i) knowingly misrepresenting or omitting events, transactions or other material information in reports and statements prepared,
  - j) disseminating false or unverified information,
  - k) performing any other intentional acts resulting in damage to INPLAG or violating INPLAG ethical principles.
16. **Gifts** - any given or accepted benefit for which no fee is charged or the fee charged is grossly low compared to the market value of the gift(s) in question. Gifts may be: material goods having monetary value or non-monetary benefits, such as invitations to attend meetings not directly related to one's official duties; gifts may also be expressions of hospitality, such as social gatherings, sporting events, meals and entertainment. Excluded from the definition of a Gift are promotional materials containing the INPLAG logo, such as T-shirts, calendars, pens, lanyards, flash drives and other similar items of small value.

### § 3 Scope of the Policy

1. The Policy sets forth the rules of conduct and responsibility of INPLAG Employees and Associates and its Board and Management in all areas of business, and defines the procedure for reporting Corruption Incidents, Violations and cases of Corruption.
2. The Policy applies accordingly to all contractors of the Company - Business Partners.
3. The Policy applies to all INPLAG Employees and Associates at all levels of employment.
4. The Policy is established for an indefinite period of time.

### § 4 Purpose of the Anti-Corruption and Gift Policy

1. The purpose of this Policy is, in particular:
  - a) to establish – for INPLAG and its Business Partners – the obligation to apply the principle of "zero tolerance" for Corruption,
  - b) to establish clear and transparent rules of conduct by INPLAG Employees and Associates in order to reduce the risk of corruption and abuse in the course of business, especially in relations with representatives of public administration and Business Partners,
  - c) to build and strengthen the values represented by INPLAG and good reputation of INPLAG;
  - d) to build relationships with Employees, Associates and Business Partners based on integrity, transparency, mutual respect and professionalism;



- e) to prevent the granting of direct or indirect unjustified and unlawful Financial or Personal Benefits to Business Partners;
  - f) to prevent unfair influence on business decisions;
  - g) to prevent any manifestation of any influence on state bodies and Public Officers, including the granting of any Financial or Personal Benefits.
2. If you have any doubts arising from this document, you should request clarification from the Legal Team.

## **§ 5 Responsibilities**

1. INPLAG Board is responsible for the implementation of this Policy and its updates, and the Legal Team is responsible for overseeing the compliance with this Policy and recommending appropriate actions to the Board.
2. All Employees, Associates and Business Partners must be on the lookout for any manifestation of irregularities with respect to the tasks and activities for which they are responsible and for any potential Abuse.
3. The rules for reporting the occurrence of Corruption Incidents and other cases of Abuse are governed by Section 8 of this Policy.
4. Employees, Associates and Business Partners are obliged:
  - a) to adhere to the principles of integrity, transparency of operations and reliability, and to prevent the occurrence of Conflicts of Interest, Corrupt Incidents, cases of Abuse, Corruption, and to adhere to the principles of ethics;
  - b) to adhere to the absolute prohibition of using one's professional position to gain Financial or Personal Benefits at the expense of a subordinate, superior, Business Partner or other stakeholder;
  - c) to respond to any events and situations that may bear the hallmarks of a Corruption Incident, Corruption, Conflict of Interest, or Abuse that they witness.

## **§ 6 Formation of organizational culture and training**

1. In order to shape the organizational culture and appropriate employee attitudes and to build awareness of the risks associated with Corruption Incidents, Corruption, Abuse and Conflict of Interest, INPLAG undertakes to conduct educational activities which include:
  - a) training,
  - b) information campaigns on the company Intranet,
  - c) promotion of appropriate attitudes by the Board and Management,
2. The trainings referred to in paragraph 1(a) above are cyclical and are held at least once every 3 years. Trainings are conducted by the Board, Management and other INPLAG Employees and Associates.
3. The Legal Team is responsible for organizing trainings in the subject area in cooperation with the Management and INPLAG marketing staff. Every member of the Management at INPLAG is responsible for the attendance of their reports at mandatory recurrent trainings.
4. Regardless of training, the Legal Team conducts information campaign at INPLAG once a year, by the end of the first quarter, to raise awareness of Employees and Associates and to consolidate knowledge on issues related to Corruption, Corruption Incidents, Conflict of Interest and other cases of Abuse, as well as applicable ethics rules at INPLAG.
5. In justified cases, it is possible to organize additional training courses on countering Corruption, Corruption Incidents, Conflicts of Interest and other cases of Abuse for selected addressees, as the need arises.



6. The Management are required to constantly promote the proper attitude of their Employees and Associates and the Business Partners with whom they work, and to consistently implement a zero-tolerance policy for unethical attitudes and those bearing the hallmarks of Corruption Incidents, Corruption, Conflict of Interest or other cases of Abuse.

### **§ 7 Gift Policy. Financial Benefits, Personal Benefits**

1. In connection with the performance of their professional duties, INPLAG Employees and Associates may not offer or accept Gifts, except in the circumstances described in this Policy.
2. The acceptance or giving by an INPLAG Employee or Associate of a Financial or Personal Benefit or the promise thereof to themselves or to another person, except for permitted Gifts to the extent described in this Policy, is not permitted.
3. The Company does not accept or permit so-called facility payments, i.e., informal small payments or bonuses given to public officials or other persons to expedite routine official acts that they are required by law to perform.
4. It is prohibited to provide Gifts that could be considered inappropriate, cause embarrassment to the recipient, or otherwise negatively affect the business relationship between INPLAG and the third party receiving the Gift.
5. It is forbidden to accept the Gifts from entities participating in tender / bidding proceedings conducted by INPLAG and those in which INPLAG participates, regardless of the stage of the proceedings. At the same time, it is forbidden to give the Gifts to the entities participating in such proceedings.
6. It is allowed that a Business Partner is given a Gift by INPLAG Employees or Associates only if the following criteria are met together:
  - a) they are in accordance with the rules of social intercourse, the rules of a particular social culture, or are customary in a particular business and social culture,
  - b) they are not in the form of cash and are of low material value, and
  - c) they are in compliance with local laws and good practices.
7. Subject to paragraph 9 below, an Employee or Associate intending to give a Gift permitted under this Policy to a Business Partner should notify it to their immediate superior and – upon obtaining the superior's approval – to the Legal Team. Such gift shall be entered into the register maintained by the Legal Team.
8. It is permissible to accept and/or give the following by/to Employees and Associates or Business Partners:
  - a) training, conference, promotional, informational materials;
  - b) educational materials.
9. No INPLAG Employee or Associate may request or imply a desire to obtain Gifts or invitations from Business Partners.
10. An INPLAG Employee or Associate may accept Gifts from Business Partners without the approval of the immediate superior only if such gifts:
  - a) are appropriate,
  - b) are not in the form of cash and are of low value (up to PLN 500) and,
  - c) are in compliance with local laws and good practices and are given in connection with the holiday season,
  - d) are in compliance with this Policy.
11. INPLAG Employees and Associates may participate in trainings, conferences, symposiums organized by Business Partners if the topics are related to the scope of their professional duties. The intention to participate in a given event should be reported to the immediate superior and – upon obtaining the superior's approval – to the Legal Team. Participation is subject to mandatory notification to the register kept by the Legal Team.





12. An absolute prohibition is established for Employees, Associates or Business Partners to accept or give Financial Benefits in the form of cash or cash equivalents and Personal Benefits.
13. In the event that an INPLAG Employee or Associate receives a Gift or other Benefit from a Business Partner and the acceptance of such Gift/Benefit is not permitted in accordance with the provisions of the Policy, or in the event that any doubt arises as to the compliance with the principles of impartiality, disinterestedness, openness and transparency of the giver's actions, the Employee or Associate shall be obliged to return the Gift to the Business Partner together with an appropriate statement citing INPLAG business principles. If, after careful consideration, an Employee or Associate concludes that returning the Gift could be perceived by the Business Partner as a sign of disrespect, the Employee or Associate should consult it with their immediate superior and the Legal Team to determine the further course of action.
14. The Legal Team shall submit an annual report to the Board (by the end of the first quarter for the previous year) on the implementation of the Policy as it relates to giving and accepting the Gifts. The report shall also include all confirmed violations of this Policy
15. The Legal Team shall maintain the register of Gifts given and accepted. Every Gift received and given with a gross value exceeding PLN 500.00 and during non-holiday periods should be reported to the register.
16. INPLAG Management are required to report to the Legal Team the information on the Gifts given and accepted in a given organizational unit by the 10<sup>th</sup> of each month for the previous month.
17. The receipt of a Gift may give rise to a tax obligation to the extent specified in the Personal Income Tax Act, of which INPLAG hereby informs Employees and Associates. INPLAG Employees and Associates are obliged to account for the received Gift on their own in the manner specified by the above-mentioned law.
18. During the holiday season, INPLAG allows that the Gifts in the form of Christmas sets are given to Business Partners. INPLAG marketing staff shall inform INPLAG Management well in advance about the possibility of indicating the number of Christmas sets they intend to give to Business Partners. INPLAG marketing staff shall independently purchase the ordered Christmas sets and then forward them to INPLAG Management for distribution. All Christmas sets must bear the INPLAG logo (handed over at least in a package/bag with the INPLAG logo). INPLAG Management shall maintain a list of the Business Partners to whom the Christmas sets have been given. Such list shall be made available by the Management immediately upon any request from the Board or the Legal Team. In exceptional situations, INPLAG allows the purchase of Gifts by the Board office.
19. If there is an exceptional need of giving a Gift that is not a Christmas set, Employees and Associates are required to obtain each time prior approval for such Gift from their immediate superior or the appropriate member of the Management for the categories and value of the Gifts to be offered. The request (the template of which is attached as Appendix No. 2) requires justification of such Gift in terms of business relationship with the Business Partner. In such a situation, the place of cost of such an exceptional Gift and the unit or person responsible for its purchase and the method of its settlement are also established. All Gifts must bear the INPLAG logo handed over at least in a package/bag with the INPLAG logo). Gift package/bags with the INPLAG logo are available from INPLAG marketing staff but the responsibility for providing the Business Partner with a Gift in such a package/bag rests with the Employee or Associate reporting the need for such a Gift. In exceptional situations, INPLAG allows the purchase of Gifts by the Board office.
20. Requests approved in accordance with paragraph 20 above should be reported to the Legal Team which enters them into the appropriate register. A similar rule applies when receiving a Gift from a Business Partner

## **§ 8 Rules for reporting the occurrence of Corruption Events, Conflict of Interest and other cases of Abuse**

1. Every INPLAG Employee and Business Associate is obligated to report to INPLAG the occurrence of an event that may have all features of Corruption, Conflict of Interest and other cases of Abuse.
2. The notification of the event referred to in paragraph 1, hereinafter referred to as the Notification, shall be made as soon as the event is identified or the INPLAG Employee becomes aware of its occurrence.
3. Notification shall be made in the manner described in the Internal Reporting and Follow-up Procedure available at <https://grupaawp.vco.ey.com>.
4. INPLAG ensures the confidentiality of the data of the person making the Notification, and the person affected by the Notification in the manner described in the aforementioned Internal Reporting and Follow-up Procedure.
5. The Internal Reporting and Follow-up Procedure describes the detailed rules for handling Notifications.
6. A Business Partner who witnesses an incident that may have the features of Corruption, Conflict of Interest and other cases of Abuse may make such a notification according to the rules set forth in paragraph 3 above.

## **§ 9 Prevention of Corruption Threats**

1. INPLAG conducts preventive measures to prevent the threat of occurrence of Corruption Incidents, Corruption, Conflict of Interest and Abuse.
2. Corruption and Abuse threats are monitored through:
  - a) clarifying any information about possible irregularities (Notifications), and responding appropriately if confirmed (Follow-up);
  - b) implementing the recommendations of competent authorities, if any;
  - c) applying the principle of "two pairs of eyes" so that each action of an Employee or Associate is verified by a superior or other person authorized by INPLAG, especially when performing tasks in areas particularly exposed to the possibility of undesirable phenomena from the area of Corruption and/or Conflict of Interest;
  - d) conducting planned and, as needed, ad hoc inspections and audit tasks at INPLAG by the organizational units competent for inspection and internal audit;
  - e) implementing anonymous surveys among Employees and Associates, including but not limited to the areas of Corruption, Conflict of Interest, application of ethical principles effective at INPLAG
  - f) introducing the issues in the area of Corruption and Conflict of Interest in the onboarding process of new Employees and Associates, as well as periodic training in this area;
  - g) reviewing the content of this Policy and related documents regularly, at least once a year, and updating the content if necessary.

## **§ 10 Final Provisions**

1. Every INPLAG Employee and Associate is obliged to familiarize themselves with this Policy in the manner adopted by the Company and to comply with its provisions.
2. Each case of non-compliance with the principles of the Policy shall be considered independently and may entail business and legal consequences: for Employees employed under a contract of employment according to the Labor Code - the consequences resulting from the Labor Code and criminal and fiscal penal provisions, for Associates - terminating the



contract without notice, imposing stipulated penalties, the consequences resulting from criminal and fiscal penal provisions.

3. The Policy is subject to publication in the manner adopted at INPLAG. It is also available on INPLAG website in the Compliance tab.
4. The Policy enters into force on the date of its publication.

*The Management Board of INPLAG Sp. z o.o.*

