Anti-Corruption Procedure

100 KPL 12 · Key Solutions Polska Sp. z o.o.

Document information

Name	Anti-Corruption Procedure
Purpose	To define the safeguards applied in the Company
Coordinating department	Administration Department
Departments covered by this guideline	All

Document history

VERSION	DESCRIPTION	DATE	RESPONSIBLE
1	Handling of information on the company's business / in accordance with the resolution	01.08.2016	Joanna Lipińska
2	Update	30.11.2020	Anna Walter
3	Update	11.01.2024	Patrycja Iwat

1 Purpose and scope

The purpose of this Policy is to set out the main anti-corruption principles and requirements of Key Solutions Polska and its related entities (hereinafter the "Group"), together with guidelines for their implementation, creating the context and conditions for ensuring compliance with the highest standards of transparency across the Group's business.

This Policy applies to all Group employees, including members of the management board, persons engaged under civil-law contracts, engaged consultants, intermediaries and other persons acting on behalf of Group companies, regardless of their remuneration or the form of their relationship with the company.

2 Definitions

Representative	An employee or member of the management board, or a person engaged under a civil-law contract, a consultant, an intermediary or another person entitled to act on behalf of the Group or its companies.
Company	Key Solutions Polska, with its registered office at ul. Wyścigowa 56E, 53-012 Wrocław, NIP 8992665881.
Employee	A person employed under an employment contract or a civil-law contract, or a person who on another basis works or holds a position in at least one Group company, including members of the management board, as well as Representatives, regardless of their remuneration or the form of their relationship with the company.
Gift	An item, service, discount or other benefit of any value that is received or given free of charge (e.g. money, drinks, tickets, services, trips, accommodation, etc.).
Group	The Company and the legal entities directly and indirectly controlled by the Company. In this Policy, a reference to the Group means a reference to each legal entity within the Group.
Conflict of interest	A situation in which an Employee must choose between performing their duties and/or functions and their private interest or the private interest of a third party.
Corruption	Any action involving an abuse of the powers granted by the Group in order to obtain a benefit for oneself or for third parties.
Policy	This Anti-Corruption Policy.
Foreign state	Any foreign state other than the states in which a Group company operates, including all institutions of the foreign state, from municipal to national level. The term foreign state also applies to international organisations.

3 Anti-corruption commitments

1. The Group does not tolerate corruption in any form and is committed to taking preventive action to avoid corruption within the Group and to combat corruption.
2. Compliance with laws and standards of conduct:
   a. In its business, the Group complies with all requirements of laws and other legal acts applicable to the Group, including anti-corruption laws.
   b. Where this Policy, laws or other legal acts do not set appropriate standards of conduct, the Group acts in a manner that ensures compliance with what society accepts as the highest standards of integrity, honesty and transparency.
3. Disclosure of information and transparent accounting:
   a. The Group's accounting must be reliable and must correctly reflect all transactions and events, in accordance with all applicable laws and accounting standards.
   b. The management and supervision of Group documentation must be reliable and correct, in accordance with applicable laws. The Company and the Group do not tolerate and prohibit any actions involving the destruction, damage, alteration or other manipulation of original documents.

4 Zero tolerance for corruption

1. The Group opposes corruption in all its forms and any acts of a corrupt nature defined in laws or other legal acts applicable to the Group or in this Policy, including all forms of corruption such as soliciting or offering bribes, trading in influence, gratuities or other actions aimed at obtaining, soliciting or offering bribes, influence or gratuities, or concealing such corruption offences.
2. Business partners, suppliers and other third parties with relationships with Group companies must also base their business on the principles of ethical and responsible business and must operate in accordance with applicable laws.

5 Gifts and other benefits

1. Employees may not directly or indirectly accept any gifts related to the Group's business, unless:
   a. the Gift is a promotional business gift (usually bearing the trademark of the giving company) of low value (not exceeding EUR 40), or
   b. the Gift is received or given during an official meeting or visit and meets the requirements of fair business, international protocol and the rules of hospitality for maintaining a business relationship. In such a case, the giver or recipient must immediately notify their direct superior and the person responsible for the anti-corruption policy of the giving or receiving of the gift. Where a gift is received, the recipient must hand it over to the Group.
2. Employees are prohibited from directly or indirectly soliciting gifts and/or hospitality from interested third parties.
3. Employees may not directly or indirectly accept any form of entertainment that may influence, or may be perceived as influencing, the Employee's business decisions. Hospitality, including meals and

entertainment, may be accepted if there are clear business reasons for the Company to attend such events or to accept such hospitality, regarded as normal and acceptable, provided that the hospitality is not of excessive value and is offered and accepted without any explicit or implied obligation of the recipient towards the giver. Travel, accommodation and other costs incurred by Employees in connection with such hospitality must be covered by the Group company employing the Employee.

4. Invitations to paid events (conferences, seminars and similar events) may be accepted only if they relate to official meetings and visits of Employees, or if the Group company or its Employees organise or take part in the event (e.g. as speakers or sponsors). Invitations to events may also be accepted if the events are open and free of charge for all participants. In all other cases, participation must be approved by the Employee's direct superior and the person responsible for the anti-corruption policy in the Group company.
5. With regard to offers of benefits (exclusive discounts, paid holidays, job offers, etc.), money, and gifts other than low-value business gifts, Employees must promptly notify their direct superiors and the person responsible for the anti-corruption policy.
6. Travel and accommodation costs of an Employee visiting current or potential suppliers, partners or other third parties are covered by the Group company employing the Employee.
7. Giving gifts and other benefits:
   a. The rules on gifts and other benefits also apply to gifts and other benefits given on behalf and in the interest of the Group. Employees may not give gifts on behalf and in the interest of the Group, except promotional business gifts (usually bearing the trademark of the Company and/or the Group) of low value (not exceeding EUR 40);
   b. Business gifts in the Company and the Group are intended solely to strengthen the image of the Company and the Group; they may not be used to gain advantages in any other area;
   c. Within the Company and the Group, it is prohibited to give gifts in any form to regional or local officials, civil servants, employees of foreign states, international organisations or countries in which the Group operates, or to employees or auditors of state or local companies, institutions or organisations, including companies controlled by the state or local authorities, except where required by international protocol and where giving the gift will not affect the image or reputation of the Company. All decisions on giving gifts to the persons listed in this point must be approved by the person responsible for the anti-corruption policy and by the managing director of the relevant Group company.
8. Gifts received, returned and given are subject to registration in accordance with the Company's internal procedures. All gifts received, except the low-value gifts described in Section 5.1(a) of this Policy, must be promptly handed over by the Employee to the person responsible for the anti-corruption policy in the Group company employing the Employee, and such gifts become the property of that Group company.

6 Conflicts of interest

1. The Group's business decisions and actions are based on the principle of the greatest benefit to the Group. Representatives must avoid any conflicts of interest that could potentially adversely affect the impartial and objective performance of their duties or functions.

2. The Group's work tools, financial and material resources, and internal and confidential information may be used only for purposes related to the Employee's direct duties.
3. An Employee in a situation that may result in a conflict of interest, or who notices a potential conflict of interest in the activities of other employees, must inform the person responsible for the anti-corruption policy. Employees who find themselves in such a situation must always inform their direct superior and the person responsible for the anti-corruption policy.

7 Implementation, supervision and control of the Policy

1. Members of the management boards of Group companies and managers of departments of Group companies must demonstrate through their behaviour the standards of conduct set out in this Policy and ensure that activities in the areas entrusted to them are carried out in accordance with this Policy.
   a. Managers of Group companies and their departments are responsible for ensuring that their subordinates and other persons reporting to them know this Policy and the other internal documents of the Group company related to its implementation, and that the content of these documents is explained clearly and understandably (e.g. by organising periodic training or training for new employees). Every manager is responsible every day for implementing this Policy, communicating it to their employees and setting an example of appropriate behaviour.
   b. A special ad hoc working group may be set up in the Company, or a person may be appointed, to supervise and control anti-corruption matters at Group level.
   c. To ensure the effective and timely implementation of the Policy, the Group organises periodic training and consultations for Employees. The aim is to raise Employees' awareness of anti-corruption activities and to promote anti-corruption measures. Planning and delivering training and organising consultations is the responsibility of the special ad hoc working group set up in the Company or of the person appointed as responsible for anti-corruption matters.
   d. The Group seeks to ensure that all suppliers, contractors, subcontractors, consultants, intermediaries, recipients of support, representatives and other business partners comply with the requirements of this Policy, which is made available for this purpose.
   e. The Company provides support to Employees who report potential cases of corruption or other breaches of this Policy, such as giving, accepting, promising or offering unlawful remuneration, harassment, conflicts of interest, etc. The Company protects the anonymity of such employees, ensures the safety of such persons and information, and protects persons reporting breaches of this Policy against any negative consequences. The Company ensures full confidentiality and protection of personal data in accordance with applicable laws. Breaches of this Policy are made known through internal communication channels in accordance with personal data protection laws.
2. All interested parties report potential breaches of this Policy and suspected breaches to: **trustline@key-ces.com**
   a. The Company ensures that all potential breaches of this Policy are properly investigated by authorised and competent persons. The results, conclusions and recommendations of such investigations are presented to the members of the Company's management board.

3. A breach of the provisions of this Policy is considered a serious breach of work discipline, subject to disciplinary liability.
   a. If signs of criminal activity are detected, Group companies notify the relevant law enforcement authorities.

8 Final provisions

1. Employees must read this Anti-Corruption Policy and comply with its provisions.
2. The Company aims to ensure fair relationships with suppliers, contractors and other business partners. In these relationships, the Group follows the principles of transparency and of fair and ethical conduct. All current and potential partners of the Group may read the provisions of this Policy. The Policy is available at www.key-ces.com.

English translation of the Polish document “100 KPL 12 Procedura antykorupcyjna”, version 3.