



P E R F E C T W A L L

Anti-Corruption Policy of CreoConcept Sp. z o.o.





CreoConcept Sp. o.o. Sp. k. has a zero-tolerance policy towards all forms of corruption. The company is a responsible and trustworthy entity and thus acts of corruption do not correspond to the value system we represent.

The zero-tolerance policy towards corruption applies to all employees, associates, business partners and employees of other companies operating within the group or on our behalf. The management of CreoConcept Sp. z o.o. Sp. k. is obliged to define the principles of organisational culture so that corruption is prevented, as it is unacceptable in any form.

This Anti-Corruption Policy (hereinafter the Policy) should be widely communicated and promoted among our company's employees/associates through training initiatives, enabling its proper understanding and use in daily work.

This Policy applies to CreoConcept Sp. z o.o. Sp. k. (hereinafter also referred to as CreoConcept).

Kielce, 27 August 2024

A handwritten signature in black ink, reading "Tomasz Rybka".

OUR VISION

CreoConcept Sp. z o.o. sp.k. operates in compliance with the highest ethical standards.

OUR GOAL

To ensure a fair and transparent business model for CreoConcept, guaranteeing trust, security, free competition, and value for all company stakeholders.

OUR COMMITMENTS

- We perform our daily tasks in accordance with the values and standards of conduct set out in detailed work ethics documents.
- We do not tolerate corruption involving the abuse of positions or functions for undue financial or personal gain.
- We actively build and review awareness of ethical attitudes and corruption risks among our employees and contractors.
- CreoConcept executives are obliged to create a working environment based on respect for ethical standards and compliance with applicable regulations and to consistently improve their knowledge in this area.
- We avoid conflicts of interest that could undermine our integrity and credibility.
- We comply with CreoConcept's internal company regulations regarding expenses and gifts.
- We responsibly and consciously identify and manage fraud and corruption risks.
- We report and explain violations of anti-corruption laws and internal regulations and take appropriate disciplinary and corrective measures without delay.
- We comply with the anti-corruption regulations in all locations where we conduct our business.





The Anti-Corruption Policy at CreoConcept Sp. z o.o.

- Corruption hinders economic development, interferes with free competition, increases business costs, and reduces the safety and quality of products and services. It can jeopardise the interests and damage the image of any entity involved in commercial transactions.
- Corruption and related abuses entail criminal liability for those who engage in such practices and consequences for the company. Condoning corruption makes it more difficult to do business, restricts the ability to promote services and products, can prevent the winning of public contracts, and risks heavy financial penalties.
- CreoConcept's Anti-Corruption Policy reflects international best practices in preventing, detecting and responding to bribery, identifying corruption-related technological, financial and image risks, and other corrupt behaviour that may harm CreoConcept's economic interests.
- Effective corruption prevention requires systemic solutions based on analysing information available within the organisation and from external sources.
- Anti-corruption solutions protect against legally defined corrupt acts and, in addition, counteract mismanagement, mismanaged conflicts of interest or contractor collusion where these are linked to corruption.
- The implementation of the Anti-Corruption Policy of CreoConcept Sp. z o.o. Sp.k. increases security in relations with company contractors and strengthens communication within the organisation.
- The Anti-Corruption Policy is the formal basis for introducing the Anti-Corruption System at CreoConcept, which regulates the relations between employees, entities and persons representing the company, contractors, suppliers, customers and representatives of the public administration.

In particular, the Policy aims to:

- 1 Prevent and detect corruption incidents by implementing systemic solutions;
- 2 Identify threats, assess the risks and take action to protect CreoConcept's business interests;
- 3 Initiate inspection or audit activities to assess incidents and determine the responsibility of persons suspected of corruption, including employees and representatives of CreoConcept who neglect to implement and apply anti-corruption standards;
- 4 Introduce rules of conduct for CreoConcept employees and representatives, improving anti-corruption security, including countering abuses that may be indicative of corruption;
- 5 Shape the awareness of business decision-makers in identifying and counteracting corrupt behaviour.

- The Policy requires all CreoConcept employees and representatives to comply with the anti-corruption laws introduced in all countries where the company offers services;
- The Policy requires all CreoConcept employees and representatives to comply with the principles of ethics, integrity, and conduct in accordance with applicable laws in all their dealings, particularly in business transactions with individuals, contractors, public institutions, and social organisations.

CreoConcept's employees and representatives are prohibited from the following:



Corruption

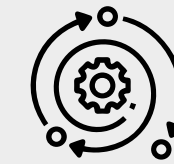
Corruption is the abuse of a public position for private gain. Employees and representatives may not promise, offer, give, demand, or accept, directly or indirectly, any undue financial, non-financial, or other consideration or accept the offer or promise of the same in return for an act or omission to act in the exercise of a public function or the conduct of business. Consideration refers to tangible and intangible gains, including a donation, an employment contract, classified information, preferential treatment, gifts, prizes, and invitations.

In the light of this Anti-Corruption Policy, corruption refers to bribery, extortion, or solicitation, trade in influence, and legalising the proceeds of these practices.



Bribery

Bribery is giving financial or personal consideration to a person holding a public function in connection with the performance of that function. Employees and representatives may not give financial or personal consideration to any person performing a public function in connection with the performance of that function. Employees and representatives may not solicit a person performing a public function to violate the law or give, or promise to give, financial or personal consideration to such person for violating the law.



Trade in influence

Trade in influence refers to cases where a person who has a real or perceived influence on the decision-making of a public official trades that influence for an undue gain. This offence takes the same forms as bribery.



Manipulation of tender procedures

Employees and representatives may not, for financial gain, frustrate or obstruct a tender or enter into an agreement with another person acting to the detriment of the owner of the property or the person or institution for whose benefit the tender is made.

Employees and representatives may not, in connection with a tender, disseminate information or conceal important circumstances that are significant for the conclusion of a contract that is the subject of the tender or enter into an agreement with another person, acting to the detriment of the owner of the property or the person or institution for whose benefit the tender is made.

- **The Policy introduces at CreoConcept the obligation to set up the conditions for anonymous whistleblowing and to define the rules for accepting and giving gifts in connection with the business dealings of its employees and representatives.**

Policy Objective

The purpose of the Policy is to establish an obligation for all stakeholders, i.e. our employees/associates, business partners and all employees of subsidiaries, to apply zero tolerance for any corrupt behaviour and introduce measures to ensure that we act in accordance with the applicable regulations.

This Policy provides guidance to identify and effectively avoid the risk of any abuse in this area. This Policy is addressed to employees, associates, contractors, all business partners and management of CreoConcept Sp. z o.o. Sp. k.

This Anti-Corruption Policy of CreoConcept Sp. z o.o. Sp. k. should be treated by all persons acting for and on behalf of CreoConcept like the Business Code of Ethics and Conduct, the Work Regulations, and other policies. Preventing any form of corruption is an essential part of our communication efforts with external stakeholders. For this reason, the Anti-Corruption Policy should reach all CreoConcept stakeholders (customers, suppliers, subcontractors). It is important that the Anti-Corruption Policy is not the only source of information or interpretation of every business dealing. All employees working in sensitive areas must know the regulations on corruption.

This Policy sets out minimum standards of conduct. It does not replace national or international laws governing such matters, including liability of any kind, such as civil, criminal, fiscal or administrative liability. If you are unsure how to act when faced with a risk of corruption, you should contact your supervisor.





Anti-Corruption Policy Principles

Corporate Governance Transparency

We act fairly and are honest. We strive to act modern and friendly, but we are also committed to openness and transparency. With this approach, we want our customers to see us as a responsible and trustworthy company. We do not break the law and have a zero-tolerance policy towards corruption and related phenomena in all aspects of our business. We are committed to enforcing the Anti-Corruption Policy and educating those working within our organisation to comply with it and the law.

Under the Policy, acts bearing the hallmarks of corruption are prohibited at all times and in all forms, whether indirect or direct, both within our organisation and in relations with our stakeholders. Prohibited acts include:

- bribery;
- corruption;
- trade in influence;
- manipulation of tender procedures;
- legalising the proceeds of corrupt activities.

We ensure that a person who reports suspected wrongdoing or refuses to participate in bribery or corruption will not face negative consequences.

Corruption risk areas (corruption threats)

We recognise that certain gifts and invitations (meals, events, entertainment) are legitimate and driven by the specific industry in which we operate and that they can support establishing, maintaining and developing meaningful business relationships. It is CreoConcept's intention that the company's employees should not feel pressured in such situations by the implication that they are maintaining business relationships by engaging in behaviour that is not in line with the applicable standards and regulations.

Giving or receiving gifts in an inappropriate way can expose our employees and the company to accusations of violating corruption laws. So, before you accept a gift or offer it to someone, make sure that your action is in line with the rules adopted by our company.

In the performance of professional responsibilities, we allow:

- accepting or offering modest occasional gifts or flowers (e.g. to celebrate birthdays, name days, promotions, anniversaries), with a value generally not exceeding the gross equivalent of PLN 200.
- accepting and offering small holiday gifts, which are part of the culture and customs prevailing in Poland. These matters are regulated in detail in the Rules for Accepting and Giving Gifts at CreoConcept Sp. z o.o. Sp. z o.o. Sp. k.

Examples of actions considered unacceptable:

- giving, promising to give, offering or soliciting a gratuity in the form of payment, a gift, a trip, an invitation or any other consideration to achieve a specific business advantage or as a thank you for achieving a business advantage,
- giving, promising to give, offering a gratuity in the form of payment, a gift, a trip, an invitation (meals, entertainment) or any other consideration to a government official or intermediary to facilitate or speed up the performance of routine procedures,
- promising to pay or accepting payment from a third party where you suspect or have reason to believe that they expect a specific business advantage in return,
- accepting a gift, trip, invitation (meals, parties, entertainment) or other consideration, or the promise to receive the same from third parties

All contact between CreoConcept's contractors, associates and customers should only concern the business relationship and not extend beyond it. The employee/associate should communicate with the contractor by email, fax, telephone, and face-to-face meetings, generally held transparently with the supervisor's knowledge and consent.

For communication on behalf of the company, we use only company emails.

CreoConcept does not accept or give bribes in the form of financial consideration. We expect third parties to apply the principles of our Policy with due diligence.



Responsibilities of CreoConcept employee/associate

Preventing, detecting, and reporting bribery and other forms of corruption is the responsibility of management and those working and collaborating with the company. All CreoConcept employees and associates are obliged to avoid any action that could violate this principle. If you suspect that such a violation has occurred or may occur in the future, you should report it to your supervisor as soon as possible or use internal reporting channels.

Examples of actions that should be reported:

1. An active or potential customer offers you a deal through which they could gain a business advantage.
2. A customer implies that giving a gift or financial consideration is a condition for further collaboration.
3. A customer offers you a gift of inadmissible value; you do not accept it, but they leave it at the office door.

If you are offered or receive a high-value or luxury gift from a business partner, this should be reported immediately to your immediate supervisor.

The report should include the date the gift was received/given, a description of the item received/given, the name of the institution or the recipient, its estimated value and the circumstances of the incident.

Responsibilities of contractors, suppliers, companies collaborating with CreoConcept

CreoConcept's Anti-Corruption Policy obliges business partners, suppliers, customers and all entities collaborating with the company to act with integrity without corrupt intentions or activities and:

- to comply with this Anti-Corruption Policy,
- not to offer or give any financial or other consideration,
- to cooperate with CreoConcept in the elimination of corrupt behaviour,
- to ensure that relationships with public officials, private individuals and other businesses are open and transparent to exclude any allegations and risk of corruption,
- to avoid conflicts of interest that could lead to corruption.

Reporting abuse

CreoConcept employees and associates can use the channel set up for reporting reprehensible behaviour/mobbing to report concerns or seek advice when there is a suspected violation of the Anti-Corruption Policy or other laws. Employees should not fear reprisals, acts of discrimination or disciplinary action. Reports should be treated confidentially and investigated with due diligence.

Suspected violations of the Anti-Corruption Policy or other laws may be reported via email to zaufanie@gmail.com.

The report, depending on the information available to the reporting party, should include:

- the date and time of the wrongdoing;
- the date and time of the abuse;
- a description of the circumstances of the abuse, including the identity of the person who perpetrated the abuse;
- where available: a description of the effects/consequences of the abuse.

If the reporting party has material that may provide evidence of the abuse, they should forward it with the report.

Record keeping, transparency and control policies.

The regulations mentioned above oblige CreoConcept to comply with the applicable regulations and the relevant procedures designed to ensure the accuracy of the accounts and records. Therefore, CreoConcept is guided by the principle of full transparency in its operations and applies adequate control measures. The company's Management Board and persons designated by it periodically monitor and review compliance with this Policy and procedures related to risk management at CreoConcept. Liability

Every employee/associate of the company is obliged to read this Policy and strictly adhere to it. Failure to comply with the principles contained in this Anti-Corruption Policy constitutes a breach of employee duties. It may result in disciplinary action and criminal liability under the universally binding law. Each case of non-compliance with this Policy will be dealt with individually.

Final provisions

The Management Board of CreoConcept Sp. z o.o. Sp.k. reviews the effectiveness of its anti-corruption measures at least once a year. This Policy is effective from 2 September 2024, continuing the Policy announced in 2019 and is updated regularly.



This Anti-Corruption Policy of CreoConcept Sp. z o.o. Sp. k. was adopted by the Management Board of
CreoConcept Sp. z o.o. Sp. k. in 2019 and updated on 2 September 2024.

© Copyright 2024 CreoConcept Sp. z o.o. Sp.k.

Publications of CreoConcept Sp. z o.o. Sp. k.

THINK CREO