



ANTI-CORRUPTION POLICY

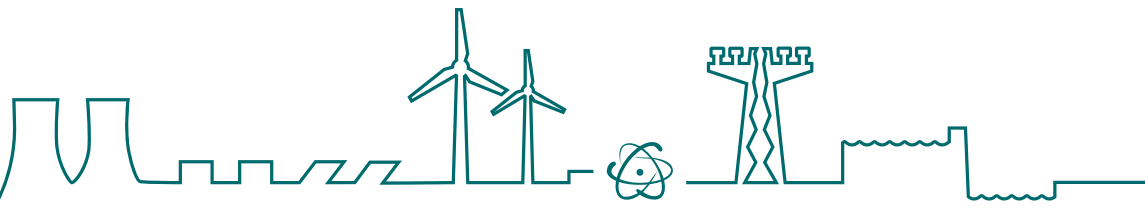
ENERGOPROJEKT-KATOWICE SA

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Integrity and transparency
in every action



Effective management of anti-corruption activities is of fundamental importance for the security of the Joint Stock Company „ENERGOPROJEKT-KATOWICE” (hereinafter referred to as „EPK”), its sustainable development and values. It is directly reflected in the image of the Company as a stable and responsible employer and business partner, which conducts its business in a transparent manner, respecting universal standards of business ethics and integrity defined in the EPK Code of Ethics.

With the above in mind, we at EPK have adopted an absolute NO TOLERANCE to corruption, while at the same time complying with the legal regulations and voluntary

commitments applicable to our organization regarding the fight against corruption. Our priority in managing anti-corruption activities is to eliminate factors that increase the risk of corruption in our business activities, including the prevention of conflicts of interest.

It is an essential requirement of EPK to comply with all laws and regulations relating to the prevention of corruption, bribery, conflicts of interest and other applicable laws, rules and regulations of a similar nature applicable to EPK’s business, collectively referred to as the „Anti-Corruption Rules”.

Anti-corruption laws prohibit

Soliciting or accepting, directly or indirectly, or giving or promising to give (including taking action to give or promise to give) a material or personal benefit (that is, a benefit to oneself as well as to someone else), including, without limitation, cash or cash equivalents, the purchase or sale of property or services at inflated or reduced prices, invitations, cars, jewelry, home renovations, trips, loans, loan guarantees, and stock; the benefit may also include unquantifiable benefits, such as confidential information, including stock, and assistance in obtaining a business transaction or other benefit or advantage:

- for the benefit of a public official*, to induce a public official to violate a law or for the violation of a law; with corrupt intent to obtain or retain business or to obtain a benefit of a fraudulent nature;
- for the benefit of a person in a managerial position in an organizational unit engaged in business activities or in an employment, mandate or work contract: in exchange for an abuse of authority or a failure to perform a duty that could cause significant damage to that unit, or that constitutes an act of unfair competition or an undue advantage to a purchaser or recipient of goods, services or benefits; with the corrupt intent to obtain or continue business activities or to obtain an undue advantage.

*Public Official:

- A person performing a public function in a foreign country or international organization;
- a person performing a public function, which is a member of a local government body, a person employed in an organizational unit which disposes of public funds, unless he/she performs only service activities, as well as any other person whose powers and duties with respect to public activities are defined or recognized by a law or an international agreement binding on the Republic of Poland;
- a public official, i.e. (i) the President of the Republic of Poland, (ii) a Member of Parliament, a Senator, a Councillor, (iii) a Member of the European Parliament, (iv) a judge, a juror, a prosecutor, an official of a pre-trial fiscal authority or an authority superior to a pre-trial fiscal authority, notary public, bailiff, probation officer, receiver, court supervisor and administrator, person deciding in disciplinary bodies acting in accordance with the law, (v) a person who is an employee of the state administration, other state or local government body, unless he/she is only performing service activities (vi) a person who is an employee of a state or local government control body, unless he/she is exclusively engaged in service activities, (vii) a person who holds an executive position in another state institution, (viii) an officer of a body established for the protection of public security or an officer of the prison service, (ix) a person on active military service, (x) an employee of an international criminal court, unless he/she is exclusively engaged in service activities;



EPK is required to comply with anti-corruption regulations wherever it does business, and EPK team members and consultants are expected to be aware of and fulfill their responsibilities in this regard.

EPK management, all employees and associates of the company, as well as partners, suppliers and customers, are required to comply with this policy, including acting with integrity and honesty in accordance with the following principles:

1. In dealings with customers, contractors, third parties and all other business relationships, including direct and indirect dealings with public officials, no improper financial or personal advantage may be sought in exchange for providing (or offering to provide) a financial or personal advantage directly to a Company Team Member or any other person. Neither team members nor consultants may accept, promise or offer benefits (or take any action that might even suggest or create the appearance of seeking, accepting, promising or offering benefits).
2. No EPK Team Member or Consultant may, on behalf of the Company, give or offer any benefit that is intended to obtain or expedite a decision by a public official or person performing a public function („facilitation payments“). In the event of a request from a third party to make a facilitation payment, EPK team members (and consultants, if applicable) must contact the Ethics and Compliance Officer. If there is any doubt as to whether a particular payment qualifies as a facilitation payment, the Ethics and Compliance Officer should be consulted and no payment should be made.
3. Every employee, regardless of the type of contract binding him or her, is required to avoid conflicts of interest and, if a conflict of interest arises or is likely to arise, to disclose it.
4. It is prohibited to retaliate against anyone who has refused to give or accept improper benefits. This includes cases that could result in the loss of business opportunities for EPK.

5. Anyone involved in or witnessing a corrupt incident or who has information about such an incident is required to report it immediately to his or her immediate supervisor or to the Ethics and Compliance Officer. The Board of Directors of EPK is committed to providing those who report actual or suspected incidents of corruption with dedicated, confidential channels of communication and protection from retaliation in accordance with the Whistleblower Protection Act of June 14, 2024.
6. Employees may offer and accept reasonable invitations to meals. It is also permissible to accept gifts that are reasonable under the circumstances (collectively, „entertainment“). The fact


that you accept a gift must be reported to your immediate supervisor or the Ethics and Compliance Officer. However, you may not accept anything of value (gift, meal or entertainment) that is clearly linked to improper activity, that influences a particular business arrangement, that is an inducement to violate the law, that violates applicable laws or EPK policies, or that could be perceived as a manifestation of a conflict of interest. If such entertainment may violate these Standards, it should not be offered or accepted. If an employee has any doubt about such situations, he or she should seek guidance from the Ethics and Compliance Officer or his or her immediate supervisor.



Anyone found guilty of violating this policy and anti-corruption regulations will be subject to disciplinary action. In a situation where a violation of the law is discovered, we will make a report and cooperate in the investigation with the relevant state authorities. This policy, adopted by the Board of Directors of EPK Company, is publicly available, known to employees and others who work with EPK. EPK's Board of Directors is committed to supporting activities under this policy and to providing adequate resources and means for its implementation.

**Zero tolerance for
corruption, full
accountability**





*Integrity is the foundation
on which we build trust*

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