



# ANTI-CORRUPTION POLICY

*Oktober 2020*



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## INTRODUCTION

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- 1) In Relpol S.A. there is no toleration for corruption activities. Principles which company follows have on purpose to build strong anti-corruption culture, in which offering, promising, giving, accepting or seeking for undue benefits (financial or non-financial) are unacceptable.
- 2) Partnership applies honest and credibility rules throughout its activities, and conducts business with respect to the highest ethical standards in a transparent and responsible manner.
- 3) Partnership aims to achieving the highest transparent standards and economic disclosure.
- 4) The purpose of this Anti-Corruption Policy is to set standards for action addressed to employees, associates, managers, counterparties, business partners and to all doing any activities for and on behalf of the Partnership.
- 5) This Policy includes a description of how to identify potential corruption risks, how to assess, monitor, control and respond to corruption events, a description of the Company's values, a description of how to prevent conflicts of interest on anti-corruption measures, general rules for giving and accepting gifts in business relationships, the general principles of whistleblower and fraud reporting and protection of Whistleblowers, as well as the principles of liability for non-compliance with the provisions of the Policy.
- 6) This Anti-Corruption Policy complements the Company's Code of Conduct.

## 1. DEFINITIONS

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**Corruption** is the offering, promising, giving, accepting or soliciting of an improper advantage of any value (financial or non-financial), directly or indirectly, regardless of localisation, with violation of existing law, internal regulations or contract concluded with Partnership as a incentive or reward for person acting or refraining from act.

**The compliance management process** is the process of identifying, assessing, monitoring and controlling the risk of non-compliance of the Company's activities with laws, internal regulations and market standards. This process is carried out by the Compliance Manager.

**The corruption risk management system** is a system for making decisions and implementing tasks leading to the elimination of corruption risk by the Company.

**Whistleblower** is a person who reports or reveals irregularities, or ethical doubts related to behaviour, acts or things occurring in workplace.

## 2. CORRUPTION RISK MANAGEMENT SYSTEM

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### General Rules

- 1) All employees, including management and supervisory authorities and performing any activities for and on behalf of Partnership, within the scope of their tasks and competences are obliged to comply with the rules resulting from this Policy.
- 2) Compliance Manager together with the Quality and Energy Management Manager and heads of organizational units are responsible for identifying corruption risks, including projecting, introducing and following the adopted principles of corruption risk identification, determining the range and type of information that is necessary for corruption risk identification.
- 3) Compliance Manager together with the Quality and Energy Management Manager supervisors of organizational units conduct an initial corruption risk analysis at least annually, covering all stages of the process involved.
- 4) Corruption risk management system involves:
  - I. Corruption risk identification,
  - II. Rate and estimation of corruption risk,
  - III. Monitoring of corruption risk,
  - IV. Controlling risk corruption,
  - V. Reporting about corruption risk.

### ***Ad I) Identification corruption risk is carried out on two levels:***

1. Employees of individual organizational units within the scope of their tasks and competencies are obliged to analyze processes on an ongoing basis in terms of anti-corruption activities (potential and actual) and to report this fact to the Compliance Manager.
2. Compliance Manager identifies corruption risk based on:
  - a) notifications under point 1,
  - b) reports of potential and actual corrupt activities in accordance with the irregularities policy,
  - c) historical data on potential or actual corrupt activities,
  - d) Audit reports
  - e) Trade publications
  - f) changes in legal regulations, internal regulations, market standards, recommendations and guidelines
  - g) gift registry as well as sponsorship/donations

### ***Ad II) Rate and estimation of corruption risk***

1. As part of corruption risk management, the Company evaluates identified risks based on severity of effect (S) and probability of occurrence (P).
2. On the basis of point 1 a matrix with risk acceptability is drawn up.

***Ad III) Monitoring corruption risk***

Monitoring risk process involves among others observing identified risks by:

- 1) review to determine if risks have changed,
- 2) verifying that the risk score is still appropriate,
- 3) indicating risks not yet identified.

***Ad IV) Corruption risk control***

1. Audit of corruption risk is carried out regularly, at least once a year also in case of significant changes in organization structure or Partnership business profile.
2. Corruption risk control is included in the Audit Plan adopted by the Management Board by 30 November for the following year.

***Ad V) Reporting about corruption risk***

Report on the functioning and improvement of the system of counteracting corruption threats in the Company, the Compliance Manager shall submit to the Company's Board of Directors for each subsequent calendar year, together with an audit summary or as necessary.

### 3. TASKS AND DUTIES

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As part of the organisational structure of Relpol S.A., the position of Compliance Manager has been singled out who is assigned responsibilities for managing compliance risks, including managing corruption risks.

**Compliance Manager** under the corruption risk management system:

- 1) Oversees, Implements and coordinates the implementation of anti-corruption activities under this Policy,
- 2) Performs tasks to clarify reports received through the anonymous whistleblowing channel, including verifying reports of suspected corruption, is responsible for making the Anti-Corruption Policy available.
- 3) Reports to the Board of Directors on the risk of corruption,
- 4) Reports to the Board of Directors and Supervisory Board on the functioning of the corruption risk management system,
- 5) Provides advice and guidance to Employees on the operation of the system for managing anti-corruption activities and factors related to corruption,
- 6) ensures that the anti-corruption management system complies with the requirements of this Policy,
- 7) has direct access to the Board of Directors and Supervisory Board.

#### **Board of Directors**

Board of Directors under the corruption risk management system:

- 1) Ensures that risk management system functions effectively in company, assures that it will be reviewed, refined and regularly revised,
- 2) Provides integration of the system with processes functioning in the Company,
- 3) Ensures adequate human and financial resources to operate the system effectively,
- 4) ensures proper communication of the anti-corruption policies adopted,
- 5) promotes the adopted Policies within the Company,
- 6) ensures that there is no retaliation or discrimination against the Signatories,
- 7) provides a system of reporting to the Board of Directors on the functioning of the corruption risk management system,
- 8) Is responsible for the implementation of the system and activities in accordance with the system objectives.

#### **Board of Directors**

Board of Directors under the corruption risk management system:

- 1) Receives and reviews reports of corruption risk management system functioning,
- 2) supervises the implementation and operation of the corruption risk management system,
- 3) assesses the effectiveness and adequacy of anti-corruption solutions implemented.

In addition, the Supervisory Board is entitled to obtain information directly from the Compliance Manager



## Employees

- 1) Each newly hired Employee shall be required to become familiar with the contents of this Policy and submit an statement, a sample of which is attached as Exhibit 1 to this Policy – to issue and collecting signatures and storing the statements is the responsibility of the Employee Affairs Department,
- 2) This Policy is available for every employee in paper on every canteen or at supervisor. In addition, it is posted on the server [\\Srv-z01\Regulacje wewnetrzne](#),
- 3) conscious and intentional breach of the provisions of this Policy by an Employee is treated as a breach of basic employment duties and may constitute a basis for penal liability (penalty of warning or reprimand) as well as a reason for termination of employment, including, in the case of a serious breach, termination of employment without notice,
- 4) The Compliance Manager in cooperation with the Board Representative for Quality and Environmental Management and the HR Manager - at least once a year and each time in case of organizational changes - reviews the positions and their categorization due to exposure on corruption risk, as per scale from 1 to 5, where:
  - 1 - *very low risk*
  - 2 - *low risk*
  - 3 - *medium risk*
  - 4 - *high risk*
  - 5 - *very high risk*,
- 5) The Company does not retaliate, discriminate or discipline to employee who:
  - a) declined to participate or omitted to act, with respect to which he correctly concluded, that there is bigger than low risk corruption which has not been limited by Partnership under the anti corruption action management system, subject to prior notification to your immediate supervisor and the Compliance Manager,
  - b) has raised a concern or made a report in good faith or on the basis of a reasonable belief that there has been attempted corruption, actual corruption or suspected corruption or a violation of this Policy or rules under the anti corruption management system, except when that person participated in the violation.

## 4. GIFTS

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- 1) In business relationships, the Company permits the acceptance and presentation of occasional gifts within the limits described below, taking into account the principles of counteraction and preventing corruption.
- 2) All marketing activities are carried out by the Company with particular attention to the anti-corruption rules resulting from this Policy and the Code of Conduct.
- 3) Occasional gifts given or accepted in business relations are unacceptable in situations where they could influence or raise suspicion of influencing the Company's decisions. In particular, occasional gifts whose value exceeds the gross amount of PLN 200 shall be deemed to be the gifts that give rise to such suspicion.
- 4) The Company does not permit the giving or receiving of cash or cash equivalents as gifts or invitations of a luxury nature under any circumstances.
- 5) Accepting and giving occasional gifts of the value not exceeding the equivalent of PLN 200 gross does not require approval. Accepting or giving occasional gifts in excess of the equivalent of PLN 200 gross requires notification and approval of the Board and the Compliance Manager.
- 6) The Marketing Department (columns A-H) and the heads of departments (columns I-N) keep a register of all those given on behalf of the Company on the \\SRV-Z01\Upominki\_Potoki\_Biznesowe\_Sponsoring server
- 7) occasional and received gifts, the value of which is PLN 20 and more. The purchase of gifts is the sole responsibility of the Marketing Department on the basis of demand.
- 8) Employees are required to immediately inform the head of department upon receipt or giving a gift by your department.
- 9) In the case of business meetings held in connection with the Company's operations, it is permissible for Relpol to cover the costs of food and lodging or meals. This decision is made by the director of the invited department or the Chairman of the Board.
- 10) The department head inviting or being invited to a meal is required to register it in a registry located on the server \\SRV-Z01\Upominki\_Posilki\_Biznesowe\_Sponsoring.

## 5. SPONSORSHIP AND DONATIONS

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- 1) The Company does not sponsor or donate either directly or indirectly to political organizations.
- 2) The Company does not sponsor or give donations to public officials or persons performing public functions.
- 3) The Company permits sponsorships and donations to support institutions that care for the upbringing and education of children. The company also supports local cultural, educational, religious and sports activities, which helps to build positive relations with the environment and Relpol brand promotion.
- 4) Sponsorships and donations may not be related to any other business relationship between the sponsored entity and the Company.
- 5) The Management Office maintains a list of entities sponsored and gifted by the Company on the server \\SRV-Z01\Upominki\_Posilki\_Biznesowe\_Sponsoring. The list includes the material terms of the sponsorships and gifts, including, but not limited to, the amount and purpose.
- 6) The Marketing Department, if necessary in cooperation with the Legal Counsel, develops contractual clauses.
- 7) Sponsorships or cash donations provided by the Company may only be made in non-cash form by transfer to an account belonging to the recipient.

## 6. CONFLICT OF INTEREST

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- 1) A conflict of interest should be considered when an employee acts in his or her own self-interest, as well as in the interest of another person or company, simultaneously acts against the interest of Relpol S.A.
- 2) Relpol S.A. employees should avoid any conflict's of interest which could have negative impact on impartial and objective performance of their duties.
- 3) Managers at all levels are responsible for mitigating the risk of conflicts of interest among their subordinates. Subordinates should be sensitized to these risks and required to consult about any concerns. With Employees reporting a risk of conflict of interest, you must jointly assess the situation and, if necessary, exclude them from the case.
- 4) An employee in a situation that may result in a conflict of interest, or who observed a potential conflict of interest in the activities of other employees, has to inform the Compliance Manager and Chairman of the Board.

## 7. IRREGULARITIES NOTIFICATION/WHISTLEBLOWERS

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- 1) Each Employee has the right to report openly or anonymously any violations of law and irregularities found in daily work, including any corruption incidents found or suspected.
- 2) Reporting violations and irregularities is done in accordance with the Policy of Reporting Irregularities.
- 3) All Employees are informed of the content of the Policy and the possible channels for reporting incidents.
- 4) Partnership informs its contractors, business partners and all persons who perform any activities for and on behalf of the Partnership about the possibility of reporting any information about corruption proposals and other irregularities or malpractices and about the rules for making reports through the Partnership's website [www.relpol.pl](http://www.relpol.pl).
- 5) Registry with reported irregularities is led by Compliance Manager on the server \\SRV-Z01\Kontrola\_wewnetrzna<t1/>\Zgłaszanie nieprawidłowości. Access to the registry has Board of Directors.
- 6) The Compliance Manager, after reviewing the report and determining that the incident may have a corrupt motive and is based on credible information that a crime has been suspected, grants the reporting individual the status of a Whistleblower and immediately informs the Chairman of the Board and HR Manager of the employee who is covered as a Whistleblower.
- 7) The whistleblower is protected, in particular as to his or her identity, and is also protected from reprisals by those around, discrimination or other unfair treatment.

Relpol S.A.  
Compliance Manager

## Statement

I declare that I have read and will comply with the provisions of the Anti-Corruption Policy of Relpol S.A. and that I am aware of my employee's liability for violating its principles.

Name and Surname:

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Department:

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Sign:

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Date:

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