



POLICY ON THE PREVENTION OF CORRUPTION RISK AND RELATED OFFENCES

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1. APPLICATION

This Policy is intended to ensure compliance with applicable anti corruption laws and intra group rules of conduct.

Colquimica Group Sp. z o.o. (hereinafter, "**Colquimica**") rejects any conduct that may be regarded as an act of corruption.

Accordingly, all Employees and all persons associated with Colquimica are required to observe the highest standards of ethics and integrity in all activities they perform and in all regions in which they operate.

2. SCOPE

This Policy applies to all Employees of Colquimica Polska sp. z o.o.

"Employees" means members of the management and supervisory bodies, directors, employees, contractors, agents, and any other individuals collaborating with Colquimica.

3. PURPOSE

In line with the above assumptions, the employer undertakes to:

- Prevention of corruption risk and related violations;
- Application of the **Code of Ethics and Conduct**;
- Training for Employees and collaborators;
- Operation of a whistleblowing channel;

Accordingly, this Policy aims to ensure the identification of potential risks relating to corruption and related offences and to establish preventive measures to combat such misconduct. This Policy complements the **Code of Ethics and Conduct** and all other policies already in force at Colquimica.

4. RULES OF CONDUCT

Colquimica requires its Employees to act lawfully, impartially, and in good faith. Colquimica maintains a **Code of Ethics and Conduct**, available on the official website and on the intranet.

5. DEFINITION OF CORRUPTION

“Corruption” means requesting, offering, promising, giving, or accepting any financial or other advantage (directly or through third parties) to another person in order to induce that person to act improperly (e.g., to conclude a contract) or to reward such improper action.

Corruption is distinguished in both the public sector (passive and active bribery) and the private sector (so called commercial bribery).

Passive bribery consists of persons performing public functions accepting material or personal benefits, or a promise thereof, as well as demanding such a benefit or conditioning the performance of an official act upon receipt of such a benefit.

Active bribery consists of granting or promising a benefit to a person performing a public function in connection with the performance of that function.

The concept of **persons performing public functions** is construed broadly and includes, in particular:

- public officials (e.g., members of parliament, senators, local councillors, judges, prosecutors, employees of central government administration, other state bodies or local government, employees of state audit bodies, persons holding management positions in other state institutions, and officers of bodies responsible for the protection of public security, e.g., police officers),
- members of the bodies of local government units (municipalities—municipal council and mayor/town mayor/city president; counties—county council and county board; voivodeships—regional assembly and voivodeship board),
- members of professional self government bodies,
- persons employed in organisational units managing public funds (e.g., NFZ, ZUS, metropolitan unions, budgetary units, and local government budgetary establishments),
- and, inter alia, arbitrators of arbitration courts and court experts.

In the field of public procurement, persons performing a public function are those who, under statute, exercise rights and obligations in procedures leading to the award of a contract, or who exert, or may exert, influence on the course of the procedure or on the selection of the contractor.

Commercial bribery is also divided into passive and active forms. Passive commercial bribery consists of demanding or accepting—by a person holding a management function in an organisational unit or a person in an employment relationship, contract of mandate or contract for specific work with such unit—a

material or personal benefit or a promise thereof in exchange for abusing entrusted powers or failing to perform a duty, which may cause pecuniary damage to that unit, or constitutes an act of unfair competition or an impermissible preferential act in favour of a purchaser or recipient of goods, services or performances. Active commercial bribery consists of granting or promising a material or personal benefit in the same circumstances.

6. PROHIBITED CONDUCT AND RULES OF CONDUCT

Colquimica does not tolerate any practices involving corruption or related violations and requires its Employees to comply with all applicable national and international anti corruption standards. All Employees must observe the following preventive and corrective measures:

a) Offering and accepting gratuities

In the course of their professional activities, employees are prohibited from accepting or offering gifts exceeding 250 PLN. Any gifts over this amount must be **reported to the employee's supervisor and to the Ethics Committee**, and must be turned over to Colquimica.

However, any gratuities, gifts, etc., below the value of PLN 250 must not bear any signs of corruption or attempted corruption, as defined in Section 5 of this Policy.

Employees are required to inform their immediate supervisor and the **Regulatory Compliance Specialist** of the receipt of any gratuity. All gratuities with a value above PLN 250.00 must be handed over to the Compliance Officer for subsequent delivery to Colquimica. Attendance at sporting, cultural, or professional events by invitation is prohibited unless approved by the **Ethics Committee**.

It is prohibited to accept any payments intended to induce a counterparty to perform assigned tasks more quickly or more diligently.

b) Contracting

Employees of Colquimica may not enter into service contracts where there is no need on the part of the company—i.e., without the approval of their superiors. Colquimica's internal regulations define monetary limits and the activities for which Employees are authorised.

c) Transactions and payments

No payments may be made without a corresponding invoice.

Every transaction and payment must have a legitimate end purpose and be fully transparent. All payments are recorded in the Company's accounting books, comply with legal requirements, and are subject to external audit.

Unauthorised transactions to foreign bank accounts are prohibited.

d) Charitable donations

Employees of Colquimica may not offer any gratuities in order to obtain undue advantages.

All charitable donations must be approved by the Ethics Committee. The Ethics Committee shall approve charitable donations only after verifying that the beneficiary has no ties to the **adhesives sector** as its main or ancillary activity and that the donation will be applied to the beneficiary's statutory charitable purposes.

Any charitable donation must be confirmed in writing.

Political contributions are prohibited.

7. RISK ASSESSMENT

A risk assessment has been conducted across all departments of Colquimica, taking into account the following matrix:

Severity	Insignificant	1	1	2	3	4	5	6
	Uncritical	2	2	4	6	8	10	12
	Marginal	3	3	6	9	12	15	18
	Critical	4	4	8	12	16	20	24
	Very Critical	5	5	10	15	20	25	30
	Catastrophic	6	6	12	18	24	30	36
Risk Level			1	2	3	4	5	6
Low Concerning Critical			Extremely unlikely	Very unlikely	Unlikely	Likely	Very likely	High likelihood
Likelihood								

The risk assessment and the corresponding preventive and remedial measures are set out in **Annex I** to this Policy.

8. REPORTING

Whenever an Employee of Colquimica becomes aware that they may have been the object and/or party to conduct considered an act of corruption, they must immediately report the situation to their supervisor or to the Compliance Officer or to the Ethics Committee. The Ethics Committee maintains an email address to which complaints may be submitted: comissao.etica@colquimica.pt.

In addition, Colquimica has a reporting channel available at: <https://colquimica.form.maistrasparente.com/>

All reports are registered and duly processed. Any person who, in good faith, opposes and reports any action or conduct contrary to this Policy and the Code of Ethics and Conduct shall not be subject to retaliation by any Employee of Colquimica.

9. CONSEQUENCES

Failure to comply with this Policy may create serious risks both for Colquimica and for the offender.

An Employee who violates this Policy may be subject to criminal and disciplinary liability.

Disciplinary sanctions proportionate to the gravity of the breach are envisaged. Consequently, the offender may be subject to sanctions provided for in the Labour Code (including, among others, disciplinary penalties and summary dismissal).

10. INTERNAL TRAINING

Colquimica implements anti corruption policy trainings to be delivered to specific groups of Employees, taking into account their functions and the level of risk to which they are exposed.

New Employees receive anti corruption training.

11. REGULATORY COMPLIANCE SPECIALIST

The **Regulatory Compliance Specialist ("RCN")**, appointed by the Board of Directors, implements, monitors, and reviews this Policy. At Colquimica, the HR Manager serves as the RCN.

The RCN performs their duties impartially, independently, and autonomously, with access to all means and resources necessary to perform the function.

The RCN provides any explanations necessary regarding the application of this Policy.

12. INTERIM AND ANNUAL ASSESSMENT

12.1. Interim assessment

In **October**, an interim evaluation report will be prepared in the group, focusing on situations identified as high or maximum risk.

12.2. Annual assessment

Colquimica prepares a report assessing the implementation of this Policy, including, in particular, a quantitative determination of the degree of implementation of specific preventive and remedial measures, as well as a forecast for their full implementation. The report is prepared in **April of the year following** the year under assessment.

13. REVIEW AND PUBLICATION

This Policy is reviewed every three years or whenever there is a change in law and/or a change in the organisational or corporate structure of the entity that justifies its amendment. Following review, the Policy will be published on Colquimica's intranet and on its official website within **10 days** of its update.

Plewiska, dated 01 October 2025.



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