ANTI-CORRUPTION POLICY

ROLV Group Sp. z o.o.

CHAPTER 1

General Provisions

1. ROLV Group sp. z o.o. (hereinafter: "the Company") conducts its business activities based on the principles of integrity, transparency, and compliance with applicable laws, ethical standards, and good business practices.
2. This Anti-Corruption Policy (hereinafter: "Policy") sets forth the principles for combating corruption and other misconduct in the Company's operations, in particular by preventing, identifying, and responding to acts of a corrupt nature.
3. The Policy is part of the Company's compliance system and supplements other internal regulations, including in particular:
    - Code of Ethics,
    - procedures regarding conflicts of interest,
    - procedures for reporting violations (whistleblower system).
4. The provisions of this Policy apply to:
    - Company employees,
    - members of the management board,
    - contractors,
    - persons acting on behalf of or for the Company,
    - business partners in their cooperation with the Company.

CHAPTER 2

Purpose and Scope of the Policy

1. The purpose of this Policy is to prevent corrupt practices and other unethical conduct in the Company's operations.
2. This Policy sets forth guidelines for handling:
    - suspected corruption,

- conflicts of interest,
- fraud,
- other violations of the principles of fair business conduct.

3. The policy covers all areas of the Company's operations, in particular:
   - relations with business partners,
   - purchasing and sales processes,
   - commercial negotiations,
   - marketing and promotional activities,
   - cooperation with public institutions.

CHAPTER 3

Definition of Corrupt Practices

1. Corruption is the offering, promising, giving, demanding, or accepting of any undue financial or personal benefit for the purpose of obtaining or retaining a business advantage or influencing official decisions.
2. The following, in particular, are considered corrupt practices:
   a) bribery – giving or accepting financial or personal benefits;
   b) offering or accepting gifts, invitations, donations, or other benefits in exchange for undertaking specific business actions;
   c) transferring funds, gifts, or other benefits to third parties to gain a business advantage;
   d) so-called "influence peddling"—using relationships or influence to obtain benefits;
   e) paid protection or intermediation in exchange for benefits;
   f) favoring specific contractors for non-merit-based reasons;
   g) nepotism or cronyism leading to unjustified benefits;
   h) concealing conflicts of interest in decision-making processes.
3. Corruption may also involve indirect actions carried out by:
   - subcontractors,
   - agents,
   - business partners,
   - persons acting on behalf of the Company.

CHAPTER 4

Best Practices and Corruption Prevention

ROLV Group sp. z o.o. implements its Anti-Corruption Policy by:

a) promoting a culture of ethical business conduct;
b) raising awareness among employees and partners regarding corruption risks;
c) implementing transparent procurement, sales, and negotiation procedures;
d) applying the principle of separation of duties in decision-making processes;
e) conducting internal controls and audits;
f) analyzing corruption risks in relations with contractors;
g) monitoring compliance with ethical principles within the organization;
h) ensuring transparent business relationships.

CHAPTER 5

Obligations of Employees and Associates

1. Every employee and associate of the Company is required to:
    a. comply with the provisions of this Policy;
    b. act in an honest and transparent manner;
    c. avoid situations that could lead to a conflict of interest;
    d. not accepting or offering financial or personal benefits to influence business decisions.
2. The Company has a **zero-tolerance** policy **toward corruption**.
3. In particular, the following is prohibited:
    a. transferring or accepting cash in connection with business relationships;
    b. offering or accepting benefits in exchange for preferential treatment;
    c. participating in collusion or actions that restrict fair competition;
    d. making business decisions influenced by personal gain.
4. Employees involved in procurement processes, negotiations, or the conclusion of contracts are required to remain impartial and act solely in the Company's interest.

CHAPTER 6

Gifts, Tokens, and Promotional Activities

1. The Company permits the giving of small business gifts or promotional materials, provided that:
   - they are customary in nature,
   - they do not influence business decisions,
   - they comply with applicable laws.
2. The following is prohibited:

a) giving or accepting gifts in the form of cash or cash equivalents;

b) accepting gifts of significant value that could influence the impartiality of decisions.

3. If an employee has any doubts regarding the acceptance of a gift, they should consult their supervisor or the person responsible for compliance.
4. Trips sponsored by business partners may be accepted only if they are for training or industry-related purposes and are in the Company's interest.

CHAPTER 7

Reporting Violations (Whistleblower System)

1. The Company provides a mechanism for reporting violations of the law, ethical principles, or this Policy in accordance with applicable whistleblower protection laws.
2. Reports may specifically concern:
   - suspected corruption,
   - conflicts of interest,
   - financial fraud,
   - violations of ethical principles.
3. The report should include, if possible:
   - a description of the incident,
   - the date and location of the incident,
   - identification of the persons or entities involved,
   - any evidence or supporting information.
4. The Company guarantees:
   - the confidentiality of reports,
   - protection for individuals making reports in good faith,
   - a prohibition on retaliatory actions against whistleblowers.
5. Each report is reviewed by authorized personnel.

6. If violations are confirmed, disciplinary, organizational, or legal actions may be taken.
7. Reports may be submitted in accordance with the separate Internal Reporting Procedure (Whistleblower Reports) in effect at Company .

CHAPTER 8

Final Provisions

1. Every employee and associate of the Company is required to familiarize themselves with this Policy and comply with its provisions.
2. The Company conducts training and informational activities regarding anti-corruption.
3. The Company may include anti-corruption clauses in contracts with business partners to strengthen the Company's legal protection.
4. Violation of the provisions of this Policy may result in employee, civil, or criminal liability.
5. In matters not covered by this Policy, applicable laws shall apply.

Effective Date:

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ROLV Group sp. z o.o.

Leszek Sowiński

Chairman of the Board