

Anti-corruption policy

Firma Tarapata Sp. z o.o.

Firma Tarapata Sp. z o.o. adheres to the principle of zero tolerance towards all forms of corruption. Corruption contradicts our commitment to being a responsible company. We want to actively participate in business as a responsible and trustworthy company. This zero tolerance policy for corruption applies to all of us, as well as to our colleagues and business partners acting on our behalf. All management staff is committed to taking a key role in creating an organizational culture in which corruption has no chance of occurring and is unacceptable in any form. The Anti-Corruption Policy should be widely communicated and promoted among our employees, supported by training initiatives that facilitate proper understanding and application of its principles in daily work.

1. Purpose

The purpose of the Policy is to establish for us, our colleagues and our business partners, an obligation to apply the principle of zero tolerance towards bribery and corruption, as well as to implement measures to ensure compliance with applicable regulations. This Policy provides guidance to identify and avoid the risk of abuse. The Policy is addressed to employees, colleagues, contractors, all business partners and the management of Firma Tarapata Sp. z o.o. The Anti-Corruption Policy should be understood and treated consistently with the Company's Work Regulations as part of our communication efforts aimed at preventing all forms of corruption. The Anti-Corruption Policy should also reach all stakeholders (including customers and suppliers). It is important that the Anti-Corruption Policy would not be the sole source of information or interpretation for every business situation, therefore it is each of our responsibility to familiarize ourselves with the regulations regarding corruption. If you are unsure how to behave in a situation where there is a risk of corruption, please contact your supervisor or the Director of Human Resources, Administration and IT.

2. What is bribery and corruption?

Bribery this is:

- offer, promise or giving (active form),
- soliciting, demanding or agreeing to receive a bribe (passive form) in any form of any value that may be considered an act of incitement to bribery (active or passive), which is contrary to accepted rules of conduct, illegal, constitutes corruption is unethical or violates the law.

Corruption this is:

- abuse of official position, power or influence to obtain unofficial and unjustified personal benefits or those for others. It also includes offering, giving or accepting any goods in any form, regardless of value. "Benefit" is considered not only as material benefit but also the intangible benefits such as donations, employment contracts, classified information, preferential treatment, gifts, awards and invitations. According to the Anti-Corruption Policy, corruption includes bribery, extortion or solicitation, influence peddling and the legalization of income derived from these practices.

3. Principles of Anti-Corruption Policy

3.1 Transparency of Organizational Governance

We operate fairly and honestly. We strive to conduct ourselves in a modern, dynamic and friendly manner, as well as we also maintain openness and transparency in our operations. We want our customers to perceive us as a responsible and trustworthy company. We operate in accordance with applicable law. Firma Tarapata Sp. z o.o. adopts a zero-tolerance policy for corruption in all aspects of its operations. We are committed to enforcing the Anti-Corruption Policy and are committed to training those who work for the Company in compliance with our principles. In accordance with the adopted Policy, the following activities are prohibited at all times and in any form, regardless of whether they are direct or indirect, both within Firma Tarapata Sp. z o.o. and in relations with its stakeholders:

- bribery,
- coercion or inducement,
- influence peddling,
- legalizing proceeds from corrupt activities.

We would like to assure you that anyone who reports suspected abuse or refuses to participate in bribery or corruption will not face negative consequences for their decision.

3.2 Compliance with applicable law and international conventions

In most countries, bribery or attempted bribery is treated as a crime, punishable by significant criminal penalties, including fines and imprisonment, applicable to both companies and employees. Some of these laws are universal international instruments aimed at combating bribery and corruption (e.g., the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and the United Nations Convention against Corruption). Individual countries are working to strengthen their anti-corruption legislation. Therefore, Firma Tarapata Sp. z o.o. takes appropriate measures to inform its employees, associates and stakeholders of their obligations and responsibilities.

4. Corruption risk areas (corruption threats)

Legitimate gifts and invitations (meals, events, entertainment) can support the process of establishing, maintaining and developing important business relationships. As a general rule, Firma Tarapata Sp. z o.o. employees should not feel exposed to allegations of maintaining business relationships through conduct inconsistent with applicable standards and regulations. Giving or receiving gifts in a manner deemed inappropriate may expose both our employees and the Company to allegations of violating corruption laws. Therefore, before accepting or offering a gift, you should ensure that your actions are consistent with our Company's policies.

We allow:

- accepting or offering modest gifts, the value of which generally does not exceed PLN 100. Gifts cannot include cash or cash equivalents (e.g., gift cards, vouchers, etc.),
- accepting and offering small holiday gifts that are part of the culture and customs prevailing in Poland.

Below are examples of actions we consider unacceptable:

- giving, promising to give, offering or inducing a gratification in the form of a payment, gift, trip, invitation or other benefit in order to obtain a specific business advantage or in gratitude for obtaining a business advantage,
- giving, promising to give, offering a gratification in the form of a payment, gift, trip, invitation (meals, events, entertainment) or other benefit to a public official or intermediary in order to improve or speed up the course of routine procedures,
- promising to pay or accepting payment from third parties if you suspect or are certain that they expect certain business benefits in return,
- accepting a gift, trip, invitation (meals, events, entertainment) or other benefit or promising to receive them from third parties.

All contacts with contractors, associates, and clients of Firma Tarapata Sp. z o.o. may only take place within business relationships. Contact should be via email, fax, company telephone, and face-to-face meetings with the knowledge and consent of your supervisor. For email communications, we only use Firma Tarapata Sp. z o.o.'s company email addresses. We prohibit the giving or receiving of bribes (financial gratuities). We expect third parties to apply our Policy with due diligence.

5. Responsibilities

Preventing, detecting and reporting instances of bribery and other forms of corruption is our responsibility, as well as the responsibility of those working under our supervision. All employees of Firma Tarapata Sp. z o.o. are obligated to avoid any actions that could lead to a violation of this principle. If you suspect that such a violation has occurred or may occur in the future, you should report it to your supervisor or the Director of Human Resources, Administration and IT as soon as possible.

An example of a situation that should be reported is when a client or potential client offers you something that could provide a business advantage or suggests that a gift or monetary benefit is a condition for concluding a transaction. If a business partner offers or receives a high-value or luxurious gift, this should be immediately reported to your immediate supervisor or the Director of Human Resources, Administration and IT. Contractors, suppliers and collaborating companies are also required to adhere to this policy, which obliges business partners to act honestly and without corrupt intent and conduct and to adhere to the following rules:

- compliance with the principles of this Anti-Corruption Policy,
- not offering or giving any financial or other benefit,
- cooperation with Firma Tarapata Sp. z o.o. in eliminating corrupt behavior,
- ensuring that relations with public officials, private individuals and other entrepreneurs are open and transparent so as to exclude the possibility of allegations and threats of corruption,
- avoiding conflicts of interest that could lead to the risk of corruption.

6. Reporting Abuse

Firma Tarapata Sp. z o.o. employees can use dedicated channels to report concerns or seek advice if they suspect a violation of the Anti-Corruption Policy or other legal provisions, without fear of reprisal, discrimination or disciplinary action. Reports are treated confidentially and investigated with due diligence. Suspected violations of the Firma Tarapata Sp. z o.o. Anti-Corruption Policy or other legal provisions can be reported through the same channel used for reporting all types of corrupt and unethical conduct: etyka@tarapata.com or directly to the Director of Human Resources, Administration and IT.

7. Recordkeeping, transparency and control procedures

The regulations mentioned above require from Firma Tarapata Sp. z o.o. to demonstrate compliance with applicable regulations and appropriate procedures designed to ensure the accuracy of accounting records and accounting records. Therefore, Firma Tarapata Sp. z o.o. is guided by the principle of full transparency in its operations and employs adequate control processes. The Company's Management Board and its designated individuals periodically monitor and review compliance with this policy and procedures related to risk management at Firma Tarapata Sp. z o.o.

8. Final provisions

- every employee of the Company is obliged to read this document and strictly comply with its content,
- Firma Tarapata Sp. z o.o. clearly defines the consequences of corrupt behavior and non-compliance with the Anti-Corruption Policy – from warnings and reprimands to disciplinary dismissal, financial penalties and notification of law enforcement authorities,
- each case of non-compliance with this procedure will be considered individually.