

Anti-Corruption Policy

TELE-FONIKA Kable S.A.

and other Companies within

TFKable Group

Anti-corruption Policy

TELE-FONIKA Kable S.A. and other companies within the TFKable Group conduct their business in compliance with anti-corruption laws and do not tolerate any forms of corruption.

TELE-FONIKA Kable S.A. holds shares in capital companies engaged in manufacturing or trading activities in the United Kingdom, Germany, Serbia, the United States, and Lithuania. These companies are listed in this Policy and, together with TELE-FONIKA Kable S.A., are referred to as the "TFKable Group" in this Policy.

Each of the companies within the TFKable Group is referred to as a "Company" in this Policy, and collectively, they are also referred to as "Companies."

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The scope of Policy

This Policy applies to:

1. All employees of the companies within the TFKable Group, including:
 - Any person employed under an employment contract, regardless of the type of such contract (including temporary employment contracts), or the duration of the contract (whether fixed-term or indefinite), and
 - Any person providing services based on a contract other than an employment contract (including contracts for specific work, commission contracts, agency contracts, including within the scope of their individual business activities, e.g., B2B partners),
 - Members of the company's governing bodies and individuals representing the companies.
2. Business partners, in particular:
 - Contractors and subcontractors, including their personnel cooperating in accordance with applicable law (e.g., within the scope of labor outsourcing).
 - Suppliers, contractors, financial institutions, and similar organizations to which the Companies belong,
 - Persons acting on behalf of business partners engaged in the activities of the Companies (e.g., advisors to business partners).

1. Policy Objective

This Policy establishes the fundamental principles and requirements regarding compliance with the applicable anti-corruption laws and applies to TFKable Group.

The objectives of the Policy are to:

- comply with the relevant national (appropriate for the given Company) and international legal provisions;
- provide clear guidelines for compliance with anti-corruption regulations;
- mobilize TFKable Group to report potential violations and provide support for reporting potential violations;
- ensure that TFKable Group conducts its business with the highest standards of integrity and transparency;
- enhance TFKable Group's corporate culture by ensuring due diligence and adherence to the highest standards in conducting business activities, especially concerning compliance with anti-corruption Regulations;
- establish principles to prevent situations that are inconsistent with this Policy and other applicable regulations and ensure appropriate action in case of irregularities to ensure compliance with the requirements of the appropriate anti-corruption regulations;
- standardize TFKable Group's anti-corruption regulations

- concerning all business activities;
- improve the understanding of the financial decisions of business partners, thereby increasing the effectiveness of managing Corruption-related risks.

The scope of Policy

The **Compliance Officer** and other individuals responsible for a specific compliance area apply this Policy in accordance with the adopted compliance management system.

This Policy refers to all actions undertaken by companies within the TFKable Group. In case of any questions regarding the application of this Policy, please contact the **Compliance Officer at: compliance@tfkable.com**.

Each Employee and Business Partner covered by this Policy is responsible for, amongst other things:

- compliance with its resolutions in their conduct;
- preventing corrupt incidents;
- taking appropriate actions in the event of corrupt occurrences.

Incidents can be reported anonymously to a specific email address: **compliance@tfkable.com**.

2. Consequences of Non-Compliance with the Policy

1. Penalties for Individuals

Individuals found guilty of violating this Policy or applicable anti-corruption laws, constituting a serious breach of basic employment duties, may face disciplinary action, including but not limited to termination of employment, as well as criminal liability (serious fines, imprisonment, and civil liability for damages). For individuals collaborating under a basis other than an employment contract, the violation of this Policy or applicable anti-corruption regulations may result in the termination of the contract, civil liability for damages, and criminal liability.

2. Penalties for Entities

In addition to the consequences mentioned above for individuals, Business Partners of the Companies (including their employees and other involved individuals) who directly or indirectly violate this Policy or applicable anti-corruption regulations in connection with the Companies' activities may face consequences such as contract termination, liability for damages, and legal penalties.

3. According to applicable anti-corruption regulations, the Companies may be held responsible for the unlawful actions of their Employees and any individual or entity in the course of business activities related to the Companies:

3.1 Acting on behalf or in the interest of the Companies in terms of representation, decision-making, within the scope of employment or commission.

3.2 Within the limits of permissible or non-prohibited actions resulting from the exceeding of authority or failure to fulfill duties by the person mentioned above, acting on behalf or in the interest of, or with the consent of the Companies, or at their instruction.

3.3 With the knowledge or consent of the person mentioned above - if such conduct could bring benefits to the Companies, even if intangible.

What is Corruption?

Whenever someone uses their position or role to satisfy someone else's expectations and, in return, receives some undue benefits, we are dealing with Corruption. This particularly applies to Public Officials and individuals in charge of public funds.

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3. Definitions

1. Anti-corruption laws

All regulations and rules applicable to the Companies concerning the prevention and combating of corruption, including but not limited to Polish anti-corruption regulations, as well as regulations applicable to the Companies headquartered outside of Poland (e.g., the United Kingdom Bribery Act 2010, U.S. Foreign Corrupt Practices Act 1977), as well as other applicable anti-corruption legal provisions, including international ones, take precedence over the provisions of this Policy.

2. Anything of value

This term is broad and may include any element or type of monetary or personal value provided directly or indirectly. Examples of benefits include:

- 2.1** Money or its equivalent (including gift cards);
- 2.2** Favorable contracts;
- 2.3** Facilitating/proposing employment (also for friends and family of the recipient);
- 2.4** Expenses for travel, meals, accommodation, sponsored purchases, or events;
- 2.5** Stocks, bonds, or other financial instruments;

- 2.6** Political donations;
- 2.7** Charitable donations;
- 2.8** Scholarships, internships, training, medical expenses, maintenance costs (also for friends and family of the beneficiary);
- 2.9** Awards;
- 2.10** Personal favors, assistance, or preferential treatment (for the beneficiary or their family or friends);
- 2.11** Financial support for personal gain, including non-monetary benefits.

3. Business Partner / Third Party

An individual or entity cooperating with the Companies in connection with their business activities, including but not limited to:

- 3.1** Contractors and subcontractors, including their personnel collaborating in accordance with applicable law (e.g., within the scope of labor outsourcing).
- 3.2** Suppliers, contractors, financial institutions, and similar entities, organizations to which the Companies belong.
- 3.3** Individuals acting on behalf of Business Partners engaged in the Companies' activities (e.g., Business Partners' advisors).

Who does the Policy apply to?

The Policy applies to:

- employees regardless of the type of contract;
- personnel on a B2B contract;
- advisors, agents;
- members of bodies;
- individuals representing;
- contractors and subcontractors;
- suppliers;
- contractors;
- other Business Partners.

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4. TELE-FONIKA Kable S.A.

TELE-FONIKA Kable S.A. with its registered office in Myślenice, a company registered in the Polish National Court Register (KRS) under number 0000491666.

5. Companies

Companies in which TELE-FONIKA Kable S.A. holds shares, engaged in commercial or production activities, listed in this Policy.

6. TFKable Group

TELE-FONIKA Kable S.A. and the Companies, each Company individually.

7. Policy

Anti-corruption Policy of TFKable Group.

8. Conflict of interest

Circumstances (legal or factual) known to the Company or a particular individual that may lead to conflicts of interest between the Company's interests, individuals associated or cooperating with the Company (e.g., members of the Company's body, other Employees, or Business Partners, including the Company's clients), and the duty of the Company

to act honestly, taking into account the best interests of the other party.

9. Corruption

Promising, offering, giving, demanding, accepting by any person, directly or indirectly, any undue financial, personal, or other benefit, for that person or any other person, or accepting proposals or promises of such benefits in exchange for action or inaction in the performance of any duty.

10. Employee

10.1 Every person employed in the Companies under an employment contract, regardless of the type of contract (including temporary employment contracts), and regardless of the period for which the contract is concluded (both for a fixed or indefinite term), as well as;

10.2 Every person providing services to the Companies under agreements other than an employment contract (including contracts for specific tasks, contracts for specific work, agency contracts, and individuals conducting their own business activity, e.g., B2B partners), and;

10.3 Members of the Companies' governing bodies and individuals representing the Companies.

Public Official

The Supreme Court has ruled that although individuals such as the president of a housing cooperative, automotive diagnosticians, etc., do not hold public office, their decisions still have an impact on the way public funds are allocated. **Exercise particular caution when dealing with them!**

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11. Unofficial gratuity

Payment made to expedite or facilitate the performance of a regular official duty by a public official or a Person performing a public function.

12. Illegitimate benefit

Any undue benefits received or offered in connection with business activities, e.g.:

- 12.1** Exerting business influence or preventing similar actions, such as awarding a contract, imposing sanctions, canceling/terminating an existing contract;
- 12.2** Obtaining licenses, permits, or authorizations from a state entity or Public Officer that the Company could not obtain or whose grant depends on the discretionary power of that entity or Public Officer;
- 12.3** Obtaining confidential business information or information about competitors;
- 12.4** Influencing the awarding of orders or contracts;
- 12.5** Influencing the termination of a contract unfavorable to the Company;
- 12.6** Receiving directly or indirectly any business value that was undue or unjustified and on which illegal or improper means had an impact, such as transferring Anything of value to a Public Officer, a private sector Employee, or

another natural person or entity.

13. Hidden commission

A refund by a seller to a buyer or a buyer's representative of part of the price to induce a purchase or exert illegal influence on future transactions.

14. Money laundering

The process of introducing funds from illegal sources, e.g., arms or drug trade, into legal circulation to legitimize these funds, e.g., by paying taxes on fictitious income of a Company or depositing them in a bank. In Polish law, this is defined as an act specified in Article 299 of the Act of June 6, 1997 – (hereinafter referred to as the Criminal Code).

15. Financing of Terrorism

The direct or indirect provision or collection of financial resources by any means with the intent to use them or with the awareness that they will be used, in whole or in part, to commit any terrorist or terrorism-related offenses. In Polish law, this act is defined in Article 165a of the Criminal Code.

16. Public Official

In cases where Polish law is applicable, according to the

General Principles

This Policy constitutes **the basic document of the TFKable Group in the area of anti-corruption compliance**. It does not represent a closed catalog of anti-corruption instructions and solutions.

It should be interpreted in conjunction with other documents implemented in the TFKable Group, which the Companies have implemented or may implement in the future.

The TFKable Group is committed to adhering to the conduct standards defined in all applicable regulations.

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definition in Article 115 § 13 of the Criminal Code, it means the President of the Republic of Poland, Members of Parliament, senators, councillors, Members of the European Parliament, judges, lay judges, prosecutors, officials of the financial body of the preparatory proceedings or the superior body of the financial body of the preparatory proceedings, notaries, bailiffs, court-appointed guardians, trustees, court-appointed supervisors and administrators, persons adjudicating in disciplinary bodies operating on the basis of the law; Employees of government administration, other state or local government bodies unless they perform only service functions, as well as other persons to the extent to which they are authorized to issue administrative decisions; Employees of the state control authority or local government control authority, unless they perform only service functions; persons holding managerial positions in another state institution; officers of a body established to ensure public safety or officers of the Prison Service; persons performing active military service, excluding territorial military service performed at the disposal of the armed forces; Employees of the International Criminal Court, unless they perform only service functions.

17. Person performing public functions

In cases where Polish law is applicable, according to the definition in Article 115 § 9 of the Criminal Code, it means a public officer, a member of a local government body, a person employed in an organizational unit with public funds, unless they perform only service functions, as well as another person whose powers and duties in the field of public activity are determined or recognized by law or a binding international agreement of the Republic of Poland.

A Person performing public functions also includes a person holding the position of a member of the Management Board of a Company with state participation or a director of a state-owned enterprise.

18. Whistleblower

A person reporting irregularities within their organization to superiors or competent state authorities that may constitute crimes or offenses or are contrary to the rules of conduct established within the organization.

General Principles

The TFKable Group or its individual companies may implement other documents related to compliance with anti-corruption regulations to the extent they deem it necessary to ensure compliance with applicable legal requirements. The TFKable Group does not engage in any activities that could be considered unethical or illegal.

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19. Supplier Code

A document specifying general ethics principles and sustainable development directions adopted by TELE-FONIKA Kable S.A., which apply to suppliers of goods and services and their Employees during cooperation with TELE-FONIKA Kable S.A.

NOTE: The above definitions are based on Polish law, but in cases where the applicable law is other than Polish law, they may describe, for example, a public official or a person holding a public function differently, and in this regard, they take precedence over this Policy.

4. General Principles of TFKable Group's Anti-Corruption Policy

TFKable Group commits to maintaining the highest legal and ethical standards in its business activities. It also expects TFKable Group Employees and Employees of business partners to conduct their activities in accordance with the highest ethical standards and applicable regulations.

The Company unequivocally prohibits corruption and the acceptance of hidden commissions from Public Officials, persons performing public functions, Employees, private sector entities and individuals.

Under no circumstances shall an Employee offer a bribe or anything of value to a Public Official, a person performing a public function, a third party, or any other entity with which TFKable Group collaborates in order to obtain an unlawful benefit.

An Employee should adhere to the highest ethical standards and comply with the laws and procedures established by TFKable Group. An Employee may not, directly or indirectly, provide, authorize the provision of, offer, or transfer anything of value (e.g., gifts, trips, charitable donations, or employment opportunities) to a Public Official, a person performing a public

Compliance Officer

The **Compliance Officer** is a business advisor who enables the organization to achieve its strategic goals more efficiently and enhances the comfort of making business decisions. They align legal requirements with business expectations across all areas of the organization. In case of discrepancies between this Policy and other norms or procedures applicable within the Companies, Employees are obliged to adhere to the more restrictive rules or procedures. Furthermore, they should inform the **Compliance Officer** of the situation to enable them to take any necessary actions.

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function, or any other entity to unlawfully influence their actions or decisions or to obtain an illegitimate benefit. TFKable Group and its Employees are prohibited from facilitating any form of corruption, i.e., assisting in or facilitating corruption between third parties. TFKable Group does not tolerate any forms of corruption or hidden commissions from individuals, entities, Public Officials, or persons performing public functions. TFKable Group opposes any forms of corruption.

The prohibition of corruption also extends to TFKable Group's business partners. Each business partner shall provide TFKable Group with a statement confirming their commitment to comply with the principles outlined in this document:

"I hereby confirm that I have read TFKable Group's Anti-Corruption Policy, available at https://www.tfkable.com/download/files/upload/files/Attachment_7_Anti-Corruption_Policy.pdf, understand its contents and pledge to adhere to it."

This statement may take the form of a contractual clause or be submitted via email. Acceptance of TFKable Group's Supplier Code is considered equivalent to submitting the statement described above.

TFKable Group does not engage in any activities that could be considered unethical or in violation of this Policy and applicable law.

5. Compliance Officer

The responsibilities of the **Compliance Officer** include implementing and enforcing this Policy as well as other Company principles and applicable regulations related to compliance with anti-corruption provisions. The **Compliance Officer** has the authority to effectively carry out these tasks.

Conflict of Interest

One of the key issues when considering Corruption is the potential existence of a Conflict of Interest, which is understood as the mutual intertwining of private and professional interests. To avoid this phenomenon in the workplace, we should carry out all professional duties with the principle of disinterest in mind. This means that when performing work-related tasks, we do not act in our personal (private) interest, and we do not expect to gain benefits for ourselves, our close ones, or friends.

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6. Awareness Building and Training

All Employees will be familiarized with TFKable Group's Anti-Corruption Policy:

- upon its implementation;
- after each revision;
- as part of periodic reminders or regularly scheduled training sessions.

Given that Employees involved in the sales process are particularly exposed to the risks of corruption, hidden commissions and money laundering, TFKable Group places special emphasis on raising their awareness regarding both the risks and ways to mitigate them, following the Company's annual training plan.

The training plan is regularly developed and updated, specifying the individuals required to participate, the training methods (in-person, workshops, e-learning) and the trainers (from within the Companies or external to TFKable Group).

TFKable Group reserves the right to make changes to this Policy at any time by publishing the updated Policy on its website. The relevant parties are responsible for monitoring TFKable Group's website for changes to this Policy.

7. Avoidance of Conflict of Interest

TFKable Group avoids engaging in business activities that constitute or could be perceived as creating a conflict of interest. TFKable Group makes every effort to prevent conflicts of interest.

Any person who may encounter a conflict of interest situation informs the Compliance Officer of the situation and refrains from performing the task until further instructions are received.

To avoid conflicts of interest:

- TFKable Group, its Employees and business partners act in the best interest of the Company;
- TFKable Group and its Employees avoid situations where personal relationships or financial interests (including those of close family members or friends) with another entity or third party could influence their decisions;
- TFKable Group does not enter into any fiduciary or contractual commitments with third parties if it has previously accepted a fiduciary or contractual obligation to another party and the interests of these parties may conflict. TFKable Group also refrains from entering into fiduciary or contractual commitments with third parties if it has previously accepted a fiduciary or contractual obligation to another party and

Whistleblowing

The functioning of an anonymous reporting system for violations - whistleblowing - is a very important component of the compliance management system and a key element of the compliance approach. Reporting on actual or suspected violations helps to avoid many risks and troublesome situations that could have negative financial consequences or affect the reputation of TFKable Group. Any violation of the law or this Policy must be promptly reported to the **Compliance Officer**: compliance@tfkable.com.

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the interests of these parties may conflict. TFKable Group also refrains from entering into fiduciary or contractual commitments with third parties if the Company can directly benefit from it;

- TFKable Group and its Employees are aware that conflicts of interest may arise in the future, even in cases where they believe that a particular external relationship does not currently affect their decisions;
- in the event of identifying a potential conflict of interest for themselves or other individuals involved in a matter, Employees suspend all actions related to the entity/person with whom such a conflict may arise and report this to the **Compliance Officer** to obtain further guidance on the matter;
- before accepting an order from an external party, Employees are required to confirm that the transaction will not harm TFKable Group's interests or create a conflict of interest;
- the **Compliance Officer** maintains a register of conflicts of interest.

8. Reporting Violations and Policy-Related Inquiries

In interactions with customers, suppliers and representatives of various entities, Employees and business partners should be vigilant for increased risks manifested through improper or suspicious behavior (warning signs, red flags). A warning sign includes anything that raises suspicion of possible inappropriate or corrupt behavior.

Examples of warning signs include, but are not limited to:

- unjustified or unusually high fees, costs, compensations, or commissions;
- repeated or disproportionately high expenses related to leisure, meals, travel, etc;
- unjustifiably high discounts;
- contracts significantly deviating from market value;
- non-standard or overly complex settlement terms;
- incomplete or opaque documentation;
- lack of documentation confirming a transaction or suspicious documentation;
- consulting agreements that cover only vaguely described services;
- any additional arrangements related to a business transaction with a third party or a party not party to the original agreement;

Whistleblowers Protection

TFKable Group interests guarantees anonymity to Whistleblowers and protects them from potential harassment or other forms of discrimination by the person to whom the report pertains.

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- repeated transactions or the splitting of invoices for individual transactions.

If warning signs are identified, they must be reported to the **Compliance Officer** without delay.

Anyone who becomes aware of an event that is not in compliance with this Policy or other anti-corruption provisions is obliged to report it to the Compliance Officer. A relevant report can also be sent anonymously to a dedicated email address: compliance@tfkable.com.

An Employee who has any doubts about this Policy (e.g., regarding the interpretation of its provisions) is obligated to consult with the **Compliance Officer** for guidance or clarification.

9. Prohibition of Retaliation

TFKable Group does not tolerate any form of retaliation against Employees or business partners who have reported potential irregularities.

Irregularities can be reported completely anonymously and TFKable Group will not attempt to identify the Whistleblower. In cases where the reporting person is known to the Company, their identity will not be disclosed.

TFKable Group, in particular, does not tolerate retaliatory

actions against individuals who, in good faith, have reported potential violations of this Policy or have refused to participate in actions that violate the Policy.

Within its authority, TFKable Group guarantees Whistleblowers anonymity and protects them from possible persecution or other forms of discrimination by the party concerned in the report.

TFKable Group ensures that none of its Employees or business partners will be held accountable (through dismissal, reduction/forfeiture of bonuses, hindrance/limitation of work, etc.) by the Company if they report suspicions of corruption, hidden commissions, conflicts of interest, or any other action violating this Policy or if they refuse to offer or accept bribes or hidden commissions, even if such refusal results in financial losses for TFKable Group.

Violation of the Policy prohibiting retaliatory actions may result in disciplinary penalties, including termination of employment or cooperation. Employee accountability by TFKable Group does not include cases where internal investigations reveal that the reporting was intended to mislead or falsely accuse someone or other unethical motives.

Business Partners

Running a business is inherently associated with various risks. TFKable Group makes every effort to minimize the risks for its Employees and Business Partners.

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10. Reporting Irregularities

Any irregularities should be promptly reported to the **Compliance Officer**. Information about irregularities can be conveyed through the following channels:

- in person;
- in writing – via email;
- by leaving a message in the contact box available at each facility;
- by phone, by lodging a formal complaint/application at **+48 12 652 52 52 (Compliance Officer's phone number)**.

The **Compliance Officer** informs the Board Member of TELE-FONIKA Kable S.A. responsible for compliance in TFKable of reported and identified cases of violations related to Corruption. Significant cases of non-compliance, as determined by the Compliance Board member, are reported to the Board of TELE-FONIKA Kable.

11. Protecting the Reputation of TFKable Group

Before initiating cooperation with a new customer or other business partner, or entering into a contract, TFKable Group Employees make every effort to verify the activities of the respective individual/entity for compliance with the Policy.

In cases where doubts arise regarding a current or prospective customer or business partner's compliance with the Policy, this matter should be reported to the **Compliance Officer**. TFKable Group will ensure that a person with a criminal record in the past does not hold a position in the management bodies of TFKable Group.

Employees are required to acquaint themselves with the principles of the Policy as well as the applicable anti-corruption provisions and adhere to them. Familiarization with the aforementioned regulations is confirmed by the Employee through written acknowledgment. Regardless of their position, Employees are held responsible for violating applicable legal norms and ethical standards.

12. Due Diligence of Third Parties

TFKable Group mitigates the risks associated with the business activities of third parties, including (current and potential) business partners and Employees.

To achieve this, TFKable Group has developed rules and procedures arising from TFKable Group's **Anti-Corruption Policy, Know Your Client instructions, AML procedures** and Policies for Competitiveness Protection and Management of Industry, Trade, Distribution and Tender Cooperation and

Gift Policy

Giving/receiving gifts with a value exceeding 300 PLN (65 EUR, 55 GBP, 70 USD) is prohibited. Any instance of giving/receiving a gift with a value exceeding 100 PLN (20 EUR, 20 GBP, 20 USD) should obtain the approval of the **Compliance Officer**.

An impermissible benefit to a Public Official can take various forms. Gifting such an individual in a personal capacity can also, under certain circumstances, be perceived as an attempt at corruption.

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complies with them. Any suspicion of Corruption must be reported to the **Compliance Officer**, consulted with and clarified with their assistance.

13. Contractual Requirements

Contracts entered into by TFKable Group must include provisions requiring the monitoring and compliance with applicable anti-corruption provisions (anti-corruption clause) by business partners.

14. Standards Applicable to Business Partners

TFKable Group requires business partners to apply the same standards in their relationships with their Employees and representatives as TFKable Group applies to its own Employees.

Business partners are required to conduct internal audits before hiring subcontractors and representatives to ensure the legality of their activities and their qualifications to perform specific tasks and functions.

15. Enforcement of Policy Principles

In addition to applying appropriate measures as stipulated in TFKable Group agreements, TFKable Group has the right to notify relevant national or international authorities of any violations related to Anti-Corruption Regulations to enable them to conduct criminal or other proceedings applicable in their respective countries and initiate civil lawsuits.

16. Gifts, Entertainment Expenses, Travel and Sponsored Events

Employees are prohibited from incurring expenses for entertainment purposes on behalf of TFKable Group and from making charitable donations, financing travel, accommodation costs and gifts to Public Officials unless authorized by TFKable Group.

Authorization to incur these expenses is granted by the **Compliance Officer** in written form.

The use of TFKable Group funds or revenues resulting from TFKable Group's activities to cover travel costs, accommodation, gifts, entertainment expenses, or charitable donations to Public Officials or Persons performing public functions is prohibited without obtaining written consent from

Gift Policy

The following are prohibited:

- giving gifts in the form of cash;
- covering the travel costs, etc., of family members of business Partners;
- giving gifts without a valid reason;
- accepting gifts that may lead to a Conflict of Interest.
- expecting a gift as additional compensation for your work;
- giving gifts as concealed compensation.

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the **Compliance Officer**.

Before providing anything of value privately to Public Officials or Persons performing public functions, Employees must obtain written consent from the **Compliance Officer**.

Prohibited benefits for Public Officials can take various forms. Paying for travel costs, as well as gifts or entertainment expenses, may be prohibited if they lack a legal or business justification.

Giving and receiving small gifts in the form of promotional materials, such as calendars, pens, notepads, is permissible. Such gifts do not require reporting.

TFKable Group considers that small tokens or gifts (**with a value not exceeding 100 PLN / 20 EUR / 20 GBP / 20 USD on a single occasion and 300 PLN / 65 EUR / 55 GBP / 70 USD annually**) expressing respect or gratitude may be customary in certain business transactions. Gifts exceeding these amounts require consent from the **Compliance Officer**. However, expensive or extravagant gifts, travel, or entertainment expenses may be perceived as attempts at Corruption.

TFKable Group prohibits Partners from covering travel costs, accommodation, gifts, meals and sponsored events for Public Officials in connection with business activities related to TFKable Group.

The above criteria also apply to expenses incurred on behalf of or at the expense of TFKable Group and relate to events aimed at attracting, maintaining, or developing a customer network, as well as activities related to relationships with the business community and the mass media.

Before making any payment or offering any gift on behalf of or at the expense of TFKable Group, Employees are required to contact the Compliance Officer and provide detailed information about the proposed gift or other expenses to obtain written confirmation of their legality and consent to their presentation or coverage.

The Compliance Officer maintains a register of all gifts exceeding 100 PLN / 20 EUR / 20 GBP / 20 USD in value.

The **Compliance Officer** has the right to reject the presentation of a gift or the coverage of expenses if it is determined that such actions do not comply with the above requirements or create a risk of violating applicable Anti-Corruption Regulations.

It is prohibited to give, on behalf of TFKable Group cash or non-cash gifts to individuals or other entities, as well as their equivalents (e.g., checks, gift cards, cryptocurrencies, securities, etc.).

Furthermore, as a general rule, covering the travel and accommodation expenses of spouses, other family members,

Gift Policy

Whenever you have doubts about the intentions behind giving a gift, its value, or any suspicion of conflict with this Policy, please inform the Compliance Officer.

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or individuals associated with Public Officials or any other Business Partner is not allowed.

Employees are entitled to accept small tokens and payments for minor entertainment expenses from third parties with whom TFKable Group Employees have business relationships during their work for the Company, subject to the following conditions:

- accepting a gift or accepting payment for entertainment expenses will not result in a Conflict of Interest on the part of the Employee in connection with their responsibilities at TFKable Group or affect their performance;
- the gift has low value and its presentation has a legitimate reason;
- there is no reasonable suspicion that the giver intends to influence the Employee's performance of duties;
- Employees cannot request or expect gifts;
- Employees are obligated to inform the **Compliance Officer** if they receive gifts with an estimated value exceeding 100 PLN / 20 EUR / 20 GBP / 20 USD or reimbursement of expenses of estimated value or if they have doubts about their value.

Business decisions of TFKable Group and Partners must be made objectively, without taking into account received or potential gifts or favors.

Small tokens, gifts expressing respect or gratitude may be considered customary in certain business transactions. Nevertheless, giving a gift, a meal, an invitation to a sponsored event, or any other benefit, regardless of its value, cannot be done with the intention of exerting undue influence on Public Officials or other individuals/entities engaged in business activities in cooperation with TFKable Group.

All gifts and expenses for entertainment purposes at TFKable Group (gifts that Employees may give on behalf of or at the expense of TFKable Group to other individuals or legal entities or that Employees may receive from third parties in connection with work in TFKable Group, as well as corresponding expenses for entertainment purposes) must comply with the following criteria:

- there is no reasonable suspicion that the presentation of a gift or the incurrence of expenses for entertainment purposes is carried out with the intention of influencing the recipient and obtaining unauthorized benefits from TFKable Group or any other legal or natural person, or as an explicit or implied exchange of favors/benefits;
- applicable Anti-Corruption Regulations do not prohibit such gifts/entertainment expenses;
- the value of the gift/entertainment expenses does not affect the recipient's ability to make impartial and fair decisions in

Gift Policy

When giving a gift, remember that:

- the value of the gift must not influence business decisions;
- the value of the gift must be reasonably justified;
- you cannot create a risk that may harm TFKable Group's reputation;
- gifts must be offered and accepted transparently.

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connection with the powers entrusted to them;

- the value of the gift/entertainment expenses does not constitute hidden remuneration for assistance in obtaining unauthorized benefits, including any action, service, omission, or decision and cannot be seen as an attempt to influence the recipient;
- the value of the gift/entertainment expenses must be reasonably justified and the gift cannot be of significant value individually or cumulatively – in situations where gifts or payments are given to a specific person/made on their behalf more than once;
- the value of the gift/entertainment expenses must not create a risk to the reputation of TFKable Group if information about the gift or expenses for entertainment purposes is disclosed;
- the value of the gift/entertainment expenses must not contradict the principles and requirements of the Policy or other standards applicable within TFKable Group;
- gifts and expenses for entertainment purposes must be offered and accepted transparently;
- gifts and expenses for entertainment purposes must be subject to approval procedures within TFKable Group.

17. Employment of Public Officials

Employing a current or former Public Official or engaging in cooperation with them is permissible under the following conditions:

- cooperation is in accordance with the Anti-Corruption Regulations applicable in the respective country, other relevant regulations and TFKable Group's internal recruitment and hiring policies;
- consultation with the **Compliance Officer** has taken place and their approval has been obtained;
- cooperation does not result in a Conflict of Interest or be considered compensation for prior actions and decisions made by that individual before their employment or engagement.

It is prohibited for TFKable Group's Business Partners to exploit potential employment to illegitimately influence the decision-making process of Public Officials. Offering employment to such an individual or hiring them, a family member, or an acquaintance may constitute a form of Corruption.

Donations

All donations or other forms of support require registration. Donations or other support must not entail mutual obligations. Relationships with external intermediaries require documented form and should be approved by the **Compliance Officer**.

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18. Charitable and Political Donations

Any support for political parties requires prior written approval from the Management Board of TELE-FONIKA Kable S.A., appropriate corporate approvals of the respective Company, and registration.

If a Public Official or Business Partner makes a request, suggestion, or uses a threat related to a donation for themselves or another specified individual/entity, it must be rejected and reported to the **Compliance Officer**.

TFKable Group may occasionally provide donations for charitable purposes in the form of material donations, knowledge, time, or direct financial contributions. Donations for such purposes must meet the following criteria:

- the request for a donation is made in writing and provides a comprehensive description of the charitable purpose, including all details about the recipient;
- the donation complies with legal requirements and ethical principles;
- due diligence has been performed on the recipient to ensure they are a charitable organization operating in accordance with the law;
- the recipient has no direct or indirect connection to a Public Official who is capable of making decisions favorable to TFKable Group;

- the donation is not given in exchange for an unauthorized benefit;
- the donation has received prior written approval from the **Compliance Officer**;
- the donation is recorded in TFKable Group's financial records.

19. Payments to Third Parties Using Intermediaries

TFKable Group and its Employees are prohibited from making payments to third parties if there is suspicion that all or part of these payments will be transferred in any form (as Anything of Value) to a Public Official or a private sector Employee to obtain an unauthorized benefit.

To prevent such violations or detect them, TFKable Group Employees and business partners commit to providing an economic justification for all payments made through intermediaries, as well as other benefits indirectly provided to individuals or entities. This is aimed at reducing the risk of TFKable Group's involvement in corrupt activities.

All professional relationships with external intermediaries should be described in an agreement and approved by the Compliance Officer.

Money Laundering

Money laundering - involves the process of introducing money from illegal sources into legal circulation.

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20. Anti-Money Laundering and Counter-Terrorist Financing Prohibition

TFKable Group never uses its operations for the direct or indirect collection, transfer, or provision of funds, financial instruments, securities, foreign exchange, property rights, or any other movable or immovable property with the intention of financing a terrorist or terrorism-related offense, even indirectly. The use of a business relationship with the TFKable Group by Employees or Business Partners for such purposes is prohibited. Financing terrorism is closely linked to Corruption and, under this Policy, carries analogous consequences.

21. Prohibition of Informal Gratuities, Small Payments and Hidden Commissions

The provision of informal gratuities, small payments and hidden commissions is strictly prohibited in accordance with this Policy. Employees are required to notify the Compliance Officer if they identify such actions.

22. Accurate Bookkeeping

TFKable Group employs an internal control system to prevent Corruption and ensure transparency in financial reporting and disclosures.

The terms of TFKable Group agreements, especially those related to pricing and compensation, must be transparent and reflect the economic rationale of the transactions.

TFKable Group conducts its operations transparently and TFKable Group's Business Partners are obligated to maintain accurate bookkeeping. Entries that are incomplete, misleading, or lacking a basis in reality are subject to penalties under applicable law.

23. Effective Policy Implementation

TFKable Group implements the requirements and principles outlined in this Policy.

TFKable Group ensures the highest standards of ethical conduct and adherence to them, guaranteeing that its Employees comply with the provisions of this Policy.

Compliance Monitoring

TFKable Group monitors changes in legal regulations and conducts internal risk assessments.

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24. Monitoring Legislative Changes and Compliance Standard Updates

TFKable Group continuously monitors changes in legislation and ensures their implementation, as well as the appropriate updates to this Policy and other internal regulations.

25. Periodic Internal Risk Assessment

TFKable Group conducts regular internal risk assessments related to Corruption and other financial crimes. These assessments are also conducted whenever specific circumstances warrant them, such as changes in the Company's geographic or business scope.

The results of risk analyses are documented and archived for record-keeping purposes.

26. Compliance Monitoring with Anti-Corruption Regulations

To ensure that all transactions are conducted in accordance with this Policy, the Compliance Officer conducts ongoing compliance monitoring based on the internal control process. This includes real-time verification, testing and internal

investigations.

Real-time verification occurs on a daily basis and primarily focuses on how decisions are made by Employees and the scope of those decisions.

The **Compliance Officer** conducts periodic tests of the operational status of individual departments to ensure their proper functioning.

In the event of significant issues with the functioning of the anti-corruption system, the **Compliance Officer** initiates an internal review process to identify the cause of the irregularity. Findings are reported to the management, which takes necessary steps to prevent or minimize potential harm.

27. Cooperation with Third Parties

In accordance with applicable Anti-Corruption Regulations, TFKable Group and its Employees are obligated to ensure that all third parties, including Partners acting on behalf of TFKable Group, comply with the Policy.

TFKable Group and its Employees must not, by directing, assisting, instructing, or in any other way, cause any violation of the principles outlined in the Policy as a result of actions taken by third parties or Business Partners during their cooperation with TFKable Group.

TFKable Group and its Employees commit to providing appropriate oversight of activities conducted by third parties and Partners on behalf of TFKable Group.

TFKable Group will exercise due diligence to ensure that all actions undertaken on behalf of the Company by its Employees and Business Partners are adequately monitored, accounted for and documented.

TFKable Group and its Employees are required to exercise particular vigilance in the face of any indications of actions that violate the Policy.

In situations requiring meetings with Public Officials, such meetings should take place at one of the parties' premises.

TFKable Group's delegation should consist of at least three individuals, one of whom should be a lawyer from a law firm collaborating with TFKable Group's. This obligation does not apply to official actions (such as obtaining a registry extract, filing with an authority, submitting an application, etc.).

Release date: Myślenice, 01/03/2024.

The Management Board of TELE-FONIKA Kable S.A.