

## **STAR-GRES SP. Z O.O. ANTI-CORRUPTION POLICY.**

Star-Gres Sp. z o.o., as an entrepreneur, under economic freedom has a zero tolerance approach towards all forms of corruption. Corruption is contrary to our desire to be a responsible company. We want to actively participate in business as a reliable and trustworthy entity.

The zero tolerance policy towards corruption applies to the Company's employees, as well as to associates and business partners working in the course of a cooperation in various segments of the business. The entire management team is obliged to take on a key role in creating an organizational culture, where the illegal and unjustified material interest of individual persons shall have no chance of occurring. An acceptance of material benefits in a broad sense, for oneself or for others, is unacceptable in any form. The Anti-Corruption Policy should be widely communicated and promoted among the employees, associates and business partners of our Company, We believe that corruption is, above all, a negative social phenomenon which is immoral, economically damaging, in conflict with the sound conduct of economic activity, violates the principles of free market, and thus distorts the economy on a regional and global scale, as well as delays the economic development and its sustainability.

### **1. Purpose**

The purpose of the Policy is to establish, for us, our associates and business partners alike, an obligation to apply the policy of zero tolerance towards bribery and corruption, as well as to take measures to ensure compliance of activities with applicable laws. This Policy provides guidance to identify and avoid the risk of fraud.

The Anti-Corruption Policy aims to provide all employees, associates and business partners with a Code of Conduct, understood as a set of principles that must be followed in all our business activities and to identify the prohibited conduct, such as cases of corruption or paid protection, or other forms prohibited by law /attempt, preparation, participation, etc./

The Policy is addressed to employees, associates, contractors, all business partners and management staff of Star-Gres Sp. z o.o. The principles of the Policy should be understood and treated consistently with the Code of Ethics and the entrepreneur's labor regulations in force.

As a part of our communication efforts aiming at preventing all forms of corruption, the Anti-Corruption Policy should also reach all Star-Gres Sp. z o.o. stakeholders (including customers and suppliers.) It is important that the Anti-Corruption Policy is not the only source of information or interpretation of every business situation. It is therefore everyone's responsibility to be familiar with the regulations concerning corruption. In the event that we are unsure of how to deal with a corruption risk situation, we should contact the supervisor, the Director or the appropriate HR Department.

### **2. What is bribery and corruption?**

Corruption is requesting, offering, giving or receiving, promising, directly or indirectly, of a bribe or any other undue advantage or promise thereof to effect in the future, which distorts a proper performance of any obligation or a conduct required from a person receiving a bribe, undue advantage or promise thereof. Corruption offenses are defined in the Penal Code. Corruption is an abuse of a position of office, power or

influence for the purpose of obtaining an unofficial or unreasonable personal benefit or for the benefit of others. It also includes offering, giving or receiving in any form, regardless of the value, of any goods of a financial nature or services having such a dimension.

Bribery is:

- an offer, promise or giving (active form)
- soliciting, demanding, obtaining permission to receive a bribe (passive form) in any form, of any value, which may be considered as an inducement of a bribe (active or passive), which is contrary to accepted principles of conduct, illegal, constitutes corruption, is unethical or violates the law.

A "benefit" is considered to be not only a benefit of a material nature, but also of an intangible nature, such as a donation, an employment contract, classified information, a preferential treatment, gifts, awards, invitations. In the light of the Anti-Corruption Policy, corruption means bribery, extortion or solicitation, influence trading and legalizing the revenues resulting from such practices.

Paid protection/influence trading means an invocation of influence in an institution holding public funds or a creation or confirmation of another person's belief in the existence of such influence, offering (active paid protection) or seeking (passive paid protection) mediation in the fixing of a matter in exchange for a material or personal benefit (e.g. fixing of a job, contract, financial support) or a promise thereof, excluding legal lobbying.

### **3. Principles of Anti-Corruption Policy**

#### **3.1 Transparency of Corporate Governance**

We act fairly and honestly. We try act in a modern and friendly manner, and we also take care of the openness and transparency of our activities. We want our customers to see us as a responsible Company that can be trusted. We comply with all the applicable laws and regulations. Star-Gres Sp. z o.o. adopts a policy of zero tolerance towards corruption in all aspects of its activity. We are involved in the enforcement of the Anti-Corruption Policy and undertake to train persons working for Star-Gres Sp. z o.o. with respect to compliance with our rules. In accordance with the adopted Policy, the following actions are always prohibited in any form, regardless of whether they are direct or indirect actions, both in Star-Gres Sp. z o.o. and in relations with its associates, suppliers of goods or services:

- bribery
- extortion or inducement
- influence trading
- legalization of revenues resulting from corruption activities.

We would like to ensure that anyone who reports a suspected fraud or refuses to engage in bribery or corruption will not be adversely affected by their decision.

### **3.2 Compliance with applicable law and international conventions**

In most countries, bribery or attempted bribery is treated as a criminal offence liable to substantial criminal penalties in the form of fines or imprisonment, for both companies and employees. Some of these provisions are universal international instruments of universal scope aimed at combating bribery and corruption (e.g. the Act on Counteracting Money Laundering and Terrorism Financing resulting from the so-called 4th EU AML Directive.) The Polish Penal Code specifically penalizes such behaviors in, among others, Article 229 et seq. of the Penal Code. Individual countries are working on strengthening their anti-corruption legislation. Therefore, Star-Gres Sp. z o.o. takes appropriate actions towards its employees, associates and stakeholders in order to inform them about their obligations and scope of responsibility.

### **4. Areas of corruption risk**

Reasonable gifts and invitations (meals, events, entertainment) may support the process of establishing, maintaining, and developing important business relations. It is Star-Gres Sp. z o.o.'s intention that its employees do not feel, in such situations, exposed to accusations of maintaining business relations through the use of conduct not complying with the applicable standards and regulations. Giving or receiving gifts in any way that is considered inappropriate may expose both our employees and the Company to allegations of violations of the corruption laws.

Accordingly, before accepting a gift or offering it to someone, you should ensure that your actions are compliant with our Company policies. We accept:

- accepting or proposing modest gifts, the value of which, as a rule, does not exceed the value of PLN 200. Gifts may not include cash or cash equivalents (e.g. gift cards, vouchers, etc.) and should be linked to the donor's advertising
- accepting and offering small holiday gifts, which are an element of culture and customs in Poland, the value of which does not exceed PLN 500.

The following are examples of actions that we consider as unacceptable:

- giving, promising to give, offering or soliciting a gratification in the form of a payment, gift, trip, invitation or other benefit for the purpose of obtaining a particular business benefit or in gratitude for obtaining a business benefit,
- giving, promising to give, offering a gratification in the form of a payment, gift, trip, invitation (meals, events, entertainment) or any other kind of benefit to a government official or to an intermediary in order to facilitate or expedite the conduct of a routine procedure
- promising to pay or accepting a payment from third parties if you suspect or are certain that they are expecting certain business benefits in return,
- accepting a gift, trip, invitation (meals, events, entertainment) or other benefit, or promising to receive it from a third party.

All contacts with contractors, associates and customers of Star-Gres Sp. z o.o. may take place only in

business relations. The contact should take place by e-mail, fax, business phones and through direct meetings with the knowledge and consent of the superior. In e-mail contacts we only use company e-mails. Star- Gres Sp. z o.o. does not allow accepting or giving bribes (financial gratuities).

We expect third parties to apply the principles of our Policy with due diligence.

## **5. Obligations**

### **Employees**

Prevention, detection and reporting of bribery, as well as other forms of corruption, is a responsibility of us and of those who work under our supervision. All employees of Star-Gres Sp. z o.o. are obliged to avoid any actions that could lead to a violation of this principle. If you suspect such a violation has occurred or may occur in the future, you should report it to your supervisor, your Sales Director or HR Department as soon as possible. An example of a case you should report is when a customer or potential customer offers you something that could give you a business advantage, or suggests that a gift or monetary advantage is a condition of a transaction. In the event of a proposal or receipt of a gift of high value or of a luxurious nature from a business partner, this fact should be immediately reported to persons mentioned above. If gifts of unknown origin are disclosed, the procedure described above will apply, and if their origin cannot be determined, the gifts will be given to charitable institutions.

### **Contractors, suppliers, cooperating companies:**

The anti-corruption policy of Ceramika Końskie Sp. z o.o. obliges business partners, suppliers and customers to act honestly, without intentions and activities related to corruption and to observe the following principles of:

- complying with the principles of this Anti-Corruption Policy,
- not offering or giving any financial or other advantage,
- cooperating with Star-Gres Sp. z o.o. in the field of elimination of corruption behaviors,
- ensuring that relations with public officials, private individuals and other entrepreneurs are open and transparent so as to exclude a possibility of allegations and risks of corruption,
- avoiding conflicts of interest which could lead to a risk of corruption.

## **6. Reporting of malpractices**

The employees of Star-Gres Sp. z o.o., acting in good faith, using dedicated channels, may report their concerns or seek advice if there is a suspicion of violation of the Anti-Corruption Policy or other legal regulations, without fear of repression, acts of discrimination or disciplinary proceedings. Reports shall be treated confidentially and handled with due diligence. Suspected violations of the Star-Gres Sp. z o.o. Anti-Corruption Policy or other legal regulations may be reported through the same channel as for the reporting of unethical conduct of any other kind: [etyka@stargres.pl](mailto:etyka@stargres.pl) and also directly to the Sales Director or HR Department.

Submissions made in bad faith may expose the author to disciplinary and legal consequences.

Data on the basis of which identity of the reporting person can be established may be disclosed only with the consent of this person, unless they are disclosed at the request of a competent authority acting under the law, in particular upon request of a court or a public prosecutor.

Data on the basis of which identity of the person named in the report can be established may not be disclosed until the report is considered valid, unless it is disclosed upon request of a competent authority acting under the law, in particular upon request of a court or a public prosecutor.

## **7. Record-keeping, transparency and control procedures.**

The provisions mentioned above oblige Star-Gres Sp. z o.o. to demonstrate the compliance with the applicable regulations and appropriate procedures, in order to ensure the reliability of accounting books and records. Therefore, Star-Gres Sp. z o.o. follows the principle of full transparency in its activities and applies adequate control processes. The Management Board of the Company and persons appointed by it periodically monitor and review the compliance with this policy in Star-Gres Sp. z o.o.

The employee in a situation of making a payment on behalf of the Company must always be aware of the purpose of the payment and assess whether it is adequate to the product or service. It is the employee's responsibility to each time obtain a receipt or invoice indicating the reason for the payment. In the event of any doubts or questions regarding the payment, the employee shall contact his supervisor.

## **8. Employees' responsibility.**

Non-compliance with the principles set forth in the Anti-Corruption Policy constitutes a violation of the employee's obligations and may result in the employee being held liable to disciplinary actions under the Rules of Procedure and criminal action under the provisions of the generally applicable law.

## **8. Final Provisions**

8.1. Each employee of the Company is obliged to familiarize himself with this document and to adhere strictly to its contents.

8.2. Star-Gres Sp. z o.o. clearly defines the consequences of corruption and non-compliance with the Anti-Corruption Policy - from warning, reprimand to disciplinary dismissal, financial penalty and up to and including the notification to the law enforcement authorities.

8.3. Any failure to comply with this procedure shall be considered separately.

8.4 The Chairperson of the Ethics Committee and the members of the Committee shall be responsible, within their respective areas of responsibility, for monitoring the implementation of the Anti-Corruption Policy and for ensuring its effectiveness.

Zarząd

Star-Gres sp. z o.o.

*Mirostaw Szymański*

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