

THE CCC GROUP ANTI-CORRUPTION CODE

I. General information

- 1) The main purpose of The CCC Group Anti-Corruption Code, applicable to CCC SA and its subsidiaries (**The Capital Group CCC; CG CCC**) is to prevent corruption and bribery activities undertaken by any person acting in the name of or on behalf of CG CCC.
- 2) Apart from The CCC Group Anti-Corruption Code, the source of information concerning corruptive behaviours is CG CCC Code of Ethics as well as applicable legal acts and international conventions, in particular national anti-corruption and criminal laws, United Nations Convention against Corruption, adopted by the General Assembly of the United Nations on 31 October 2003, OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, signed in Paris on 17 December 1997.
- 3) Corruption is to be understood as promising to give, offering, giving, demanding or accepting by any person, directly or indirectly, any material, personal or other benefit for themselves or any other person or accepting a proposal or promise of such acts in return for acting or omission to act in exercising public functions or in the course of business (**Corruption**).
- 4) This Anti-Corruption Code applies to:
 - Any person who has employment relationship, contract of mandate or contract of specific work with a Company from The CCC Group
 - Persons performing functions in The CCC Group under managerial contracts, and
 - any other person acting in the name of CCC SA or any of CG CCC subsidiaries,collectively referred to as **Employees**.

II. Application of Anti-Corruption Code

- 1) The Capital Group CCC takes a zero-tolerance policy against corruption in all areas of its operation.
- 2) CG CCC does not accept any form of corruptive activities undertaken directly or indirectly, related to:
 - national administrative corruption, which is when a party to corruption is a person performing public function in a country in which a Company from CG CCC has its registered office;
 - foreign administrative corruption, which is when a party to corruption is a person performing public function in a foreign state or in an international organization;



- managerial corruption, which is when a person accepting bribery exerts influence over the Company's business activities in return for material or personal benefit or for a promise thereof.

3) Employees are obliged to apply the following rules:

- not offering to give or giving any material or personal benefit;
 - not accepting any kind of material or personal benefit;
 - refusing to accept any material or personal benefit;
 - not soliciting to give any material or personal benefit;
 - promoting ethical behaviours and transparency among associates and business partners;;
 - not taking any actions which expose a Company from CG CCC to the risk of non-compliance with anti-corruption laws;
 - reporting any suspicions or indications of committing an act of corruption.
- 4) If the employee finds himself in a situation of threat to life or freedom and giving material benefit is inevitable, one should first consider self-protection. Subsequently, the fact should be immediately reported to the direct superior or through dedicated channels of information exchange.
- 5) Justifiable gifts and invitations might enhance business relations development, however prior to giving or accepting a business gift the employee is obliged to ensure that the nature of the act and value of the gift are in compliance with internal regulations of CG CCC.

III. Accepting and giving gifts

- 1) Acceptance of business gift should always be preceded with the following analysis: "Could I invite the representative of the Supplier / Contractor to the place he is now proposing or could I give the Supplier / Contractor a gift that would correspond to the value of the gift currently being offered by him (reciprocity principle)."
- 2) Business gift is any tangible or intangible item of monetary value, for which the acceptor does not pay its market value.
- 3) Business gifts include such benefits as: sponsored or paid trips, meals, tickets, transport, discounts, promotional items, gift cards, accommodation, services, trainings, event giveaways, consideration and hospitality given to employees.
- 4) Any case of a business gift acceptance shall be without prejudice to the following rules:
 - Its value is less than PLN 100 per a calendar year (gifts of small value);
 - It cannot be given in the form of cash or its equivalent (e.g. shares, vouchers, sodexo coupons, prepaid cards);

- It is not given pending a favourable business decision (acceptance of a tender);
 - It is not given in response to Employee's request;
 - Disclosure of its acceptance could result in Company or Employee reputational damage.
- 5) Gifts received by Employees and accepted by the Company are gifts of „small value” while adhering to exclusion rules specified in paragraph 4.
 - 6) An Employee accepting business gifts must declare any gift of value exceeding PLN 100 per calendar year as revenue.
 - 7) Each Employee is obliged to report receipt of a business gift of value exceeding PLN 100 to the immediate superior.
 - 8) Employees' omissions under paragraph 7 will be treated as a serious breach of duties.
 - 9) Any concerns regarding appropriateness of a gift should be thoroughly discussed with the immediate superior.
 - 10) In the case of value of a gift exceeds the acceptable amount and refusal to accept such gift might adversely affect business relations it is advisable to accept the gift and hand it over to the Management Board Office.
 - 11) Gifts collected in the Management Board Office will be put up for an auction organized yearly. All raised money will be donated to a given charity.

IV. Bribery and corruption risk areas

- 1) Employees, in particular managers of organisational units in CG CCC subsidiaries are obliged to identify current bribery and corruption risks within the scope of their actions, thorough internal control and ensuring transparency of processes and activities performed in terms of preventing corruption and promoting ethical behaviours among associates.
- 2) The identification of potential corruption risks is conducted in accordance with applicable risk management procedures.
- 3) Areas of increased corruption risk include:
 - Accepting or giving business gifts and other tangible or intangible benefits in order to develop and maintain business relations;
 - Selection of a service / commodity provider;
 - Drawing up or participation in tenders;
 - Incurring liabilities and purchasing in the name of or on behalf of the Company;
 - Entering into significant transactions due to the nature of transaction or an entity entering into transaction, e.g. lease agreements;
 - Making payments on behalf of the Company;
 - Relations with business partners, including commercial goods suppliers;

- Obtaining permissions and favourable clerical decisions both domestic and foreign;
- Audits performed by state institutions, regulatory authorities;
- External audit;

V. Reporting violations of the Code

- 1) In the event of occurrence of corruptive action or suspicion that such action could or will occur, an Employee is obliged to inform the Company about the situation through dedicated channels of information exchange.
- 2) Employees are also obliged to inform, through dedicated channels of information exchange, about receiving proposal of giving or accepting material or personal benefit;
- 3) Dedicated channels of information exchange include:
 - contact with an immediate superior; an exemption is when an immediate superior might be involved in Corruption;
 - contact form available on the Company's website at firma.ccc.eu/csr/etyka;
 - dedicated e-mail address for reporting all the abuses and violations: etyka@ccc.eu;
 - direct contact with the Internal Auditor;
 - under justified circumstances, direct contact with a Management Board Member of CCC SA.
- 4) In order to conduct the process of identifying actions and persons involved in Corruption reliably and efficiently, Employees reporting violations of the Anti-Corruption Code shall provide all relevant information in their possession.
- 5) Dedicated channels of information exchange can also be used to obtain information or assistance from an Employee in terms of identifying potential corruptive actions.
- 6) CG CCC takes the principle of non-retaliation and undertakes actions aiming at protection of the persons reporting against dismissal, acts of discrimination, etc.

VI. Consequences of failing to comply with the Code

- 1) Failure to comply with this Code results in undertaking disciplinary action against employees who have committed corruption.
- 2) Regardless of the nature of the act of Corruption (e.g. direct, indirect, person accepting, person giving), the Employees will be treated alike.
- 3) Violations of anti-corruption laws is treated as crime and causes action by domestic and foreign law enforcement authorities, which might result in criminal liability, imposing a fine, restriction of liberty or imprisonment.
- 4) Corruptive actions committed by the Employees on behalf of the Company from CG CCC will also result in criminal liability of the as a collective entity.