

<i>ANTI-CORRUPTION POLICY</i>	Edition no. 5
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ANTI-CORRUPTION POLICY

1. PURPOSE

The purpose of preparing and implementing this Policy is to minimize the risk of corrupt practices by taking preventive actions against potential corruption threats that may occur in our operations, particularly in personnel recruitment processes and the procurement of goods and services, at all stages of their implementation and at every level of management.

2. GENERAL PROVISIONS

2.1 Employees of VENTOR/ISONOR Companies are prohibited from engaging in any conduct that bears the characteristics of corruption, including, in particular, soliciting material or personal benefits.

2.2 Employees are forbidden from giving or promising any financial or other benefits to another party (or using third parties for this purpose) on behalf of VENTOR/ISONOR Companies in situations where such benefits are intended to influence the other party's behavior, induce actions that bypass standard procedures, reward similar behaviors, or offer such benefits when their acceptance would be inappropriate in itself.

2.3 Employees of VENTOR/ISONOR Companies must not agree to receive any financial or other benefits from another party if such benefits are intended to induce actions that bypass standard procedures, if their acceptance would be improper in itself, or if the recipient engages in unethical behavior in anticipation of financial or other benefits.

2.4 Clients and contractors are prohibited from agreeing to any proposal or demand for benefits from an employee of VENTOR/ISONOR Companies.

2.5 Clients and contractors are prohibited from offering material or personal benefits to employees of VENTOR/ISONOR Companies.

2.6 All employees of VENTOR/ISONOR Companies are obliged to prevent, detect, and report any cases of violations of the prohibitions referred to in sections 2.1–2.5. All notifications shall be made in accordance with this Policy.

2.7 In cases where corrupt behavior is discovered, both the giver and the receiver of the bribe shall be treated equally.

2.8 In implementing this Policy, employees are required to exercise special diligence to protect the good name and interests of VENTOR/ISONOR Companies, in particular by:

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- are obliged, in all situations, to remain vigilant and aware of corruption risks described in this Policy,
- are obliged to exercise due caution in dealings with third parties on behalf of VENTOR/ISONOR Companies.

3. GIFTS

3.1 Gifts and expressions of hospitality must not be given or accepted as rewards or incentives for preferential treatment, particularly when such actions could be interpreted as a bribe or compensation for a business favor.

3.2 Employees are prohibited from giving gifts to persons holding public office.

3.3 No party should actively seek or encourage any gifts or expressions of hospitality, nor should it be implied in any way that assistance in recruitment, bid selection, contract signing, or similar actions depends in any way on received gifts or hospitality.

3.4 Under no circumstances may cash be given or accepted as a gift.

3.5 The exchange of gifts or expressions of hospitality by any of the parties involved should be avoided at the time of recruitment, bid selection, or contract signing.

3.6 The value of any gifts and expressions of hospitality, whether received or given, must be proportionate to the circumstances in which they occur and should not be unreasonably high compared to typical practices within the industry sector in which VENTOR/ISONOR Companies operate.

4. PUBLIC SUBSIDIES

4.1 The Companies do not make political donations and are not affiliated with any political party, independent candidate, or any organization whose activities are primarily focused on politics.

4.2 Employees of VENTOR/ISONOR Companies and other related parties have the right to make private donations, provided that it is in no way implied that such payments are made on behalf of VENTOR/ISONOR Companies, and that such donations are in no way connected to obtaining any advantages in business operations.

5. CHARITABLE DONATIONS

5.1 VENTOR/ISONOR Companies make charitable donations only to registered non-profit or public benefit organizations.

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5.2 Written approval for making a donation must be granted by the President of the Management Board or Commercial Proxy.

6. REPORTING SUSPECTED CORRUPT BEHAVIOUR

6.1 Employees are obliged to report any suspicions of corrupt practices within VENTOR/ISONOR Companies.

6.2 If an employee suspects that corrupt behavior may be occurring within VENTOR/ISONOR Companies, they must immediately report the relevant information to the IMS Representative or to the President of the Management Board.

6.3 If such suspicions concern the management of VENTOR/ISONOR Companies, they should be reported to the competent law enforcement authorities.

6.4 If the IMS Representative collects materials substantiating a suspicion of a corruption-related offense, they shall forward such materials to the competent law enforcement authorities

7. FINAL PROVISIONS

7.1 Employees and collaborators are required to strictly comply with the provisions set out in this Policy.

7.2 Employees of VENTOR/ISONOR Companies, particularly those in managerial positions, should promote awareness and understanding of this Policy among other employees.

7.3 Regardless of any liability arising under generally applicable law, violation of the principles defined in this Policy may constitute grounds for termination of employment without notice for the individual who committed the violation.

7.4 This Policy enters into force on the date of its signing.

Dębica, 30th March 2026

President of the Management Board – Janusz Urbanik
President of the Management Board – Piotr Urbanik