

IP-027-01 Anti-Fraud and Corruption Policy

Version 1.4
May 2025



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11th Commercial Division of the National Court Register,
KRS: 0000420015, share capital: PLN 200,000 - paid,
NIP: 677-23-68-499

Information about the document

Title	IP-027-01 Anti-Fraud and Corruption Policy
Author	Compliance Officer
Status	Approved
Version	1.4
Creation date	20 January 2020
Classification	For internal use
Approved by	Management Board

List of changes

Version	Date	Title	Description
1.0	22-01-2020	Compliance Officer	Document creation, approval by the Management Board
1.1	25.11.2020	Information Security Administrator	Document update
1.2	23-06-2021	SZBI Expert	Document review and update
1.3	27-08-2024	Legal Manager, Compliance Officer	Document review and update
1.4	07-05-2025	Legal Manager, Compliance Officer	Document review and update - change of address

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I. Purpose

This Anti-Fraud and Corruption Policy sets out the standards for all business activities conducted by ENDEGO, regardless of the level at which such activities are undertaken. It is particularly applicable to the cooperation of any Representatives and Employees of the Company with domestic and foreign entities in both the public and private sectors. It is the Company's intention to ensure that its Representatives and Employees and, possibly, any other external parties carrying out any assignment or task entrusted to them by the Company and its Representatives, adhere to the highest ethical standards in performing their duties.

Corruption, whether direct or through the use of intermediaries, is absolutely and in every form prohibited, regardless of by whom or against whom the corrupt act would be carried out. The Company conducts its business in every dimension in a transparent, responsible manner and with respect for the highest ethical standards. This Policy sets out the minimum standards of conduct in this area.

This Policy provides guidance to identify risks and areas of business that are particularly vulnerable to corruption and other malpractices. Since this Policy cannot anticipate every such eventuality, the Company's Representatives and Employees should use their own judgement and intuition to assess the situation. If in doubt, contact the Compliance Officer or the persons referred to in this Policy with regard to the prevention of fraud or corruption.

The Company and its Representatives and Employees, as well as any other third party who carries out any assignment or task assigned to them by the Company, shall comply with all laws, regulations, governmental guidelines and court rules on anti-corruption and anti-fraud in each jurisdiction in which they operate.

II. Scope

This Policy applies to all Representatives and Employees of the Company and any other third party who carries out any assignment or task delegated to them by the Company and its Representatives. In addition, the Company requires all of its agents, contractors, business partners and business associates to comply with at least the standards of conduct set out in this Policy.

This Policy applies in all countries where the Company operates, regardless of local practices.

III. Definitions

Within the framework of the glossary of terms, the most frequently used terms will be explained. Please note that each of these terms already has a specific meaning given to it in generally applicable laws, court rulings and the practice of state bodies. The purpose of this glossary is in no way to replace or modify universally applicable legislation. Its purpose is only to explain the meaning of these key phrases in a way that is as accessible as possible to persons who do not deal with legal issues on a daily basis. Please note that any doubts as to the meaning of these terms must not be resolved on your own, but must be brought to the attention of, and discussed with, the Compliance Officer.



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Please also note that in cases where the Company's activities include a foreign component, the scope of the following terms must be further reviewed to ensure that all applicable laws are taken into account.

1. Policy

This Anti-Fraud and Corruption Policy number IP-027-01.

2. Compliance Officer

A person appointed by the Management Board to hold the function of a Compliance Officer in Endego.

3. Endego or the Company

Endego spółka z ograniczoną odpowiedzialnością [limited liability company] with its registered address in Kraków at Kołowa street no. 8, 30-134 Kraków, EDISON building entered into the register of entrepreneurs kept by the District Court for Kraków – Śródmieście in Kraków, 11th Commercial Division of the National Court Register under number 0000420015, NIP: 6772368499 and all companies directly or indirectly subsidiary or affiliated with Endego (at a given time), whether according to accounting definitions or the Act: Code of Commercial Companies, and particularly the following entities: (i) Endego GmbH with its registered address in Munich, (ii) Endego Inc. with its registered address in Delaware and (iii) Endego SRL with its registered address in Jassy.

4. Public Officers

Any individuals shall be deemed to be Public Officers if they are:

- a. officials in the state or local government administration and, in particular, are competent in such administration to make decisions, to dispose of public funds, to apply authoritative measures or to occupy another managerial position in such administration, or
- b. without being officials as listed above, perform tasks within the scope of state or local administration, or
- c. representatives of enterprises that are owned or controlled by the state or local government, or
- d. employees of state or local government services, or
- e. employees of the judiciary, or
- f. appointees to elected positions in any government (state or local government), or who are candidates for such positions, or
- g. officials or employees of public international organisations (e.g. the European Union).

5. Active and passive corruption

Corruption is defined as promising, offering, giving (**Active** Corruption) or accepting (**Passive** Corruption) in any form, regardless of value, any **benefit**. Corruption generally involves the expectation that the person to whom the benefit is promised or given will, in return, commit behaviour contrary to the law, ethics or his or her duties. It is irrelevant whether the benefit was offered or given to that person or to any other third party.



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Anything of value to the recipient is considered a **benefit**. The benefit may be pecuniary (i.e. money or any other consideration having pecuniary value) or personal (such as any personal favour).

For the purposes of this Policy, it is immaterial whether corrupt conduct occurs in relation to a Public Officer or another person. Each such case is equally prohibited. In addition, the use of methods of **paid protection** (or influence peddling), which is also a corrupt phenomenon and which involves the use of any intermediary to reach a Public Official with the intention of corrupting him or her, is prohibited.

Notwithstanding the prohibition of any active corruption, under no circumstances may Employees or Representatives of the Company solicit benefits from any third party in return for any conduct (passive corruption).

6. Representatives

Representatives are defined as any entity or person who represents the Company in its dealings with customers, contractors and state authorities (e.g. consultants, law firms).

7. Employees

Employees are defined as persons employed by the Company on the basis of an employment contract or other civil law relationship (e.g. contract of mandate, contract for specific work, cooperation agreement).

8. Conflict of Interest

A conflict of interest is defined as circumstances that may lead to a contradiction between the interests of the Company and the interests of an Employee or a Representative. A conflict of interest understood as a mutual interpenetration of private and official interests is a corrupt phenomenon. In order to avoid it, all official activities should be performed in compliance with the principle of impartiality.

It is essential that in all business decisions, Company Representatives and Employees are guided by the interests and needs of the Company and not by private interests or relationships. It is important to avoid even the appearance of a conflict of interest. The most common situations in which a conflict of interest may arise are:

- a. having financial, family, social and other relationships with clients and other business associates of the Company,
- b. links with competitors, for example through employment or consultancy,
- c. involvement in the production of goods or services which are competitive to those of the Company,
- d. carrying out work not for the Company, using Company facilities, working time, etc., access to confidential information, the use of which may result in financial or other advantage,
- e. combination of functions or links between persons performing functions in a unilateral or reciprocal relationship.

Conflict of interest measures aim to minimise the negative effects when an actual conflict of interest arises by:

- a. defining potential threats and monitoring them continuously;
- b. absolute prevention of potential, apparent and real conflicts of interest;

- c. constant raising of self-awareness in the area of counteracting conflicts of interest and promotion of ethical attitudes;
- d. ongoing resolution of problematic situations;
- e. encouraging the reporting of existing problems and suspected conflicts of interest.

Employees and Representatives are required to anticipate and avoid situations in which their private interests might conflict with the interests of a client of the Company or the Company itself. Employees and Representatives shall at all times disclose the appearance or possibility of a conflict of interest.

If an Employee suspects that his or her private interests may conflict with the duties of his or her position, or that another Employee or Representative may have a conflict of interest, he or she shall refer the matter to the Compliance Officer.

If a Representative suspects that his or her private interest might conflict with the duties of his or her position, he or she should disclose this fact to the Compliance Officer or directly to the Management Board, and in case when such conflict concerns the Company's Management Board, Supervisory Board, seek the approval of the competent authority for the action requested.

The area of conflict of interest is detailed in the document Conflict of Interest Management Procedure.

IV. Areas of corruption risk and ways to counteract them

In all external relationships, the Company, its Representatives and Employees have uniform rules regarding the payment of costs, expenses and other third party needs from Company funds or in connection with the Company's business. These have been discussed below.

1. Gifts and other forms of hospitality

Market accepted business practices include giving occasional gifts or inviting people from outside the Company to various events at the Company's expense.

Gifts in the form of physical gifts or entertainment (invitations to events or meals) may only be given if they are appropriate, in accordance with sound business practices and do not appear to have an undue influence on the recipient. In the latter case, offering or giving gifts or other hospitality is unconditionally excluded. In assessing whether a gift is permissible, you should use your own judgement, taking into account applicable local policies and requirements, as described below. If you are unsure whether a particular gift or entertainment is within the bounds of permissible practice, you should consult the Compliance Officer.

In addition, the costs incurred and the activities undertaken as part of the gifts or entertainment must be transparent - this means that the documents recording these costs and activities must relate to the people involved, identify a clear and real business purpose, describe the activities undertaken, show the amount of money spent, etc.

Symbolic, modest gifts and other expressions of hospitality can usually be offered or accepted as long as they do not involve an expectation or belief that something will be given in return. These include gifts and entertainment, which can be classified as:

- a. small gifts of symbolic value such as t-shirts, calendars, pens and other common items intended to promote the Company's brand in a generally accepted manner,
- b. invitations, which are generally accepted and practiced, to join us for an occasional meal in connection with the Company's business,
- c. occasional invitations at the Company's expense to an entertainment event such as a concert, theatre performance or sporting event, provided it is not of an elitist, excessively lavish or binding nature;
- d. payment of reasonable travel and accommodation expenses for third parties where necessary and reasonable in view of the legitimate objectives of the Company (e.g., invitations to promotional or industry-specific events organised by the Company).

Neither representatives nor Employees may solicit, accept, offer or provide gifts or hospitality to cause or reward misconduct, or to provide compensation for such misconduct, in connection with any present or anticipated future business of the Company, for example, where they could be deemed to be intended to influence the judgment and integrity of the person receiving them. This requirement also includes providing or accepting gifts through third parties, as well as family members of an employee of an actual or potential customer.

The giving of expensive or inappropriate items or the provision of such services is not permitted. All gifts, including entertainment or meals, must be proportionate to the occasion and in accordance with Company policy and the laws and regulations of the recipient's country.

2. Documenting

All gifts and entertainment must be fully documented in the Company's records of gifts and hospitality. The records should identify the purpose of the expenditure, the person providing and receiving and the specific courtesy provided.

3. Detailed regulations

For detailed regulations in this area, see the Procedure for receiving and giving gifts and other benefits.

4. Principles of the donation policy

The Company supports charitable activities and accepts making donations. However, it must be clear from the circumstances of each donation that its purpose is solely charitable and does not involve a disguised, prohibited financial benefit. Charitable donations can therefore only be made if this has been reviewed and approved through the appropriate processes, which require the approval of the Compliance Officer at every stage. Ensure that you understand who the donation is actually going to and for whose benefit it is ultimately made.

Furthermore, donations may only be made if:

- a. they are properly documented and publicly notified - where required by law,
- b. they are made to and for the benefit of recognised charities rather than individuals,



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- c. they are not conditional on the conduct of an individual or organisation - they must be made 'without any obligation',
- d. they are not made for the purpose of obtaining an improper business or other advantage.

V. Promotion, advertising and sponsorship policy

The Company conducts its marketing and sponsorship activities in accordance with its marketing strategy, while observing and respecting the following principles.

The marketing activities undertaken consist, in particular, in the organisation of events financed by the Company, participation in fairs and conferences, giving small gifts and include, in particular: the reimbursement or financing of travel costs and expenses incurred in connection with travel, such as food (meals), accommodation, transport.

The Company points out that these actions, being of a tangible pecuniary nature, must never create any impression that they involve a prohibited advantage, in particular by making others feel obliged to take unfair or unlawful actions or activities, or perceive the aforementioned actions as gratification.

Notwithstanding the foregoing, all expenses or costs incurred by the Company in connection with marketing and promotional activities must be accurately recorded in the Company books and records.

The Company's promotional and marketing activities shall comply with the following conditions:

- a. have a direct link between the cost or expense incurred and the promotional objective, in particular the presentation or display of the product or service or other support for the Company's business activity,
- b. cover costs actually incurred and fairly described,
- c. all expenses and costs should be duly documented,
- d. all expenditure and costs must be approved in advance by the Compliance Officer.

VI. Policy on record keeping and accounting

The books and records, as well as the Company's accounting documents, shall be maintained in accordance with applicable laws, in a reliable and diligent manner. Failure to record or the improper recording of funds, assets or transactions to circumvent the law is strictly prohibited.

Only authorised persons shall have access to accounting systems, books and records. It is forbidden to destroy, move or store records in a way that is contrary to the law and the relevant procedures in this area.

VII. Policy on dealing with third parties

The commissioning of any act in the name, on behalf or in the interest of the Company must be in writing and contain a specific clause requiring the contractors to comply with the rules of ethical conduct adopted by the Company, unless such obligation has been imposed on the contractor in a different format. The contractor's failure to comply with the said obligation shall constitute grounds for the Company to terminate the contractual relationship, provided that it is possible in a given legal relationship.



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All consultants, suppliers, service providers and generally all third parties shall be selected and appointed in a completely impartial, independent and objective manner. In selecting such entities, the Company shall assess their competence, reputation, independence, organisational skills and ability to correctly and timely perform their contractual obligations and related tasks.

All advisors and other entities providing services to the Company must at all times and without exception act with honesty and integrity and behave in a manner fully consistent with all the principles of propriety and legality contained in the codes of ethics they have adopted.

The Company establishes and engages with business partners whose reputation has been previously verified. In cases where a suspicion of corrupt practices has been identified on the part of such partner, the Company shall consider whether to investigate further to verify the reputation and integrity of the third party and assess whether there is a need for increased diligence and monitoring or whether the proposed collaboration should be abandoned.

The following principles shall be applied in relation to the use and remuneration of external entities:

- a. services provided by external bodies must be legal,
- b. no goods or services may be provided by Public Officers or by external bodies recommended by Public Officers,
- c. The agreed remuneration for goods or services provided by external bodies must be calculated in a reliable manner, on a competitive (comparison of available bids) and market basis, appropriate to the value of the provision,
- d. it should be borne in mind that agreeing on and paying surprisingly excessive and exorbitant remuneration may be treated as an effort to provide an additional hidden benefit of a corruptive nature, therefore an analysis should always be carried out to rule out such a possibility,
- e. external companies should have a proven track record in the industry or speciality in which the service or good is being procured,
- f. cooperation with an external company should be documented by a written agreement containing, in particular, provisions on the nature of the services provided and the remuneration to be paid,
- g. any contract with an external company must contain anti-corruption clauses in accordance with the adopted example of an anti-corruption clause for contracts, unless such obligation has been imposed on the contractor in a different format.

The manner of verifying a business partner is specified in the document titled *Verification of Business Partner Credibility*.

In case of doubt, it is necessary to consult the Compliance Officer.

VIII. Policy on dealing with persons hired to represent the Company or its interests (Agents)

In carrying on its business, the Company uses agents, consultants, attorneys and representatives who must comply with the Company's requirements of honesty and professional integrity. The Company may be held liable for improper actions or illegal payments by its Agent unless it takes reasonable steps to prevent or minimize the risk of such actions.



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It is prohibited to (i) offer or give any benefit through Agents and (ii) offer or give a benefit to any third party with the knowledge that all or part of the payment will go directly or indirectly to a Public Officer. Awareness in the above sentence also means knowingly and intentionally disregarding or ignoring such knowledge.

The Company's Employees and Representatives should use their best efforts to ensure that third parties engaged by them do not make, offer, solicit or accept improper payments on behalf of the Company. Any expenses paid to third parties should be proper and reasonable compensation for services actually rendered and should be paid directly to the third party in question. Strict financial records should be kept of all payments.

The Company's Employees and Representatives should pay attention to any warning signs based on their experience and expert judgment in order to identify situations that could potentially lead to corrupt behaviour. In particular, the Company's Employees and Representatives should pay attention to warning signs such as:

- a. the Agent's negative reputation or previous involvement in corrupt activities;
- b. Agent's refusal to confirm compliance with this Policy,
- c. requests for unusual methods of payment e.g. large sums in cash, payment of remuneration to another third party;
- d. reluctance to enter into a formal written agreement, particularly where this is standard procedure;
- e. knowledge of an Agent's relationship with a Public Official.

The above list is merely an illustrative catalogue and is not exhaustive. Any observation of warning signs should be reported immediately to the Compliance Officer.

IX. Relations with Public Officers

In relations with Public Officials, no action shall be taken that contains any element of corruption or that, even in the perception of the Public Official, could be considered an attempt at corruption.

Any direct or indirect solicitation by Public Officers of pecuniary or personal benefits for themselves or their relatives or relatives, or for any other designated beneficiaries - to ensure that in return they take action within their authority or refrain from such action towards the Company - must be reported immediately to the Compliance Officer.

X. Area of risk and other malpractices and how to counter them

1. Anti-fraud and internal fraud policy

The Company has developed and applies internal procedures and mechanisms to prevent and detect fraud and misconduct. The rules on prevention and detection of fraud and misconduct set out in this document are intended to set minimum standards in this regard for all Company Employees and Representatives in all countries in which the Company operates.

Properly designed and enforced internal controls for the prevention and detection of fraud and misconduct are one of the key elements contributing to maintaining the trust of customers and business partners, as well as ensuring that the Company can continue to grow properly.

Improper or fraudulent practices include, but are not limited to, the use or presentation of false, inaccurate or incomplete statements or documents intended to misappropriate or unlawfully withhold funds from the Company's budget, the use of Company funds for purposes other than those for which they were originally granted, overbilling and tax fraud. Abuse is also a failure to act in violation of generally applicable laws or in violation of the Company's values and principles which results in an unauthorised benefit to the person committing the abuse or in losses to the Company. These examples do not constitute a complete catalogue of the activities included in this category. The primary objective of fraud and abuse prevention is to prevent, detect, remedy (where detected) and report fraud.

These rules apply to internal fraud only. They do not apply in cases of external fraud (including fraud committed by customers and claims by customers to defraud, as well as external fraud using modern information technology).

2. Protection and proper use of the Company's assets

The Company's Employees are responsible for protecting the Company's property and using it in a proper and efficient manner. In particular, employees must protect Company property from loss, damage, misuse, theft, misappropriation or destruction. Any situation or accident that may lead to theft, loss, misuse or waste of Company property, i.e. events that may have a direct impact on the Company's profitability, should be reported immediately upon discovery to your supervisor or the Compliance Officer.

Employees should be alert to possible abnormal events or transactions. Examples of warning signs include:

- a. unusual or improperly documented payments.
- b. purchases that have not gone through the normal valuation procedure.
- c. excessive rates of remuneration paid to consultants.
- d. regular use of the same consultants (e.g. because of family connections).
- e. the use of government officials as consultants or the provision of travel grants to government officials.
- f. selling assets to third parties in a manner inconsistent with established procedures.

3. Ordering of goods and services

The purpose of this procedure is to ensure transparency in the evaluation and selection of suppliers of goods and service providers (hereinafter jointly referred to as "Suppliers") that deliver goods or perform services as part of the Company's activities. The subject of the procedure are the principles and methodology of proceeding in the selection of Suppliers, placing orders and concluding contracts for the purchase of goods and services as part of projects implemented under the Company's business activities.

Employees who procure goods and services from third parties on behalf of or for the Company must comply with the following rules:

- a. Fairness / competitiveness of offers: Employees shall treat all - without exception - potential Contractors fairly when it comes to purchasing negotiations;
- b. Neutrality: Employees are prohibited from accepting, directly or indirectly, any consideration that might constitute a need to reciprocate, from actual or potential Suppliers.
- c. Confidentiality: Supplier bids and contractual content are confidential and should be protected accordingly. Under no circumstances will such information leak outside the Company. The disclosure of information referred to above may be carried out in exceptional situations only with the approval of the Compliance Officer.
- d. Transparency / Record-keeping: All material aspects of a purchase decision need to be recorded in a document kept at least until the end of the depreciation period of the object of the transaction. In the case of non-depreciable intangible assets, they should be kept at least until the signed contract expires.

Services and goods related to the Company's operations are ordered on the basis of requests which:

- a. are at least in writing,
- b. require acceptance by an authorised person,
- c. are transferred to the organisational unit responsible for the purchase of a given service.

Acceptance of requests and orders includes:

- a. review and verification of the requisition or order,
- b. verification of budget coverage,
- c. approval by an authorised person.

XI. Training

The Company's Employees are required to participate in training on the implementation of this Policy. Training is intended to ensure knowledge of national and international anti-fraud and anti-corruption legislation, the contents of this document and all other anti-corruption initiatives and the consequences of committing acts related to corruption. The provision of training is planned, organised and supervised by the Compliance Officer.

The addressees of this Policy shall know and apply its provisions and comply with the anti-fraud and anti-corruption legislation to enable them to make responsible decisions and to respond appropriately to corruption risks they may face in the performance of their duties.

XII. Rules of reporting misconduct

The Company's Employees are required to report any incidents that may lead to a violation of this Policy to the Compliance Officer.



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Reports will be investigated on a confidential basis. No Employee who makes a report in good faith of an actual or suspected violation of this Policy will suffer any retaliation by the Company.

In the event that there is a reasonable suspicion of a violation of this Policy or the Company is aware of such violation, the alleged violators may be subject to an internal review by the relevant Company service. The Company reserves the right to take appropriate action with respect to such persons.

The procedure for reporting irregularities is set out in detail in the Procedure for internal reporting and handling violations and follow-up actions no. IP-039-01.

XIII. Accountability

The addressees of this Policy are obliged to read and strictly adhere to this document.

Failure to comply with this Policy may result in the application of disciplinary sanctions against Employees. An Employee's breach of the rules set out in this Policy constitutes a breach of his basic employment obligation referred to in Article 100 § 2(6) of the Labour Code with legal consequences arising from the applicable laws, including the possibility of applying Article 52 of the Labour Code, i.e. termination of the contract with the Employee with immediate effect.

Suspected violations of this Policy or regulations will be investigated and prosecuted until a determination is made, including legal action, criminal prosecution and disciplinary action where appropriate.

Failure to comply with this Policy may result in termination of cooperation with entities acting for and/or on behalf of and/or in the interest of the Company.

Violation of the principles set out in this Policy may constitute a criminal offence and may result in civil and criminal penalties for both the Company and the offender as well as seriously harm the Company's reputation.

XIV. Execution

The members of the Management Board and the managers of Endego Sp. z o.o. are obliged to put in place mechanisms and instructions to implement this Policy. The results of the process will be the subject of specific actions taken by the Compliance Officer, whose task is to ensure that these processes within Endego Sp. z o.o. are carried out in compliance with the applicable rules.

This Policy is an internal document and must not be made available to third parties in any form whatsoever, except to entities authorised by law or by decision of the Management Board of Endego Sp. z o.o. This document is reviewed periodically for currency and applicability. The review shall be performed by the owner of the document.



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XV. Attachments

Attachment no. 1 – IP-027-02 - Form for verifying the reliability of a business partner

Attachment no. 2 - IP-027-03 Procedure for receiving and giving gifts and other benefits

Attachment no. 3 - IP-027-04 - Statement of Understanding the Procedure for receiving and giving gifts and other benefits

Attachment no. 4 - IP-027-05 – Form of benefit register

Attachment no. 5 - IP-027-06 - Procedure for managing conflicts of interest

Attachment no. 6 - IP-027-07 – Form for declaring a conflict of interest

Attachment no. 7 - IP-027-08 – Form of declaration of no conflict interests of an ENDEGO employee when entering into a business relationship

Attachment no. 8 - IP-027-09 – Form of declaration of no conflict of interest of an ENDEGO Business Partner

Attachment no. 9 - IP-027-10 - Tests of the accuracy of the accounts and financial reporting to identify potential frauds

Attachment no. 10 - IP-027-13 - Anti-corruption clause for contracts

XVI. Related documents

IP-039-01 Procedure for internal reporting and handling violations and follow-up actions

END OF DOCUMENT



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