

ANTI-CORRUPTION POLICY

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ANTI-CORRUPTION POLICY OF THE LINKK INDUSTRIAL GMBH

The Anti-Corruption Policy of the LINKK Industrial GmbH aims at defining uniform rules and standards of conduct allowing to identify, prevent, and reduce the risk of corruption and other abuses in companies.

Effectively managed anti-corruption activities are of paramount importance for the security and sustainable development of the LINKK Industrial GmbH and the values it stands for. It directly translates into the image of our organization as a stable and an accountable employer and business partner acting in a transparent manner, respecting the universally applicable business ethics and honesty standards, as defined in the Code of Conduct.

1. PURPOSE OF THE ANTI-CORRUPTION POLICY

In view of the foregoing, the whole LINKK Industrial GmbH has adopted and strictly adheres to the 'no tolerance for corruption' principle, acting at the same time in conformity with the legal regulations applicable to our organization, and fulfilling voluntary commitments to fighting against corruption.

This Policy provides guidelines that will help identify and avoid the risk of abuse. The Policy is addressed to the employees, collaborators, trade partners, all business partners and management staff of the companies belonging to the LINKK Industrial GmbH.

2. CONFORMITY WITH THE APPLICABLE LAW AND INTERNATIONAL CONVENTIONS

In most countries, bribery or an attempt to bribe is considered a delinquency punishable by substantial penalties, such as pecuniary penalties or imprisonment, imposed both in case of companies and employees. Some of those regulations are universally applicable international acts aimed at counteracting bribing and corruption (e.g. OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, United Nations Convention Against Corruption). Moreover, countries are working on bolstering their anti-corruption legislation. Due to the above, the LINKK Industrial GmbH takes appropriate measures to apprise its employees, collaborators and stakeholders of their duties and scope of responsibility.

Definitions: Corruption – What is it?

Corruption shall be understood as:

- offer, promise to bribe or bribery (active form, otherwise called active bribery or **bribing**); or
- accepting, soliciting, requesting, consenting to receive (passive form, otherwise called passive bribery or **venality**)

of a material profit¹ or personal benefit in any form and of any value, in exchange for granting other undue profit, which is unlawful or unethical, conflicts with the accepted rules of conduct, or violates law. Corruption shall mean offering or giving any material profit or personal benefit to obtain an undue profit (bribing), as well as requesting, accepting, or receiving any material profit or personal benefit in lieu of an undue profit (venality). Extortion, that is obtaining an undue advantage by resorting to violence, threat of violence or coercion, is a particularly reprehensible manifestation of corruption.

¹ Any good satisfying a particular need. Profits may be material (financial gains), for instance money, gift, reward, waiver of a penalty imposed following the inspection, or intangible (personal benefits enhancing the situation of the person they are given to), e.g., invitations,

Both, **public officials** (people holding positions in legislative, executive, judicial, and administrative bodies, or employed in state-owned companies), as well as people employed in the **private sector** may be the object of corruption. Making a payment to expedite administrative proceedings constitutes an example of this offense and a violation of LINKK Industrial's Anti-Corruption Policy, even if such payment would not infringe on the national law. In the light of the Anti-Corruption Policy, corruption is understood as bribing, venality, extortion, or soliciting, influence peddling, and laundering income from such practices.

3. PRINCIPLES OF THE ANTI-CORRUPTION POLICY

3.1 TRANSPARENCY OF THE CORPORATE GOVERNANCE

We run our business in a fair and honest manner, paying attention to modern solutions and dynamic development, ensuring at the same time the broadness and transparency of our activity. Our wish is that our attitude will make our business partners see us as a responsible and trustworthy business partner. We act in line with the applicable law. The LINKK Industrial GmbH adopts the non-tolerance policy for corruption in all aspects of its business.

Pursuant to our Policy, the following actions are prohibited at any time and in any form, regardless whether they are direct or indirect:

- Bribing or venality,
- Extortion or inducing to grant an undue profit,
- Influence peddling,
- Laundering income from corruption.

The above shall apply to the LINKK Industrial GmbH companies and its stakeholders.

The Anti-Corruption Policy of the LINKK Industrial GmbH should be understood and construed in line with the Code of Conduct and the work regulations applicable at the Company's locations. Therefore, each of us need to study the provisions on corruption. If there is some doubt about how to proceed in a situation where a corruption threat occurs, please contact your supervisor or the local Compliance Coordinator.

3.2 AREAS OF CORRUPTION RISK (CORRUPTION THREAT)

Reasonable gifts and invitations (meals, events, entertainment) may be supportive of establishing, maintaining, and developing relevant business relationships. It is LINKK Industrial's intention to protect its employees in such situations against being reproached for corruption, since their intention is just to maintain business relationships.

Our purpose is to define clear rules allowing to identify ways of behavior that violate the standards and regulations in force. Giving or receiving gifts in a manner considered inappropriate can expose our employees and the Company to allegations that they have violated the regulations related to corruption.

Therefore, before accepting a gift or offering someone else one, make sure you act in compliance with the principles adopted in our company.

Preferential deal, promise of promotion, promise of entering into a contract, disclosing classified information. A profit is undue if it should not be granted in accordance with the existing legal relation or state of fact.

What is allowed by us:

1. Gifts

- Accepting or offering modest and symbolic gifts with a value that, as a general rule, does not exceed the threshold determined in the accounting regulations for individual countries, with the **exception of cash** and cash equivalents (for example gift cards, coupons, securities, loans, etc.),
- Receiving and offering minor festive gifts as a part of the culture and customs of a given country.

2. Meals

As long as the invitation to a meal has business background, that is it is extended during a business meeting or is seen as an occasion to carry business conversations, and the price of the meal corresponds to that of a standard work meal as determined in local or other applicable standards, or is appropriate for the invitee's position, circumstances and occasion.

Employee is not allowed to offer directly or indirectly or to give gifts or grant benefits during business transactions, regardless of whether they are pecuniary or in any other form.

Please find below examples of behaviors we consider unacceptable:

- Giving, promise to give, offering or solicitation to accept any profit, including payments, gifts, trips, invitations or other, to achieve a specific business benefit or in acknowledgement of helping achieve one,
- Giving, promise to give, offering or solicitation to accept any profit, including payments, gifts, trips, invitations (meals, events, entertainment) or other profits for public officials or agents with a view to facilitate or expedite the course of standard procedures or commercial transactions,
- Accepting any profit from third parties in the event that the employee surmises or is convinced that certain business advantages are expected in exchange thereof,
- Accepting or offering sexual benefits.

The purpose of the Policy is to react not only against corruption, but also against other malpractices, which may include among others:

- Theft or appropriation of the company's property (cash, materials, products, tools, equipment) or that of third parties the employee maintains business relations with,
- Falsifying company's documents intentionally or providing false information and data in them,
- Keeping the company's records in a nonsolid or fraudulent manner, in particular by destroying, removing, hiding, altering or forging documents related to the company's operations,
- Disclosing false information in financial statements on purpose,
- Using the company's resources for private purposes.

3.3 RESPONSIBILITIES

Employees

Preventing, detecting, and reporting bribery and other forms of corruption are our and our subordinates' duty. All employees of the LINKK Industrial GmbH companies are bound to avoid any actions that may entail a violation of the 'No tolerance for corruption' principle. If you believe such a violation has occurred or may occur in the future, you need to notify your supervisor or the local Compliance Coordinator thereof as soon as possible.

A case you should report is a situation where a customer or prospect offers you something that could give them a business advantage for example they hope that you choose their offer from among other offers in return or suggests that the transaction is conditional upon giving a gift or monetary benefit (e.g. by ensuring that the offer you make on behalf of LINKK Industrial will be chosen from among other offers in exchange for the benefit).

In addition, if you are offered or given a valuable or luxurious gift by a business partner, you should immediately notify your supervisor or the local Compliance Coordinator thereof.

Trade partners, suppliers, companies cooperating with us:

Business partners, suppliers, and customers are bound by the Anti-Corruption Policy of the LINKK Industrial GmbH to act honestly, without intention of corruption or engaging in activity related thereto, and to comply with the following principles:

- Obeying the Anti-Corruption Policy,
- Refraining from offering or granting any financial or personal benefits,
- Cooperating with LINKK Industrial in the field of counteracting corrupt behavior,
- Ensuring that relations with public officials, individuals and entrepreneurs are open and transparent to rule out the possibility of allegations and corruption threats,
- Avoiding conflicts of interest that may entail corruption risk.

3.4 REPORTING MALPRACTICES

In the event of a suspected violation of the Anti-Corruption Policy or other provisions of law, the employees of the LINKK Industrial GmbH companies can communicate their concerns or seek advice through dedicated channels, without worrying about being repressed or discriminated and without fear of disciplinary proceedings.

Reported events are processed confidentially and investigated with due diligence.

4. FINAL PROVISIONS

The Policy applies to all employees, members of the Management Board and supervisory bodies of the companies, to proxies and representatives. Moreover, the LINKK Industrial GmbH requires external entities to comply with the standards of behavior set out in the Policy. Each of the Company's employees is obliged to read this document, and to comply strictly with its provisions.

The effects of corrupt behavior and non-compliance with the Anti-Corruption Policy, which range from admonition and reprimand to dismissal on disciplinary grounds, pecuniary penalty and notification of law enforcement agencies, are clearly determined by LINKK Industrial.

Each case of non-compliance with the procedure will be considered separately.

We assure raising the employees' awareness in terms of identifying corruption and other malpractices through information transfer, training, initiatives to fight against corruption that enable proper understanding of the Policy and applying its principles in everyday work.

To help you decide whether to give or receive a gift or invitation, read our quick guide – Help for decision making.