

# Anti-Corruption Policy

## REVISION II, 2023 r.



**uni**  
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*A comprehensive logistics operator*

[www.unilog.eu](http://www.unilog.eu)

Effective from 07 March 2023 r.

It is the Company's duty to conduct its business with honesty and integrity, in accordance with the laws of all countries in which it operates. This includes complying with all applicable laws, both domestic and foreign, not agreeing to questionable cash transfers or bribes to any person, in particular public officials. The adoption of this policy is aimed at ensuring compliance with the provisions and relevant requirements contained in the Code of Ethics of Uni-logistics Sp. z o.o. in chapters: VIII, IX, X, XI, XVIII to the extent that they comply with all applicable laws or legal requirements. This policy applies to all managers, specialists and employees of the Company and its subsidiaries and affiliates, as well as to all intermediaries, representatives, consultants and independent subcontractors acting on behalf of the Company.

### **Policy description**

#### **The Company's personnel cannot:**

- allow the Company's funds and other resources to be used for unfair or illegal purposes;
- commission or authorize anyone to give any money or give gifts or promises to give money or anything of value to any person or for the benefit of any person, including "public officials", in order to establish or maintain a business relationship with any person, to enable any person to operate, to obtain any other benefit in the conduct of business or which may create a suspicion of such use;
- give bribes or pay for dishonest actions of people in any position; □
- to consent to or tolerate any of the actions listed above;
- to make payments, facilities or provide any services to political parties and their members or candidates in order to influence their decisions, proposed laws or other proceedings concerning the Company;
- give or offer to give any money, gifts or anything of value to a third party on behalf of the Company if he or she knows or has reason to believe that these benefits will be passed on to a public official or any other person for the purpose of establishing or maintaining a business relationship with any person, enabling any person to do business, obtaining any other benefit in the conduct of the business or which may create a suspicion of such use, or making bribes or rewarding dishonest actions by persons in any capacity.

Company personnel involved in international business transactions must be familiar with the anti-corruption policies of the countries in which the Company operates and must consult with the Company's legal department in all questionable situations involving the transfer of funds.

Scrupulous observance of this policy by personnel is a top priority for the Company and is in the interest of its customers and employees.

### **Anti-corruption laws**

Due to the global scale of its operations, the Company is subject to anti-corruption laws of many countries. The legislation of 38 countries has been adapted to comply with the OECD Convention on Combating Bribery of Foreign Officials in International Business Transactions. This applies to most of the countries in Europe, Asia and the Americas where the Company operates. The Council of Europe

Convention on Action against Corruption in Criminal and Civil Law and the United Nations Convention on the Prevention of Corruption should also be complied with.

The main purpose of the documents listed above is to prohibit bribes to foreign officials in connection with international commercial transactions. Laws in many countries also prohibit bribes to national officials. The basic principle is prohibition of bribes to all public officials, both domestic and foreign.

### **Compliance procedures**

All employees and agents of the Company are, within the scope of their duties, obliged to comply with this policy and all applicable anti-bribery laws.

### **Reporting of infringements**

If you receive information about an irregular transfer, promise or permission to transfer money irregularly or about any other violation of the applicable anti-corruption rules or this policy, you must immediately notify the Company's Management Board or your immediate superior. Such information may also be sent to e-mail address [skargi@unilog.eu](mailto:skargi@unilog.eu), [compliance@unilog.eu](mailto:compliance@unilog.eu)

It should be noted that the information is confidential and requires legal advice. Due to the difficulty of properly investigating cases reported anonymously, we encourage you to report your concerns personally and directly to the persons mentioned above. Once a doubt has been raised, no further action should be taken until a reply is received. All persons to whom an alleged infringement is reported must inform their superiors accordingly.

### **Political contributions.**

No funds, facilities or services may be paid out or provided by the Company to support candidates in general elections, to political parties or public officials without the prior consent of the Company. If any political contributions are contemplated, all amounts, time and manner of payment should be approved in advance in writing by the Company's Board of Directors or the persons appointed by the Board of Directors.

### **Participation in social and charity actions**

Depending on the circumstances, the participation of employees in social and charity actions may also require the inclusion of anti-corruption provisions. Activities involving the transfer of money and funds or the provision of facilities or services must comply with policies and procedures, including, but not limited to, the internal approval process for the activities of the business unit and the Company.

### **Travel expenses, gratuities and payments allowed under current legislation**

Anti-corruption legislation provides for few situations where payments to or for the benefit of public officials are allowed, for example, travel and accommodation expenses or payments allowed under national legislation. **In these exceptional situations, an employee of the Company must obtain the prior approval of the Management Board.** The offer to cover or reimburse the costs and the actual payment or reimbursement of the costs to the public officer must be fully documented and must not violate the regulations applicable to that public officer. The expenditure must be reasonable.

### **"Gratuities"**

These are usually small amounts transferred to lower-level public officials in order to speed up or ensure a routine administrative procedure, for example to obtain a visa when legal requirements are met. Gratuities are sometimes acceptable if they are correctly recorded. However, in many countries they are prohibited by law. Accordingly, this policy **forbids** to give a gratuity, except in situations that pose a direct and credible threat to the health, safety or welfare of an employee or co-workers. In such a case, the payment must be properly and timely recorded in the books and records of the Company.

#### **Use of intermediaries**

Under this policy, the use of intermediaries to make unauthorised payments to any person, including a public official, is prohibited. The Company may be liable for the actions of third parties, whether or not it has agreed to do so. See "Guidelines for dealing with potential agents and joint venture partners and investing in foreign companies" below. It provides instructions on what to do before hiring an agent or consultant, establishing a business relationship with a joint venture partner or investing in another entity.

#### **Accounting books and records**

No undisclosed or unrecorded funds or resources may be maintained under this policy for any purpose or records kept in a way that conceals or distorts any form of transaction. Each transaction and disposition relating to the Company's assets must be properly approved in accordance with applicable procedures, recorded in a timely manner, properly recorded in terms of amount, accounting period and accounting classification and must accurately reflect the nature and purpose of the transaction. Do not enter into transactions if they require false or misleading entries in records. No accounting balance sheet should be created or maintained without proper documentation or with no real and reasonable basis. With the exception of fully documented deposit agreements concluded in connection with financing or merger and acquisition transactions, it is not allowed to establish any accounts for the Company for third parties, including bank accounts or securities accounts without the prior written consent of the Management Board of the Company or persons appointed by the Management Board. Corrections to accounting records should be made in accordance with established procedures. Final versions of documents must not be changed.

#### **Auditor enquiries**

Inquiries from the Company's internal or independent auditors should be answered immediately and comprehensively. No information must be concealed that may be essential to provide a complete and accurate answer.

#### **Forbidden uses**

You may not issue corporate cash cheques, bearer or third parties designated by the entity authorized to receive payment. Bank transfers should be made only to bank accounts of persons entitled to receive payments and not to accounts of third parties designated by these persons. It is not allowed to make unrecorded small cash transactions and cash transactions not confirmed by a receipt with the payee's signature. In such situations, the recipient must also be an active party in a fully documented business relationship with the Company. No funds may be transferred to the recipient of the payment outside the country in which its head office is located without the prior written consent of the Management Board. A person authorized to receive payments is a person with whom the Company has a documented business

relationship. Permitted exceptions include payments to a person supplying products or services to the Company in a situation where the Company has a business relationship with that person's parent company (for example, in the case of supply contracts with international entities). In the case of a commercial relationship with an agent or intermediary, direct payment to the person providing the product or service is allowed and, depending on the circumstances, may be the preferred payment method. Other exceptions require the prior written consent of the Management Board.

#### **Maintenance and storage of records**

Accounting or financial recording systems shall not be accessible to persons who are not duly authorised to see them. Records may be destroyed only in accordance with the Company's procedures for storing and destroying records. Original versions of the registers should not be removed from the Company without prior written consent.

#### **Mandatory acceptance procedures**

In order to reduce the risk of problems related to non-compliance with anti-corruption regulations, the most important and fundamental step is to carry out and document a proper verification procedure for potential local agents, partners and recipients of the investment before establishing a business relationship or making an investment. Proceedings should be particularly meticulous if local law or circumstances could make it difficult for the Company to terminate the relationship or withdraw from the investment. Special care must be taken when certain factors or warning signals occur. A warning signal is a set of circumstances which, in a given context, give reason to suspect that fraudulent activities may be planned or are likely to occur. The appearance of any of the following warning signals means that tighter control is required and that, depending on the circumstances, a business relationship may not be feasible:

- a) in the country where the potential agent, partner or addressee of the investment is located or where the Company intends to conduct business, the phenomenon of bribing public officials is common.
- b) a potential agent or party to the transaction (e.g., a potential partner, addressee of the investment or a member of the board of directors or one of the owners of the potential addressee of the investment) has a reputation for taking questionable actions, such as fraudulent or unethical transfers of money.
- c) there is a suspicion that a potential agent or party to a transaction will not be able to meet the planned services or false or inconsistent information has been presented during discussions or negotiations.
- d) A prospective agent or party to a transaction has a relationship with and/or an obligation to a public official or other person whose position enables him or her to influence the Company's business or the business in which the Company intends to invest or another person with whom a relationship is to be entered into in connection with the proposed transaction.
- e) A prospective agent or party to a transaction has a reputation for contributing significant amounts to political parties and their candidates.
- f) A prospective agent or party to a transaction requests that payments be directed to third parties, that payments be made to an account in another country or that the Company issue an invoice for an amount that substantially exceeds the actual price of goods or services.

- g) A potential agent or party to a transaction insists on anonymity or lack of transparency about the details of how to achieve the objectives.
- h) A prospective agent or party to a transaction refuses to provide expense records or asks for payment in cash (including by cash cheque) or refuses to disclose important accounting records or other financial information.
- i) The prospective agent or party to the transaction refuses to guarantee that they will not make unlawful offers, promise or make payments to public officials or other persons, or reject acceptance of proposed contractual provisions in applicable laws and regulations relating to bribery or accounting and record keeping.
- j) The commission plan requested by a potential agent is unusual or exaggerated (for example, a large amount is requested in advance or the fees are disproportionate to the experience of the agent or the services he provides).
- k) Managers of a potential agent, partner or addressee are paid unusual bonuses.

If any of the above warning signals or other questionable circumstances arise, no relationship or investment should be entered into or made without the approval of the Company's Management Board and complete and thorough verification of the potential agent, partner or addressee of the investment, including the explanation of the doubt to the extent to which the warning signals have arisen. The detailed verification procedure should be carefully documented. The documentation should describe the sources used (the sources must be reliable, competent and aimed at providing a realistic assessment); the results of the verification, including any uncertainties that have arisen during the course of the verification and how they were resolved or explained why they were not resolved and the reasoning behind the conclusion that the relationship is worthy of being established, including the evidence that was used in the decision-making process (for example, the experience, competence and resources of the potential agent).

#### **Contractual provisions and other measures**

In order to provide the Company with additional protection against negative consequences resulting from a breach of the requirements of applicable anti-corruption regulations, the commitment, business relationship or investment should be confirmed in a written agreement. The agreement should contain the following provisions, tailored to the specific situation.

- a) Prohibition on making payments in third countries and cash payments. Payments should be made by bank transfer or by cheque issued to the person who is the payee.
- b) The agent must undertake in writing not to employ an auxiliary agent or representative without the Company's prior written consent.
- c) No bribes to public officials or other persons, and no guarantee or written undertaking by which the parties inform that they accept and comply with applicable anti-corruption laws.
- d) In the case of an investment in an existing entity, an obligation should be entered into with the addressee of the investment to introduce explicit rules prohibiting bribes to public officials or other persons if the entity does not already have such rules.
- e) Guarantees and written undertaking to carry out appropriate internal control and to keep accurate books and records.

- f) Procedures to allow the Company to terminate or withdraw from the relationship at no additional charge and without further liability in the event that the other party or addressee violates any warranty, written settlement or anti-corruption or accounting obligations

A written agreement in itself does not eliminate the possibility of prohibited activities. Continuous verification of compliance with the terms of the contract and, where necessary, appropriate enforcement of these obligations is required.

Effective from 07 March 2023r.

Introduced by Order of the President of the Management Board dated 07.03.2023 r.

**Appendices:**

- 1) **Appendix 1 Giving and receiving gifts policy**

**Appendix No. 1 Anti-Corruption Policy**

**Giving and receiving gifts policy:**

## §1

The policy defines the rules of giving and accepting gifts in the Company.

1. The policy applies to all employees of the Company, as well as persons employed under managerial contracts or civil law contracts.
2. All threshold amounts specified in the Policy are expressed in PLN in gross amounts as of the date of receiving / delivering a gift.

## §2

A gift within the meaning of this Policy is any gift given or accepted benefits for which the giver/receiver does not pay. These are, in particular, material goods of monetary value, e.g. delicatessen baskets, leather and office accessories, tickets, free-entry tickets for entertainment and recreation events, gift vouchers. Discounts and non-monetary benefits, such as invitations to participate in events not directly related to official duties, in Poland or abroad, are also considered a gift.

## §3

1. The provisions of the Policy do not apply to business meetings (e.g. breakfasts, lunches, dinners) with customers and partners of the Company in order to build and maintain business relations. Employees may attend these meetings only as part of their duties.
2. The rules set out in the Policy do not apply to invitations that employees receive from the Company's customers or pass on to the Company's customers for banquets and events related to the performance of the employee's business tasks.
3. Participation in the events referred to in paragraphs 1 and 2 may not lead to a conflict of interest, and any doubts should be directed to the Management Board or a representative appointed by the Management Board in order to clarify them.

## §4

1. It is forbidden for Company employees to give or receive gifts from other Company employees in any form whatsoever, whenever the gift could be considered to affect the integrity of the work entrusted to them.
2. It is forbidden for the Company's employees to accept or give cash or cash equivalents (such as vouchers, etc.) which do not result directly from the internal regulations in force in the Company.
3. Accepting gifts from the Company's contractors is prohibited, except for those specified in § 5, paragraph 1, gifts of up to 250 PLN.

## §5

1. Subject to the following paragraphs and the provisions of § 6 and § 7, it is permitted to accept and give customary small corporate gifts (such as a delicatessen basket, small leather goods, gifts with the company logo).
2. It is permissible, without additional restrictions and consent of superiors, for employees to accept and give gifts of up to PLN 250 inclusive if it is related to the performance of official tasks.

3. Employees may accept and give gifts of a value between PLN 250 and 650 inclusive, subject to the documented consent of their superior (director of an organisational unit or managing director or Member of the Management Board). If an employee does not receive the employee's consent, the gifts received must be returned to the giver immediately.

4. Managing directors and directors of organisational units may accept and give gifts of a value between PLN 250 and PLN 2000 inclusive, after obtaining the consent of a Management Board Member.

5. The consents referred to in paragraphs 3 and 4 shall be given in writing (electronic).

#### **§ 6**

It is forbidden to accept or give gifts with a unit value exceeding:

1/ 650 PLN - in case of the Company's employees,

2/ PLN 2,000 - in case of the directors of organizational units, managing directors.

#### **§7**

It is forbidden to give gifts, regardless of their value, to state and local government officials in connection with their function. This prohibition applies to employees of state offices, employees of local government administration (municipal, communal, district or provincial) and persons performing public functions.

#### **§8**

1. Employees may participate in conferences, trainings or seminars organised by business partners (e.g. contract holders, contractors, other entities cooperating with the Company) if their subject matter is closely related to the scope of duties of employees participating in it.

2. Transport and accommodation costs related to the events referred to in paragraph 1 shall be covered by the Company. Documents confirming the Company's coverage of the above-mentioned costs should be made available during the conducted audits within the scope of the Policy implementation.

#### **§9**

1. Any perks/benefits actually received which result in a gratuitous (i.e. not related to costs or any other form of equivalent) contribution to the host person's assets, having a specific financial dimension, give rise to a tax obligation to the extent specified in the Personal Income Tax Act. A single perk/benefit not exceeding PLN 200 is exempt if the recipient does not have a civil law relationship with the Company on the date the perk/benefit is received.

2. The Company's employees are obliged to settle the perks/benefits received on their own, in the manner specified in the Personal Income Tax Act, except for those perks/benefits which were received from the Company.