

ANTI-CORRUPTION POLICY DL INVEST GROUP

Katowice 2023

ANTI-CORRUPTION POLICY

Introduction

DL Invest Group adheres to a zero-tolerance policy towards all forms of corruption.
Corruption is contrary to our Company's principles of functionality and responsibility. We act fairly and honestly. We strive to act in a modern, dynamic and friendly manner and we are committed to openness and transparency in our operations. We want to be trusted by our cus-tomers and colleagues and seen as a responsible corporate citizen.
The zero-tolerance policy on corruption applies to everyone, from Company employees through colleagues to business partners acting on our behalf. It is the responsibility of all man-agement to take a key role in creating an organizational culture in which corruption is unlikely to occur and is unacceptable in any form. The Anti-Corruption Policy should be widely com-municated and implemented among our Company's employees.
This Anti-Corruption Policy should be interpreted in conjunction with the applicable Polish and international legal regulations regarding the phenomenon of corruption, which together set out a model pattern of conduct when encountering the phenomenon of corruption in pro-fessional life.

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Aim

The purpose of this Policy is to establish an obligation for us and our colleagues and business partners to have zero tolerance for bribery and corruption as well as to ensure that measures are in place to operate in compliance with applicable laws. The policy provides guidance to identify and avoid risks of fraud. The policy is aimed at employees, coemployees, contractors, all business partners and the management of DL Invest Group. The DL Invest Group Anti-Corruption Policy should be understood and treated consistently with the Company's Code of Ethics and the Work Regulations. As part of our communication efforts to prevent all forms of corruption, the Anti-Corruption Policy should also be communicated to all DL Invest Group stakeholders (including customers and suppliers). The Anti-Corruption Policy is not the only source of information or interpretation of every business situation and, therefore, it is the responsibility of each of us to familiarize ourselves with the legislation on the phenomenon of corruption. If you are unsure of how to act in a corruption situation, you should contact your supervisor or Chief Operating Officer (COO).

Definitions of bribery and corruption

Bribery - offer, promise or giving (active form) - soliciting, demanding, agreeing to receive a bribe (passive form) in any form, of any value, which may be considered a case of solicitation of bribery (active or passive), which is contrary to accepted rules of conduct, illegal, corrupt, unethical or in breach of the law.

Corruption - the abuse of official position, power or influence to obtain unofficial and unwarranted benefits personally or for others. It is also the offering, giving or receiving in any form, regardless of the value of any goods. A „benefit" is considered to be not only a benefit of a material nature, but also of an intangible nature inter alia a donation, an employment contract, classified information, preferential treatment, gifts, rewards, invitations. In the light of the Anti-Corruption Policy, corruption is bribery, extortion or solicitation, trading in influence and legitimizing the proceeds of these practices.


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Principles of the Anti-Corruption Policy

I. Transparency of Corporate Governance

At DL Invest Group, we act fairly and honestly. We make every effort to act in a modern, dynamic and friendly manner and we are committed to openness and transparency in our operations. We want to actively participate in business as a responsible and trustworthy company. We act in accordance with the applicable legal standards. DL Invest Group applies a zerotolerance policy on corruption in all segments of its business. We actively and committedly enforce the principles of the Anti-Corruption Policy and are committed to training those working at DL Invest Group to comply with our principles. In accordance with the adopted Policy, the activities listed below are always and in any form prohibited, whether indirect or direct both within DL Invest Group and in relations with its stakeholders:

- bribery
- coercion or inducement
- revenue trading
- legalising the proceeds of corrupt activities.

We can assure you that a person reporting suspected wrongdoing or refusing to engage in bribery or corruption will not face negative consequences for their decision.

II. Compliance with laws and international conventions

This Anti-Corruption Policy stipulates that DL Invest Group will comply with both national and international anticorruption laws in its business activities, taking into account the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the United Nations Convention Against Corruption of the Council of Europe and the United Nations Criminal Law Convention Against Corruption, United Nations Convention against Corruption, the Council of Europe Criminal Law Convention on Corruption. DL Invest Group, in countries with local anti-corruption regulations such as the US Foreign Corrupt Practices Act (FCPA) or the UK Bribery Act, ensures compliance and application of such local laws.


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III. Areas of corruption risk

Gifts or invitations (meals, events, entertainment) that are reasonable can support the process of establishing, maintaining and developing meaningful business relationships with contractors or others. The intention of DL Invest Group is to ensure that in such situations our employees do not feel exposed to accusations of maintaining the aforementioned business relationships by engaging in behavior contrary to applicable norms and regulations. Receiving gifts or giving them in what is considered to be an inappropriate, illegal manner may expose both employees and the Company to accusations of violating corruption laws. Therefore, before you accept a gift from someone or offer one to someone, you should make sure that your action is in line with our Company's policies. If you have any doubts in this regard, consult your supervisor or the COO.

In our Company we allow:

- accepting or offering modest gifts, the value of which does not exceed the equivalent of PLN 400. Gifts may not include cash or cash equivalents (e.g. gift cards, vouchers, etc.),
- accepting and offering small Christmas gifts as part of their culture and customs.

Examples of actions that we consider unacceptable in our Company:

- giving, promising to give, offering or soliciting a gratuity in the form of payment, a gift, a trip, an invitation or any other consideration in order to obtain a specific business advantage or as a thankyou for obtaining a business advantage,
- giving, promising to give, offering a gratuity in the form of payment, a gift, a trip, an invitation (meals, entertainment) or any other benefit to a government official or intermediary in order to improve or expedite the performance of routine procedures



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Every investment is a new challenge...

- promise to pay or accept payment from third parties where you suspect or are certain that they expect certain business benefits in return,
- The acceptance of a gift, trip, invitation (meals, parties, entertainment) or other benefit, or the promise to receive them from third parties.

All contact with contractors, colleagues and clients of DL Invest Group must only take place in a business relationship. Contact should take place through email correspondence, business telephones and through face-to-face meetings with the knowledge and consent of your supervisor. In email contacts we only use company emails. DL Invest Group does not accept or give bribes (financial gratuities). We expect third parties to apply the principles of our Policy with due diligence.

IV. Responsibilities of Employees and Associates

The prevention, detection and reporting of bribery, as well as other forms of corruption, is the duty of every person working in or with our Company, as well as it is the duty of those who work under our supervision. All DL Invest Group employees are obliged to avoid any action that could lead to a breach of the abovementioned principle. If you suspect that such a violation has occurred, or may occur in the future in any form, you should report it to your supervisor or the Chief Operating Officer (COO) as soon as possible. An example of such an instance that you should report immediately is when a customer or prospective customer offers you something through which they could gain a business advantage, or suggests that the giving of a gift or monetary benefit is a condition of a transaction. If you are offered or receive a highvalue or luxury gift from a business partner, this should be reported immediately to your line manager or Chief Operating Officer (COO).

V. Obligations of contractors, suppliers and co-operating companies

DL Invest Group's anticorruption policy commits our business partners, suppliers and customers to act with integrity without corrupt intentions or activities and to comply with the following principles:

- comply with the principles of this AntiCorruption Policy,
- not to offer or give any financial or other advantage or otherwise,
- cooperate with the DL Invest Group in eliminating corrupt behavior,
- ensure that relationships with public officials, private individuals and other business people are open and transparent and transparent so as to exclude the possibility of accusations of and corruption risks,
- avoiding conflicts of interest that could lead to corruption risks.

VI. Procedure for reporting abuse

Employees and associates of DL Invest Group, using dedicated channels, can report their concerns or seek advice when there is a suspected violation of this Anti-Corruption Policy or other laws, without fear of reprisals, acts of discrimination or disciplinary proceedings. All reports are treated confidentially and investigated with due diligence. Suspected violations of DL Invest Group's Anti-Corruption Policy or other laws can be reported through the same system used to report all types of unethical conduct, i.e. by using the whistleblowing box or the email address etyka@dlinvest.pl, as well as directly to the Chief Operating Officer (COO).

Record keeping, transparency and control procedures.

The provisions mentioned above oblige DL Invest Group to demonstrate compliance with the applicable regulations and relevant procedures designed to ensure the accuracy of the accounts and records. DL Invest Group is therefore guided by the principle of full transparency in its operations and applies adequate control processes. DL Invest Group's Board of Directors and its designees periodically monitor and review compliance with this policy and procedures related to the Company's risk management.

VII. Final provisions

Every employee and associate of DL Invest Group is obliged to read this document and to strictly adhere to its contents. DL Invest Group clearly defines the consequences of corrupt behavior and noncompliance with the principles of the Anti-Corruption Policy - from a warning, reprimand up to and including disciplinary dismissal, financial penalty and notification of law enforcement authorities. Each case of noncompliance with this procedure will be dealt with on a caseby-case basis.

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