

Anti-Corruption Policy

1. Introduction

SACA Europe sp. z o.o. is dedicated to conducting its business with integrity and in compliance with all applicable anti-corruption laws, including the U.S. Foreign Corrupt Practices Act, the UK Bribery Act, EU legislation on anti-corruption, and other local regulations. This policy sets the standards for all employees, officers, directors, agents, and third parties representing SACA Europe sp. z o.o. to ensure that they act ethically and lawfully in all business dealings.

2. Scope

This policy applies to all employees, contractors, consultants, agents, and third-party representatives of SACA Europe sp. z o.o. globally. It covers all forms of bribery, corruption, and facilitation payments and ensures compliance with international anti-corruption laws.

3. Prohibition of Bribery

SACA Europe sp. z o.o. strictly prohibits the offer, payment, solicitation, or acceptance of bribes in any form, whether directly or indirectly through third parties. This includes providing or receiving anything of value with the intent to improperly influence any business outcome or secure an unfair advantage. No employee or third party acting on behalf of SACA Europe sp. z o.o. may:

- Give or pay a bribe, or authorize a bribe to be given, either directly or through intermediaries.
- Solicit or accept bribes from any party, whether private or governmental.

Bribes can take many forms, including cash, gifts, entertainment, or any other benefits that could be perceived as influencing a decision or action.



4. Gifts, Travel, and Entertainment

Gifts, hospitality, and entertainment must always be reasonable and appropriate. SACA Europe sp. z o.o. employees may offer or accept such benefits only when they are modest, legal, and not intended to secure an improper business advantage. The following guidelines must be observed:

- **Gifts:** Employees may only give or receive nominal gifts that are customary in the context of a business relationship, such as branded promotional items. Cash or cash equivalents, including vouchers and gift cards, are strictly prohibited.
- **Entertainment:** Entertainment, such as meals or event tickets, must be directly related to a legitimate business purpose and must not be excessive in value. Entertainment expenses must be approved by management and accurately recorded in the company records.
- **Travel:** Third-party travel expenses may only be covered if they are directly related to business activities, such as attending conferences or training sessions. Travel must be reasonable in cost and must not create an impression of influence over business decisions.

5. Dealing with Government Officials

Special care must be taken when dealing with government officials. SACA Europe sp. z o.o. employees are prohibited from offering gifts, payments, or hospitality to government officials in exchange for favorable treatment. All interactions with government officials must comply with applicable laws, and any expenses related to government officials must be approved by legal or compliance departments.

- **Facilitation Payments:** SACA Europe sp. z o.o. strictly prohibits facilitation payments, which are small, unofficial payments made to expedite routine governmental actions. Any requests for such payments must be reported to the legal or compliance department immediately.

6. Third-Party Relationships

SACA Europe sp. z o.o. expects its suppliers, agents, and other business partners to comply with the same high ethical standards outlined in this policy. Proper due diligence must be conducted on all third parties, particularly those acting on behalf of the company, to ensure compliance with anti-corruption laws. Contracts with third parties must include anti-corruption clauses, and business partners must be monitored for compliance.



7. Books and Records

Accurate and transparent record-keeping is essential to ensure compliance with this policy. All transactions must be fully documented, and no undisclosed or unrecorded accounts should be maintained. Employees must ensure that all expenses, including those related to gifts, travel, and entertainment, are properly recorded in the company's financial system.

8. Reporting Violations

Employees who suspect or become aware of any violations of this policy must report their concerns to the compliance or legal department. SACA Europe sp. z o.o. ensures that employees who report violations in good faith will not face retaliation. Reporting channels may include anonymous reporting mechanisms if available.

9. Penalties and Enforcement

Violations of this policy will result in disciplinary action, which may include termination of employment. Furthermore, individuals involved in corrupt activities may face civil or criminal penalties, including fines or imprisonment. SACA Europe sp. z o.o. will cooperate fully with legal authorities in cases of corruption or bribery.

10. Training and Awareness

All employees and third-party representatives will receive regular training on anti-corruption laws and this policy. The training will help employees recognize potential risks, understand their responsibilities, and adhere to legal and ethical standards in all business transactions.

11. Monitoring and Review

SACA Europe sp. z o.o. is committed to regularly reviewing and updating this policy to ensure ongoing compliance with evolving laws and industry standards. The compliance department will monitor the implementation of the policy, conduct audits, and investigate any potential violations.

