

Anti-corruption policy

Hanke Tissue Ltd.

Table of contents:

- 1. Purpose and scope of application**
- 2. Terminology**
- 3. Basic principles of operation**
- 4. Gifts, Hospitality and Entertainment Expenses**
- 5. Accounting and Financial Control**
- 6. Procedure for reporting irregularities and their verification**
- 7. Training and consequences of violations**
- 8. Final provisions**

1. Purpose and scope of application

This Anti-Corruption Policy establishes rules and procedures aimed at preventing, detecting and combating corruption and other unethical practices in the activities of Hanke Tissue sp. z o.o. The purpose of this Policy is to establish uniform rules of conduct with regard to abuses committed to the detriment of the Company to the detriment of public funds, defined as corruption or conflict of interest, with a view to preventing and counteracting such activities. The purpose of the Policy is also to ensure the transparency of the Company's activities in relation to its contractors, as and the authorities supervising its activities. The Anti-Corruption Policy applies to all corrupt practices, situations defined as conflicts of interest and other abuses involving the Company's employees, as well as its contractors, experts, consultants, suppliers and any entities in business relations with the Company. The policy should be observed by all employees and entities cooperating with the Company, regardless of the form of employment, cooperation, function performed or position held.

2. Terminology

- a) Corruption - Promising, offering, giving, accepting or requesting any undue benefit (financial or otherwise) as an incentive for dishonest or improper conduct.
- b) Bribe - Any item of value (cash, gifts, services) offered or given to influence a business or public decision.
- c) Conflict of interest - A situation where the private interests and the professional responsibility of a person or institution with the authority to make a specific decision.
- d) Company – Hanke Tissue Sp. z o.o.
- e) Employee – a person in an employment relationship with Hanke Tissue Sp. z o.o.

3. Basic principles of operation

- a) Hanke Tissue sp. z o.o. has a zero-tolerance policy towards all forms of corruption and bribery.
- b) The anti-corruption principles of Hanke Tissue Sp. z o.o. apply to all Company Employees, business partners, service and material suppliers, and other entities with which the Company cooperates, regardless of their location and function.
- c) It is prohibited to offer, promise, give, accept or authorise any bribe, directly or indirectly.
- d) All activities must comply with local anti-corruption laws and relevant international regulations.
- e) All contacts with customers and entities cooperating with the Company may only take place for purposes related to the performance of the Company's duties and tasks. Contact should take place via e-mail, post, business telephones and face-to-face meetings at the Company's headquarters or another location justified by the purpose of the meeting. Only business email addresses should be used for email correspondence.
- f) In the case of business trips, the focus should be on the substantive purpose of the trip (training, inspection, presentation).
- g) Company employees may not use their position to gain personal benefits at the expense of a contractor, subordinate or other cooperating entity.

- h) Employees are responsible for recognising and eliminating any situations that could be interpreted as corrupt.

4. Gifts, Hospitality and Entertainment Expenses

These practices are permitted only if:

a) Gifts

- They are occasional, of moderate value and symbolic in nature (e.g. company gadgets, small holiday gifts).
- They are given in a transparent manner and are not intended to influence business decisions.
- They do not give the impression that the giver expects something in return.
- Limit: The value of a gift to one person per year may not exceed PLN 500.00 gross. Any gifts of higher value must be approved in writing by the Management Board.

b) Hospitality and Entertainment Expenses

- They are reasonable and have a legitimate business purpose (e.g., meeting at a restaurant, attending a conference).
- They do not create the impression of obligation or undue advantage.

Prohibitions:

- Absolute prohibition on accepting or offering cash.
- Absolute prohibition on offering any gifts or hospitality to Public Officials without prior written consent from the Management Board and demonstration of compliance with regulations.

5. Accounting and financial control

- a) All transactions and expenses must be accurately and transparently recorded in the Company's accounting records.
- b) It is prohibited to create false, misleading or incomplete financial records in order to conceal dishonest practices.
- c) Regular internal controls and external audits will verify compliance with this policy and anti-corruption laws.

6. Procedure for reporting and verifying irregularities

- a) Any employee, associate, or business partner who has reasonable suspicion or knowledge of a violation of this Policy is required to report it immediately.
- b) Reports may be submitted:
 - Directly to your immediate supervisor (in the case of a report by an employee)
 - To the human resources department
 - Via an anonymous reporting channel - e-mail: sygnalista@hanketissue.pl or sygnalista@hanketissue.com.pl ;
 - By post, to the postal address of Hanke Tissue, ul. Fabryczna 1, 66-470 Kostrzyn nad Odrą, with the note: "To the attention of the irregularities coordinator".
- c) The employee or other person making the report is guaranteed anonymity by the persons verifying the information, as well as by the persons to whom they have reported the abuse
- d) The head of the human resources department takes action based on the information received to verify its accuracy.
- e) If the information is not confirmed by facts, no further investigative steps will be taken.
- f) The person who made the report shall be informed of the investigative measures taken and their results, unless the report was anonymous.
- g) The person making the report is obliged not to contact the person suspected of misconduct in order to establish any facts related to the reported misconduct.
- h) The person making the report should exercise discretion and not discuss the matter, facts, suspicions or allegations with anyone, unless specifically requested to do so by

the head of the human resources department or authorised public authorities such as the police or tax authorities.

- i) During an investigation into alleged abuse, every effort should be made to avoid taking action on the basis of false or unfounded accusations and to avoid statements that will have negative consequences for the employee or customer.
- j) The head of the human resources department shall verify the information received from the employee or cooperating entity on their own, in order to verify the likelihood of the occurrence of the fraud that is the subject of the report.
- k) In the course of clarifying the circumstances of the actions, the employee or cooperating entity in relation to whom the report of abuse was made shall be given the opportunity to present their position on the matter.
- l) The head of the HR department shall indicate the entities obliged to take corrective measures to prevent similar incidents in the future.
- m) If it is determined that the incident under investigation constitutes corruption or other abuse prosecutable by law, the head of the human resources department or a person designated by him shall notify the competent law enforcement authorities of the incident.

7. Training and consequences of violations

- a) Anti-corruption awareness in the company is built in two ways:
 - All employees are required to read this Policy upon employment and to confirm in writing that they will comply with its principles.
 - Management and employees in positions exposed to the risk of corruption (in particular the purchasing and sales departments) are required to undergo regular training in anti-corruption.
- b) Violation of this Policy will be treated as a serious breach of employee obligations and may result in:
 - Disciplinary penalties, including disciplinary dismissal.
 - Civil and criminal liability under applicable law.

8. Final provisions

- a) The head of the human resources department is responsible for supervising the implementation and updating of this Policy.
- b) This Policy shall enter into force on the date of its approval and announcement by the Management Board of Hanke Tissue sp. z o.o.
- c) This Policy is subject to regular reviews, conducted at least once a year, and each time there are significant changes in the legal or business environment or in the structure of the organisation. The Head of the Human Resources Department, in cooperation with the Chief Financial Officer, is responsible for the review process, and the Company's Management Board is responsible for approval.
- d) Each employee, associate and business partner is personally responsible for understanding and complying with this Policy.

Table of changes

Issue	Date	Description of changes	Prepared by	Approved
1	1 December 2025	First edition of the procedure	Anna Juszczuk	Robert Szczepkowski