

ANTI-CORRUPTION CODE

ENSON SP. Z O.O.

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I. INTRODUCTION

1. *What is the purpose of the Code?*

The Anti-Corruption Code (hereafter referred to as the "**Code**") is a set of principles to help prevent corruption in our company. It also shows how to recognise and report suspicious situations. The Code shows how to deal with difficult situations and who to turn to for help.

It applies to all ENSON employees and associates, regardless of position.

Our aim is to build trust and promote ethical behaviour among employees, colleagues and business partners. Setting and respecting principles is the foundation of ENSON's position. The Anti-Corruption Code demonstrates a commitment to countering all forms of corruption within our organisation's activities, including business relationships.

Corruption is damaging - it carries the risk of financial loss and damage to reputation. Therefore:

- ✓ every one of our employees and associates has a duty to report any situation that does not comply with the Code,
- ✓ we promote responsible and honest behaviour,
- ✓ we do not tolerate any attempt at corruption.

We do not accept that our employees, associates or persons acting on our behalf are involved in corrupt activities.

2. *How do we act?*

We are guided by quality and credibility in our day-to-day operations, so we do not accept any attempt at corruption.

- ✓ We comply with anti-corruption laws in all countries in which we operate.
- ✓ We apply zero tolerance - we draw consequences against those who violate the Code.
- ✓ We regularly review our operations and processes to exclude risky situations.
- ✓ We introduce preventive measures - from early detection to education.

3. *Training and support*

We do our due diligence to remain in compliance with Polish regulations as well as international standards.

- ✓ We ensure compliance with Polish and international regulations.
- ✓ We organise periodic training to raise awareness, teach how to counter corruption and help identify risks.

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4. Do you have any doubts? Contact the Compliance Officer

The Code as a guideline does not contain a closed list of possible scenarios for corrupt activities or behaviour. Therefore, when in doubt, contact the TDJ Group Compliance Officer - he is our first line of support. Ask him/her how to apply the regulations or how to understand them.

II. CORRUPTION

1. What is corrupt activity?

Corruption is a complex and multidimensional phenomenon. It is most often associated with giving or receiving bribes. In reality, corruption is the abuse of power for personal gain.

It can take various forms, such as:

- bribes,
- illegal remuneration or commission,
- paid patronage (i.e. 'getting things done' for a fee),
- influence peddling,
- undeserved reward.

In some cases, corruption can also be:

- discounts,
- services,
- various forms of entertainment.

Corrupt activities may involve:

- individuals,
- companies,
- public officials.

2. Types of benefits

For the purposes of this Code, we distinguish between two types of benefits:

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Financial benefit	Personal benefit
<p>It is everything that has material value and satisfies needs. This includes:</p> <ul style="list-style-type: none"> • increase in assets, • favourable agreements (e.g. cheap loan, donation, debt cancellation), • winning a tender. 	<p>It is something that has no monetary value, but improves the situation of the person receiving it, e.g.:</p> <ul style="list-style-type: none"> • promise of promotion, • decoration, • vocational training, • reduction of responsibilities, • acceptance for an internship or work experience, • foreign scholarship, • creating a good image in the media.

3. *How can corruption be committed?*

Corruption occurs when someone:

- **Gives a bribe** - that is, offers money or a valuable object to induce another person to perform or omit some official duty.
- **Demands a benefit** - i.e. demands something in return for performing or not performing a particular action.

Remember! - it is forbidden to give an advantage to a third party, such as a partner, agent, consultant or similar. We treat such an act as severely as if you had given the benefit yourself.

4. *ENSON's "zero tolerance for corruption" principle*

ENSON has a zero-tolerance approach to corruption. Therefore, we prohibit our employees and colleagues from:

- giving, promising or offering money, gifts, invitations to events or other personal benefits if the purpose is:
 - obtaining illegal commercial advantages,
 - rewarding someone for an advantage already obtained or agreed to,
- accepting such benefits if it is known or suspected that they are given in exchange for a commercial advantage.

Clarifying the difference between the lawful giving of commercial rebates and activities that may be considered corruption under Polish law.

- A trade discount - a price reduction granted as part of a negotiation or sales strategy, open and documented (e.g. in an offer, contract, invoice). It is consistent with the principle of freedom of contract.

- Corruption - the unlawful obtaining of a pecuniary or personal benefit in exchange for an act or omission that violates the principles of fair competition. (Article 305 of the Criminal Code, Public Procurement Law).

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Commercial Discount	Corruption
<ul style="list-style-type: none"> • Explicit element of the offer, documented in the contract/invoice • Legal mechanism for negotiating price • Benefit for the client company • Compliant with the principle of fair competition 	<ul style="list-style-type: none"> • Hidden advantage for an individual (e.g. an official) • Criminal offence - bribery, collusive bidding • Personal advantage for the decision-maker • Violation of law and ethics

Examples:

- Legal: Bid discount, price reduction for large volume, seasonal promotion.
- Illegal: Giving a benefit to a decision-maker, agreeing a discount in exchange for a private commission.

5. Customary gifts - when are they allowed?

Sometimes the acceptance or presentation of a symbolic gift may be expected due to customs in force.

In such cases, be guided by the Anti-Corruption and Gift Procedure, which sets out the rules for giving and accepting gifts and indicates what value of gift is acceptable.

If the gift is intended to have a positive impact on business relations, you can give it - but only if it meets the requirements of this Procedure.

6. What do you need to remember?

The gift must be proportionate - its value should be appropriate to the business relationship in question. If you have any doubts about the gift or the circumstances under which it was given - it is better not to give it.

In any case, keep the documents relating to the gift purchase.

III. GIFTS AND OTHER BENEFITS

For the purposes of the Code, a gift is any form of gratification (reward) that an employee/co-worker gives or receives without payment.

A gift can take various forms, e.g.:

- goods, service, meal,
- a reward, a rebate, another benefit (material or non-material),
- an invitation to a trip with accommodation (e.g. a weekend or holiday in Poland or abroad),

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- a ticket to a sporting or cultural event
- travel by plane or in an exclusive car,
- a stay in a hotel.

The gift can also be:

- cash,
- shares, bonds, other securities,
- gift vouchers, prepaid cards, cheques.

1. When are gifts allowed?

We only allow gifts that meet all of the following conditions:

- ✓ are appropriate to the situation,
- ✓ have a specific and legitimate purpose,
- ✓ are of reasonable value,
- ✓ have been approved by the appropriate unit within the company,
- ✓ comply with the law and the principles of social conduct,
- ✓ not be construed as an attempt to influence or as a form of obligation.

Any gift must be given in appropriate and transparent circumstances. Giving a gift should have a clear purpose and be culturally understood.

2. What is not allowed?

We completely prohibit the acceptance and giving of:

- cash,
- loans with special conditions,
- gift cards and vouchers, with the exception of cards or vouchers that are not redeemable for cash but for specific products, up to a value of PLN 200
- unjustified discounts.

IV. CONTRACTORS

1. Who is a counterparty?

Counterparties are defined as:

- ✓ customers,
- ✓ business partners,
- ✓ suppliers,
- ✓ contractors,

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- ✓ other entities that have entered into a civil law agreement with ENSON (e.g. providing services or goods).

2. Cooperation with counterparties

The Code applies to any business relationship - whether new or ongoing. Before engaging with a significant new contractor, you should:

- ✓ check its reliability and the ethicality of its operations (*due diligence*),
- ✓ inform them of our Anti-Corruption Code,
- ✓ if the nature of the cooperation warrants it, obtain a written statement of compliance with it.

We take care to carefully select contractors, especially if they are to represent the Company. We therefore apply transparent procedures for verifying costs, expenses and cooperation with third parties (e.g. agents, distributors, subcontractors) and counteract situations in which Company assets could be used to provide benefits.

3. Responsibilities of employees

Those responsible for dealing with a counterparty must:

- ✓ check its reputation and integrity,
- ✓ report any suspicion of corrupt activities to the Management Board and the TDJ Group Compliance Officer,
- ✓ avoid working with entities that engage in unethical practices,
- ✓ periodically review the counterparty's activities.

4. Gifts and relations with counterparties

Good relationships with counterparties are important to us. Relationships may include corporate gifts, gadgets, shared meals, events or demonstrations.

In these situations, it is important to remember that gifts must be appropriate to the circumstances and of reasonable value, while not building commitments or implying expectations. Accepting or giving gifts that are excessively expensive or inappropriate, as described in detail in the Anti-Corruption and Gift Procedure, is prohibited.

5. How to act when in doubt?

If you must refuse a gift - explain the reason to the counterparty, referring to the provisions of the Code. If the counterparty's reaction is negative - report it to the TDJ Group Compliance Officer. Never ask or suggest that a counterparty give a gift, sponsor a meal or event.

If a counterparty persuades you to accept a benefit in return for an action - report it immediately to the TDJ Group Compliance Officer.

Sense and consideration

In business dealings, it is most important to have a sense of the situation. When in doubt - rely on the Code and the knowledge gained in training courses.

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Caution: even small gifts, given repeatedly to the same person, can be perceived as inappropriate.

If you have accepted an expensive gift for good reasons, please report this to the Compliance Officer of the TDJ Group. Possible solutions then include either returning the gift or donating it to charity.

6. Promotional activities

Due to the nature of our business, ENSON may organise tours, shows or promotional events for contractors.

We can only cover travel, accommodation and meal costs if these activities are used to promote our products and solutions.

All expenses must be properly documented and in accordance with the Anti-Corruption and Gift Procedure.

We expect our contractors to adhere to the principles of the Anti-Corruption Code.

V. PUBLIC OFFICIALS AND AUTHORITIES

1. Who is a public official?

As defined in the Code, a public official is any person who performs a public function - as defined in the Criminal Code. These include:

- ✓ public officials,
- ✓ members of local government bodies,
- ✓ employees of institutions that use public money,
- ✓ politicians, judges, representatives of governmental and international organisations.

If you contact someone - it is your responsibility to check whether that person is a public official.

2. Contacts with public officials

By contact we mean all meetings, conversations and other interactions involving ENSON employees or associates and officials.

We prohibit:

- offering or suggesting material benefits (e.g. money, gifts) to influence an official's decision,
- attempting to influence decisions on e.g. audits, taxes, administrative matters, tenders, disputes,
- giving gifts to people who are not officials but who may have contact with them and influence their decisions.

In any relationship with a public official, avoid behaviour that may give the appearance of corruption. Report all concerns and suspicions to the TDJ Group Compliance Officer.

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3. Gifts - strict rules

Do not give gifts to:

- to persons conducting proceedings involving ENSON,
- participants in tender proceedings if the gift could influence the outcome of the proceedings.

Any gift in such situations may be perceived as an attempt to influence.

4. Exceptions - only with extreme caution

Exceptionally, a customary gift may be given to an official, but only if:

- ✓ the gift is appropriate to the situation and inexpensive,
- ✓ you have proof of purchase,
- ✓ the official is not pursuing any case against ENSON,
- ✓ it does not violate the law.

If in any doubt - always contact the TDJ Group Compliance Officer.

It is the responsibility of the person who initiates the contact with the official, solicits the action or is associated with the matter to check whether the gift or action is permitted. Everyone has a duty to exercise due diligence.

VI. CHARITABLE DONATIONS/SPONSORSHIPS

1. How do we support local communities?

ENSON supports local communities and sustainable development. Involvement in charitable events is an important part of our business for us. We help by, among other things:

- ✓ donating gifts in kind,
- ✓ providing services (e.g. refurbishment of a building),
- ✓ financial support or sponsorship of events (e.g. festivals, conferences).

Principles of support

A donation can be made at the initiative of ENSON or at the request of a local government, NGO or foundation. Before we provide support, we have to check the entity that will receive it ("*due diligence*").

We check:

- ✓ the purpose of the donation,
- ✓ whether it is in line with the organisation's activities,
- ✓ that it does not violate the law,
- ✓ that the organisation is not linked to a government official,
- ✓ that the funds will not go to private purposes,
- ✓ whether the organisation is operating legally,

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- ✓ who is the actual beneficiary.

2. Support and officials

If a donation is requested by a government official, report this immediately to the TDJ Group Compliance Officer.

Such a donation can only be made with the written approval of the Board of Directors.

We must be sure that the support does not serve the private interests of the official, even indirectly.

Transparency and documentation

All donations must be legal, public and properly documented. We monitor that the support is used for its intended purpose. Donations must not be promised if they can be perceived as an attempt to influence.

3. What is prohibited?

- You must not ask ENSON contractors for donations or sponsorship.
- You must not donate money on behalf of the Company to political parties, their representatives or candidates.
- As our employee or associate, you may make private contributions to charitable causes, but you may never do so on behalf of the Company.

VII. SANCTIONS

What are the penalties for breaking the rules?

We conduct our business in a transparent and lawful manner. Corrupt activities are a serious violation and can lead to:

- exclusion of ENSON from tenders,
- the imposition of financial penalties on our Company,
- criminal liability, including imprisonment of the offender.

Breach of anti-corruption laws by our employees may result in particular: disciplinary penalties, material liability, legal consequences, including criminal penalties.

VIII. REPORTING CONCERNS

Corruption is a crime and carries serious consequences. For the good of our organisation, every employee and colleague has a duty to report:

- ✓ corrupt situations or behaviour,
- ✓ suspected violations of the Anti-Corruption Code.

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This obligation applies to everyone, regardless of personal or collegial relationships.

How can you report?

You can report incidents of corruption or reasonable suspicion of corruption using our electronic whistleblowing channel at: <https://whistleblowersoftware.com/secure/enson>

You will find detailed information on how to report a violation in our Internal Reporting Procedure.

We will ensure that your report remains confidential, supported and protected from any retaliation for reporting.

If for any reason you do not wish to use this path, you can also contact the Compliance Officer of the TDJ Group to which we belong at compliance@tdj.pl

Monitoring and amending the Code

The TDJ Group Compliance Officer monitors the currency of the Code on an ongoing basis. The Code is reviewed and updated on a regular basis - at least once every two years. The Code is updated more frequently if new risks are identified, if there are changes to generally applicable laws or internal Company regulations, or if issues need to be addressed.

In the event of doubt, uncertainty or difficulty in interpreting or applying the Code, the TDJ Group Compliance Officer must be consulted.