

# ANTI-CORRUPTION POLICY

## BOLIX S.A.

### Statement of the Management Board on Corruption

BOLIX S.A. is committed to conducting its business in an honest manner, in compliance with anti-corruption laws, fair competition principles, and good business practices. All employees and partners of BOLIX S.A. are expected to adhere to this principle.

### Definition of Corruption

Corruption is understood as the act of promising, offering, giving, demanding, accepting, or aiding in obtaining any undue financial, personal, or other benefit in violation of applicable law. This includes any actions related to bribery, extortion, influence peddling, or business corruption. These actions also include accepting proposals or promises of such benefits in exchange for acting or refraining from acting in the course of professional duties for or on behalf of the Company.

Loyalty programs, promotions, bonus sales, and promotional lotteries conducted with proper permits, in a transparent and legally compliant manner, are not considered corruption. Corrupt practices do not include marketing activities such as the distribution of samples, pens, measuring tapes, lanyards, keychains, screwdrivers, and other small-value items bearing the company's logo or name.

### Prohibited Acts

Corruption can take many forms, so it is important to understand what is expected of us. Employees, partners, and suppliers are prohibited from offering or accepting payments, loans, rewards, gifts of significant value, or inappropriate hospitality with the intention of gaining an improper business advantage. An improper business advantage includes any kind of financial or personal gain that is contrary to legal provisions and the terms of the Policy and other internal regulations of BOLIX S.A.

It is unacceptable to:

- give, promise, or offer unjustified payments, other than symbolic gifts or gestures of hospitality, with the expectation of gaining a business advantage, compensation for an already granted business benefit, or to „facilitate“ routine procedures;
- accept payments, unjustified gifts, or gestures of hospitality from the other party with the expectation of gaining an improper business advantage;
- threaten or retaliate against an employee who refuses to commit a corrupt act or raises concerns in accordance with this Policy;
- engage in any activities that may lead to a violation of this Policy.

### Hospitality and Gifts

Gifts are any kind of benefit given as a sign of appreciation or good professional relations, without expecting anything in return. They are a way of building or maintaining good business relationships. This Policy does not prohibit reasonable, appropriate corporate hospitality, provided it is intended to enhance the company's image, present its products and services, or foster cordial relations.

Hospitality or entertainment that has the clear intention of influencing decision-making or objectivity should never be offered or accepted. All employees should always consider how the recipient might perceive the act of hospitality. Employees are required to check the rules in place at the recipient's

company and adhere to their anti-corruption policy. Employees must also reject any invitations or offers of unjustified hospitality or entertainment when made with the intent of influencing their decisions.

Reasonable and appropriate hospitality and gifts include situations where:

- they are compliant with local law;
- they are not given with the intention of influencing a third party to gain or retain a business advantage, as a reward for a business benefit, or in explicit or implied exchange for favors or benefits;
- they do not include cash or its equivalents (such as gift cards or vouchers) of significant value beyond symbolic and marketing purposes;
- they are reasonably priced – their value should not undermine the integrity and ethics of business conduct;
- they are appropriate for the circumstances;
- they are offered openly, not secretly;
- they are not offered to government officials, representatives of the government, politicians, or political parties without prior consent from the Management Board.

## Sponsored Travel and Events

From time to time, clients, potential clients, partners, and employees are invited to sponsored events. BOLIX S.A. allows for covering some travel and accommodation costs of these business guests if they serve legitimate business purposes.

## Sponsorship and Donations

Sponsorship and donation activities may be used to promote our image and support social causes. To avoid the risk of corruption, every donation and sponsorship initiative must be transparent, objectively justified, and approved by the Management Board. Donations and sponsorships are carried out solely based on written agreements that clearly define the goals and terms of support and are subject to financial and accounting control.

## Financial and Accounting Control

Financial and accounting control in our Company aims to ensure that all accounting operations are transparent, compliant with regulations, and not used to disguise corrupt activities. Payments can only be made provided that:

- each service and delivery is clearly defined, and payment is justified and proportional to the services received or goods delivered;
- the invoice amounts correspond to the services performed or goods delivered;
- payments are made only on the basis of appropriate documentation, such as orders, delivery notes, or receipts;
- invoices are issued only by the same company that signed the contract, and all operations are conducted according to established procedures in one country. Exceptions to these rules must be approved by the Chief Financial Officer.

## Employee Responsibility

All employees are required to read, understand, and comply with this Policy. It is the responsibility of all employees to avoid any actions that may lead to or suggest a violation of this Policy. Violations of anti-corruption regulations may result in criminal, civil, and regulatory penalties, including fines and/or imprisonment, in accordance with generally applicable laws. Non-compliance with the Policy may harm the reputation of BOLIX S.A. and its employees. Violation of anti-corruption regulations or this Policy by an employee constitutes a breach of their duties and may result in disciplinary action, including dismissal.

## Reporting Violations and Concerns

Violations and concerns regarding the application of the Anti-Corruption Policy can be reported by mail to: BOLIX S.A., ul. Stolarska 8, 34-300 Żywiec, with the annotation „Anti-Corruption Policy”.

Employees who have concerns regarding the application of the Anti-Corruption Policy should first consult with their direct supervisors. If, after consultation, concerns still persist, they may submit a written request to the Management Board of BOLIX S.A. for further clarification.

In case of the need to report a violation of the law, employees and other persons defined in the Whistleblower Protection Act of June 14, 2024, are subject to an internal procedure for reporting violations of the law and taking follow-up actions, which ensures confidentiality, protection of whistleblowers, and appropriate follow-up actions in accordance with the provisions of this Act.