

**ANTI-CORRUPTION CODE
OF THE AUTO PARTNER GROUP**



**AUTO PARTNER S.A.
43-150 Bieruń
ul. Ekonomiczna 20**

Preamble

Corruption is a widespread phenomenon that undermines fundamental social, moral and economic principles. It impedes sound management and development, compromises contractual integrity, distorts competition, and harms the interests of the Company and its stakeholders through inappropriate counterparty selection, unfavourable contractual terms, and suboptimal recruitment and personnel management. It erodes trust in the Company and damages its reputation, undermining employees' efforts on the Company's behalf. To counter these risks and embed a culture of integrity, transparency, accountability and compliance within the Company, the Company declares that, in accordance with applicable international and national law, it upholds these values and commits to taking active measures to mitigate the risk of corrupt conduct.

Accordingly, Auto Partner S.A. (the "**Company**") conducts its business responsibly and transparently, in accordance with the highest legal standards (national and international) and recognised ethical standards. Compliance with anti-corruption legislation and adherence to ethical principles by all employees is essential to protecting the Company's reputation and security. Well-managed companies are expected to maintain governance policies that support the discharge of their legal obligations and their commitments arising from integrity, morality and the standards observed in business relationships. A robust anti-corruption policy and supporting management system help the Company avoid or mitigate costs, risks and harm associated with corruption, promote trust in business dealings, and strengthen the Company's reputation, market position and value in the eyes of counterparties and investors.

The Company hereby establishes this Anti-Corruption Code (the "**Code**").

This Code supplements, and expands upon, the Auto Partner Group Code of Ethics in respect of anti-corruption standards and controls.

Section 2

Anti-Corruption Declaration

1. The activities of the Company, its employees, associates, agents and other persons acting for or on behalf of the Company, and all decisions taken by them, shall at all times be carried out in accordance with applicable law. Any cooperation arrangements shall be made solely on the basis of objective criteria. The Company therefore does not tolerate any conduct bearing the hallmarks of corruption and actively works to prevent such conduct.
2. Employees, associates, agents and other persons acting for or on behalf of the Company shall not offer or accept pecuniary benefits, or engage in any other corrupt conduct, in connection with the performance of their duties – save for the giving or receiving of customary business gifts consistent with industry practice and applicable law, provided that such gifts do not create circumstances in which they could reasonably be regarded as an attempt to exert pressure or to induce the recipient to

act contrary to their duties. Detailed rules on the giving and receiving of customary gifts are set out in Section 14.

3. Each employee shall familiarise themselves with this Code. The principles set out in this Code should be communicated and promoted among employees and counterparties so that no person is in any doubt as to the Company's position on corrupt practices.
4. All employees shall be made aware of the contents of this Code and, by signing the appropriate declarations, shall undertake to comply with it. In addition, the Company shall make this Code available to its counterparties and to non-employees who perform activities for or on behalf of the Company by publishing it on the Company's website at <https://ir.autopartner.com/lad-korporacyjny>.
5. This Code, applicable statutory provisions and other internal regulations of the Company Group shall be implemented, in particular, in procurement and capital expenditure processes.
6. This Code is consistent with standards recommended for compliance management systems in respect of anti-corruption and whistleblower protection systems in companies listed on markets organised by the Warsaw Stock Exchange.

Section 3

Scope of Application

1. Compliance with this Code is binding on the Management Board and Supervisory Board of the Company, the management boards and supervisory boards of subsidiary companies, business counterparties of the Company Group, and all employees of the Company Group, regardless of the basis of engagement, working hours, position held, or time and place of work.
2. Particular responsibility for compliance with this Code rests with members of the Management Board and Supervisory Board of the Company and members of the management boards and supervisory boards of subsidiary companies. Such persons should set an example in the workplace and promote compliance with this Code by their subordinates.

Section 4

Purpose of the Code

The purpose of this Code is to mitigate the risk of corruption in the external and internal relationships of the Company Group and to eliminate, or where that is not possible, minimise the risk of misconduct and corruption by establishing a modern organisational culture founded on adherence to ethical principles and trust between employees and the Company's management.

Section 5

Definitions

1. Data Falsification – the criminal offences described in Articles 270, 270a and 271a of the Polish Criminal Code.
2. Company Group – the corporate group comprising the Company and its subsidiary companies.
3. Charitable Institution – an institution whose purpose is pro-social or charitable activity, including (by way of example) supporting persons in need or supporting sports or cultural initiatives generally recognised as beneficial to society.
4. Counterparty – an entity having the status of an entrepreneur within the meaning of Article 43¹ of the Polish Civil Code with which the Company enters into a contract. Counterparty shall also mean all business partners of the Company.
5. Corruption – any act or omission, or the promotion, facilitation of or incitement to corrupt conduct, namely the acceptance or offer of pecuniary or personal benefits for the purpose of inducing the recipient to engage in particular business conduct. Corruption includes in particular:
 - a) Commercial Bribery – the criminal offence described in Article 296a of the Polish Criminal Code.
 - b) Cronyism – favouritism towards persons connected through social ties in respect of the filling of positions and the awarding of privileges, including higher remuneration and bonuses.
 - c) Abuse of Authority – acts exceeding an employee's competence or acts contrary to law in connection with the performance of the employee's duties, in exchange for the granting of, or promise to grant, a pecuniary or personal benefit.
 - d) Nepotism – favouritism towards family members in respect of the filling of positions and the awarding of privileges, including higher remuneration and bonuses.
 - e) Dereliction of Duty – failure to perform a duty or to exercise a competence arising from a contract, articles of association or statutory provisions, in exchange for the granting of, or promise to grant, a pecuniary or personal benefit.
 - f) Impermissible Preferential Conduct – conduct by an employee, in connection with the performance of their duties, that results in the preferential treatment of a counterparty of the Company Group contrary to the interests of the Company Group, in exchange for the granting of, or promise to grant, a pecuniary or personal benefit.
 - g) Failure to disclose a conflict of interest contrary to the procedure set out in this Code.

- h) Trading in Influence – the criminal offences described in Articles 230 and 230a of the Polish Criminal Code.
- i) Active Bribery – the criminal offence described in Article 229 of the Polish Criminal Code.
- j) Acceptance by an employee of a promise to grant a pecuniary or personal benefit in exchange for particular conduct in connection with the performance by the employee of their duties.
- k) Acceptance of a gift contrary to the procedures set out in this Code.
- l) An employee making the performance of a particular duty conditional upon the granting of, or promise to grant, pecuniary or personal benefits.

6. Benefits – any objects, goods or acts that result in obtaining a pecuniary or personal advantage, improving the situation of the recipient or of persons connected with the recipient. Benefits may be pecuniary or personal in nature.
7. Anti-Corruption Policy – all principles and procedures implemented by the Company in accordance with the requirements of internal regulations and statutory provisions.
8. Employee – a person engaged by the Company under an employment contract and/or a civil-law contract or other legal relationship (for example, appointment to a corporate body), regardless of their position in the organisational hierarchy. Employee shall also mean associates, agents and other persons acting for or on behalf of the Company.
9. Money Laundering – the criminal offence described in Article 299 of the Polish Criminal Code.
10. Line Manager – a person exercising managerial functions in relation to an employee.
11. Compliance Officer – a person designated to implement this Code and supervise its execution and observance. The detailed powers and status of the Compliance Officer are described in Section 6.
12. Company – Auto Partner Spółka Akcyjna.
13. Matter Handled by an Employee – any issue handled by an employee, including (by way of example) entering into a contract, monitoring its performance, approving the conclusion of a contract or a payment, discussing a matter at a meeting of a corporate body, and other similar matters.
14. Passive Bribery – the criminal offence described in Article 228 of the Polish Criminal Code.
15. Misappropriation of Assets – use of the Company's assets for private purposes.
16. Gift – any present or benefit received without consideration or below market value.
17. Senior Management / Senior Managers – persons responsible for the overall management of a given department or enterprise, taking strategic decisions. Senior Management includes the Management Board and persons directly reporting to the Management Board.

Section 6

Allocation of Responsibilities for Anti-Corruption Activities and Whistleblower Protection

1. The Management Board shall establish, document, implement, maintain, review and, where necessary, improve the anti-corruption management system, taking into account the necessary processes and their interactions, in accordance with this Code. The Management Board should identify and assess corruption risks and prevent, detect and respond decisively to corruption. In particular, the Management Board shall:
 - a) approve the Company's Anti-Corruption Policy;
 - b) ensure consistency between the Company's strategy and its Anti-Corruption Policy;
 - c) collect and review, at planned intervals, information concerning the scope and functioning of the Company's anti-corruption management system;
 - d) appropriately design, allocate and assign anti-corruption tasks to employees;
 - e) monitor senior employees' compliance with anti-corruption policies implemented within the Company;
 - f) allocate adequate and appropriate resources to enable the effective functioning of the anti-corruption management system;
 - g) communicate internally and externally the anti-corruption measures undertaken by the Company;
 - h) promote an appropriate anti-corruption culture within the Company;
 - i) ensure that no employee, counterparty or other person suffers retaliation, discrimination, disciplinary action or any other adverse consequence as a result of reports made in good faith or on the basis of a reasonable belief concerning a breach or suspected breach of the Company's Anti-Corruption Policy, or as a result of a refusal to participate in corruption, even where such refusal may harm the Company's business interests (unless that person was involved in the breach); and
 - j) improve the Company's Anti-Corruption Policy.
2. The Supervisory Board shall act in accordance with applicable law, the Company's articles of association and the Supervisory Board's rules of procedure. In particular, it shall monitor and control any irregularities in anti-corruption activities carried out by the Management Board, Senior Managers, other employees, business counterparties and other persons. The Supervisory Board shall report irregularities to state authorities where necessary. A particular role in the Supervisory Board's activities should be performed by the Audit Committee, in accordance with Section 5(1) of the Audit Committee Rules of Procedure.
3. A Compliance Officer position shall be established within the organisational structure (the "**Compliance Officer**"). The Compliance Officer shall coordinate, on an ongoing basis, the activities described in this Code and shall keep their knowledge of corruption legislation and anti-corruption measures up to date. In establishing the position, the

Management Board shall ensure the Compliance Officer's independence and freedom of action so that the Compliance Officer may effectively fulfil the tasks entrusted to them.

4. The Compliance Officer may in particular:
 - 1) monitor corruption risk on an ongoing basis;
 - 2) participate in the assessment of new business plans;
 - 3) advise on and assist in the implementation of this Code;
 - 4) ensure observance of obligations through periodic or ad hoc inspections, review and updating of procedures, monitoring of legal developments, and risk assessment;
 - 5) organise support for employees;
 - 6) educate and raise awareness among employees;
 - 7) receive reports under the whistleblowing procedure and ensure the smooth operation of the whistleblowing system;
 - 8) submit initiatives to the Company's corporate bodies;
 - 9) maintain ongoing communication with the Company's corporate bodies on material matters;
 - 10) design processes aimed at mitigating risk (controls); and
 - 11) seek guidance from external advisers, including legal advisers.
5. The Compliance Officer shall submit reports to the Management Board and, at their discretion, to the Supervisory Board or Audit Committee, concerning principal activities carried out under this Code, irregularities identified and remedial instructions issued.
6. Anti-corruption tasks shall also be carried out by employees within business processes (including counterparty due diligence and the gifts and hospitality policy).
7. All employees shall cooperate effectively with the Management Board, Supervisory Board and Compliance Officer. In particular, employees shall comply with their instructions and facilitate inspections.
8. In the exercise of their functions, the Management Board and the Compliance Officer shall cooperate with the Supervisory Board (including the Audit Committee) to enable continuous monitoring of the effectiveness of the anti-corruption system. The Supervisory Board, Audit Committee, Management Board and Compliance Officer shall remain in regular contact and, as necessary, but at least once a year by 31 March of the following year, a report shall be prepared for the Audit Committee on actions taken and risks identified in the preceding year. On the basis of the report and oral explanations, the Audit Committee shall prepare a concise assessment of the adequacy, efficiency and effectiveness of the anti-corruption system.
9. The Compliance Officer shall have direct access to report to the Management Board, Supervisory Board and Audit Committee.
10. The Compliance Officer may be invited to attend meetings of the Company's corporate bodies where the subject matter may affect the scope of the Compliance Officer's duties.

11. The appointment and removal of the Compliance Officer shall take place after consultation with the Supervisory Board.

Section 7

Identification of Corruption Risk

1. The risk of corrupt conduct depends on various internal and external factors and may arise at different levels. To combat corruption, employees and counterparties shall continuously analyse these factors and risk levels and take them into account when planning activities.
2. Examples of factors affecting corruption risk include:
 - a) Size, structure and delegation of decision-making authority – the larger and more complex the Company, and the greater the autonomy of individual employees, the higher the risk of corrupt conduct.
 - b) Locations and sectors – certain locations and sectors may be more susceptible to corruption than others.
 - c) Nature, scale and complexity of activities and operations – the greater the scale and complexity, the higher the risk.
 - d) Subsidiaries (independence and structure) – the greater the number of subsidiaries and the more complex their structure, including size, the greater the corruption risk and the more demanding the control environment.
 - e) Counterparties – some counterparties are more exposed to corruption risk than others, depending on the factors in (a)–(d) and on the counterparty's own anti-corruption mechanisms.
 - f) Nature and scale of interactions with public officials – the more frequent and significant the interactions, the higher the risk.
3. Where significant factors, or a combination of factors, increase the risk of corrupt conduct, supervision and due diligence in anti-corruption controls and activities shall be increased accordingly.
4. Corruption risk levels are as follows:
 - a) Low – corruption is possible only on a small scale and in isolated cases. It should not have a broader impact on ongoing operations, financial capacity or key counterparties. At this level, Senior Management does not display corrupt tendencies. Nepotism is virtually non-existent. Reputational losses are possible.
 - b) Medium – corruption is possible on a broader scale than at the low level. Corruption may affect ongoing operations, financial capacity or key counterparties. Individual members of key personnel, including members of the Management Board, may display corrupt tendencies. Nepotism occurs in isolated cases. Reputational and financial losses are possible.

- c) High – there is a high likelihood of corruption. A broad impact on ongoing operations, financial capacity and key counterparties is possible. Key personnel display significant corrupt tendencies, frequently acting for personal gain to the detriment of the Company and its stakeholders. Nepotism is widespread. Serious reputational and financial losses are possible.
- 5. In light of these factors and risk levels, the Company attaches considerable importance to transparent procedures for (i) verification and approval of costs and expenditure and (ii) cooperation with third parties (including intermediaries, agents, distributors, subcontractors, consortium partners and suppliers), to prevent mechanisms that enable pecuniary benefits to be funded using the Company's assets.
- 6. The creation within the Company's structures of so-called "slush funds" from which pecuniary or personal benefits would be financed is prohibited.
- 7. The Company shall conduct internal financial audits or similar controls at least once a year to verify that slush funds do not exist. The auditor shall be designated by the Management Board in consultation with the Compliance Officer and the Supervisory Board. In addition, once every three years, the Company shall undergo an external, independent financial audit for the purpose of carrying out such verification.

Section 8

Procedures for the Verification of Costs and Expenditure (Financial and Non-Financial Controls)

- 1. Financial controls are the management systems and processes implemented by the Company to ensure proper management of financial transactions and their accurate, complete and timely recording. To that end, the Management Board shall issue directives to ensure that:
 - a) the same person shall not initiate and approve a payment;
 - b) Payments shall require approval by the Management Board in accordance with the representation rules as disclosed in the National Court Register;
 - c) each transaction shall be supported by documentation identifying the payee and the purpose of the transaction;
 - d) cash transactions are limited and effective controls over cash payments are implemented; and
 - e) the categorisation and description of payments in the Company's books and records are accurate and transparent.
- 2. Non-financial controls are the management systems and processes implemented by the Company to support proper management of procurement, operations, commercial activities and other non-financial aspects of the Company's business. To that end, the Management Board shall issue directives to ensure that:

- a) contracts are entered into only with approved counterparties (including subcontractors, suppliers and consultants) who have undergone a pre-qualification process assessing the likelihood of involvement in corruption. The pre-qualification process may be supervised by the Compliance Officer. Depending on the assessed corruption risk, the Company shall implement appropriate anti-corruption procedures.
- b) the following are appropriately assessed: (i) the necessity and lawfulness of the services; (ii) whether the services were actually and properly performed (and were not fictitious); and (iii) whether payments are justified and commensurate with those services. In particular, it shall be monitored whether the counterparty uses part of the Company's payment to fund a bribe on behalf of, or for the benefit of, the Company.
- c) Where the Company considers it possible and justified to organise a competition or tender for the purpose of awarding a contract, the process should be conducted fairly, transparently and competitively, preferably with at least three competing bidders. In such a case, the award, approval or amendment of contract terms, or the approval of work performed or deliveries made under a contract following a competition or tender, shall require at least two signatures of Senior Managers. Segregation of duties is an important anti-corruption measure: personnel approving the award of a contract should be different from those raising the requisition and should be from a different department or unit from that which manages the contract or approves work performed under the contract.
- d) management oversight of transactions presenting potentially high corruption risk is increased, for example by requiring additional approvals; and
- e) access to information on contract terms is restricted to appropriate persons only.

3. The Supervisory Board, including the Audit Committee, should regularly inspect and verify the foregoing mechanisms, both periodically and ad hoc. In particular, inspections should cover: the payment approval process (including periodic document reviews), the conclusion and approval of contracts following a competition or tender, assessment of the necessity and lawfulness of contracts with counterparties, and verification that work has been performed and performed properly.
4. It is recommended that the Company include appropriate anti-corruption clauses in all, or at a minimum in material, contracts with employees, counterparties and non-employees who perform activities for or on behalf of the Company. A refusal to sign such a clause in respect of material contracts should result in the Company declining to enter into the contract.
5. The minimum wording of such a clause shall state that "no part of the remuneration under this contract shall be used to cover the costs of the granting of pecuniary and/or personal benefits by either party." Contracts may also include audit rights enabling the Company to verify the contracting party's compliance with the undertaking contained in the clause.

6. In justified cases, the Company shall review or audit existing contracts for corruption risk and supplement them with anti-corruption clauses by way of amendment.

Section 9

Procedure for Counterparty Due Diligence in respect of Compliance Risk and Corruption Risk

1. Each employee shall conduct appropriate due diligence on counterparties in respect of compliance risk and corruption risk.
2. When entering into transactions, employees shall:
 - a) verify, with due care, that the counterparty lawfully conducts business, including by checking the counterparty in the National Court Register or the Central Register and Information on Business Activity, foreign registers, the counterparty's website, the tax portal (to determine taxpayer status), and other sources enabling verification;
 - b) present to the counterparty and discuss the anti-corruption clauses to be included in the contract. The Company may agree that the contract also includes a clause referring to the counterparty's anti-corruption procedures. The Company may agree that its clauses be replaced by clauses presented by the counterparty, provided they are similar in substance and adequately achieve anti-corruption objectives;
 - c) inform the counterparty of the Company's Anti-Corruption Policy; and
 - d) analyse whether the Company holds information indicating circumstances that increase corruption risk. Where such circumstances occur with high frequency, the employee shall seek to clarify them and apply heightened due diligence and controls over the transaction. In extreme cases, following consultation with their line manager, the employee may withdraw from the transaction and select a different counterparty. Examples of high-risk indicators include:
 - i. doubts concerning information obtained during counterparty identification;
 - ii. excessively high transaction values relative to turnover, or excessive profit relative to the commercial structure;
 - iii. involvement of persons with an unclear or decisive role in personal contacts with the counterparty;
 - iv. significant discrepancies, for example where invoice values differ from the value of goods;
 - v. unannounced payments by third parties outside the counterparty's group or otherwise suspicious payments;
 - vi. high-value cash payments or payments via instruments permitting anonymity; and
 - vii. transactions lacking economic rationale.

Section 10

Rules of Conduct in Cases of Conflict of Interest

1. All employees shall promptly disclose any actual or potential, direct or indirect conflicts of interest of a family, financial or other nature arising between the individual and the Company.
2. Employees shall refrain from taking actions or decisions in situations involving a conflict of interest.
3. A "conflict of interest" means a situation in which an employee conducts business activities or is employed by an entity that:
 - a) is a client or counterparty of the Company Group;
 - b) has financial or property relationships with the Company Group;
 - c) has interests that compete with those of the Company Group; or
 - d) could use knowledge and experience gained against the Company Group.
4. A conflict of interest may also arise where a person or entity with which the employee has family or social ties meets any of the criteria in Section 3.
5. The persons referred to in paragraph 1 shall also refrain from creating new conflicts of interest. In particular:
 - a) employees shall not hold interests in the enterprises of suppliers, clients, competitors, advisory firms or counterparties where such an investment could influence business decisions taken on behalf of the Company;
 - b) employees shall not enter into direct transactions with counterparties where the employee or members of their family hold interests in the enterprises of such third parties; and
 - c) employees shall not, without the Company's consent, take employment with counterparties or competitors, nor perform work outside the Company that may adversely affect the employee's performance or decisions taken in the course of their duties.
6. Conflicts of interest shall be disclosed in accordance with the following rules:
 - a) disclosure shall be in writing;
 - b) a member of the Management Board shall, in accordance with Article 377 of the Polish Commercial Companies Code, in the event of a conflict between the interests of the company and the interests of a member of the Management Board, their spouse, relatives and in-laws up to the second degree, and persons personally connected with the member, disclose the conflict of interest, refrain from participating in the resolution of such matters and may request that this be recorded in the minutes. Refraining from participation means not participating in voting, deliberations or discussion. In accordance with Section 7(2) of the Management Board Rules of Procedure, members of the Management Board shall inform the Supervisory Board of any conflict of interest connected with their function or of the possibility of such a conflict arising. Where the

entire Management Board should refrain from resolving a matter, or where quorum cannot be met following abstentions, the Management Board shall obtain the consent of the Supervisory Board to undertake the action or to ratify an action already taken;

- c) a member of the Supervisory Board shall, in accordance with Section 6(3)–(4) of the Supervisory Board Rules of Procedure, disclose a conflict of interest to the other members and shall not participate in any way in the matter in question. Refraining from participation means not participating in voting, deliberations or discussion. Where the entire Supervisory Board is conflicted, or where quorum cannot be met following abstentions, the Supervisory Board shall disclose the conflict to the Management Board. The Management Board, following advice from legal counsel, shall decide on a procedure compliant with law for resolving the matter; and
- d) an employee shall disclose a conflict of interest in writing to their line manager. The line manager may resolve the matter personally or designate another employee to do so. If the line manager is also conflicted, the matter shall be escalated to the line manager's line manager (where hierarchically possible) or to the Management Board. A memorandum documenting the conflict of interest shall be prepared.

Section 11 **Rules for an Effective Whistleblowing Procedure**

1. The Management Board declares its full support for the reporting by employees and counterparties (the "**Whistleblowers**") of identified irregularities. To ensure that this right can be exercised effectively, Whistleblowers shall have access to multiple independent reporting channels – for example, irregularities in the activities of the Management Board should be reported to the Supervisory Board, whereas irregularities involving an employee's superiors or other persons should be reportable to the Management Board. In each case, an employee may report irregularities to the Compliance Officer. The choice of the recipient body rests with the Whistleblower. To that end, the Company shall establish:
 - a) Dedicated email addresses for the Management Board, Supervisory Board and Compliance Officer to which anonymous reports may be sent: sygnal.specjalista@autopartner.com, sygnal.zarzad@autopartner.com, sygnal.rada@autopartner.com; and
 - b) The facility to submit reports by post to 43-150 Bieruń, ul. Ekonomiczna 20, marked "Report – for the personal attention of the Management Board / Supervisory Board / Compliance Officer". In the absence of such marking, the report shall be delivered to the Management Board.
2. Detailed rules on reporting irregularities are set out in the Internal Reporting Procedure of Auto Partner S.A.

Section 12

Procedure for Reporting Identified Irregularities to State Authorities

1. In accordance with Article 304(1) of the Polish Code of Criminal Procedure, any person who learns of the commission of a criminal offence prosecuted *ex officio* has a civic duty to notify the public prosecutor or the police.
2. Detailed procedures in the event of an investigation by law enforcement authorities are contained in a separate document.

Section 13

Liability Framework for Non-Compliance with this Code

1. Non-compliance with this Code may give rise to:
 - a) criminal liability;
 - b) civil liability; and
 - c) disciplinary liability.
2. Criminal liability may be incurred by a person who fails to comply with this Code on the basis of:
 - a) Article 229 of the Polish Criminal Code, which provides: "*Whoever grants or promises to grant a pecuniary or personal benefit to a person performing a public function in connection with the performance of that function shall be liable to a penalty of deprivation of liberty for a term of between 6 months and 8 years.*"
 - b) Article 230 of the Polish Criminal Code, which provides: "*Whoever, citing influence in a state institution, local government, international or domestic organisation or in a foreign organisational unit disposing of public funds, or inducing another person to believe or reinforcing their belief in the existence of such influence, undertakes to act as an intermediary in resolving a matter in exchange for a pecuniary or personal benefit or the promise thereof shall be liable to a penalty of deprivation of liberty for a term of between 6 months and 8 years.*"
 - c) Article 230a of the Polish Criminal Code, which provides: "*Whoever grants or promises to grant a pecuniary or personal benefit in exchange for acting as an intermediary in resolving a matter in a state institution, local government, international or domestic organisation or in a foreign organisational unit disposing of public funds, consisting of unlawfully influencing the decision, act or omission of a person performing a public function in connection with the performance of that function, shall be liable to a penalty of deprivation of liberty for a term of between 6 months and 8 years.*"
 - d) Article 286 of the Polish Criminal Code, which provides: "*Whoever, with the aim of obtaining a pecuniary benefit, causes another person to make a disadvantageous disposition of their own or another's property by misleading them or exploiting their error*"

or inability properly to understand the action being undertaken, shall be liable to a penalty of deprivation of liberty for a term of between 6 months and 8 years."

e) Article 296a of the Polish Criminal Code, which provides:

"1. Whoever, while performing a managerial function in an organisational entity carrying on business activity, or being engaged by such entity under an employment relationship, a contract of mandate or a contract for specific work, demands or accepts a pecuniary or personal benefit, or the promise thereof, in exchange for abusing the powers vested in them or failing to discharge a duty incumbent on them, where such abuse or failure is capable of causing that entity pecuniary loss or constitutes an act of unfair competition or impermissible preferential conduct in favour of the purchaser or recipient of goods, services or other performance, shall be liable to a penalty of deprivation of liberty for a term of between 3 months and 5 years.

2. The same penalty shall apply to whoever, in the circumstances specified in paragraph 1, grants or promises to grant a pecuniary or personal benefit.

3. In a case of lesser gravity, the perpetrator of the act specified in paragraphs 1 or 2 shall be liable to a fine, a penalty of restriction of liberty or a penalty of deprivation of liberty for a term of up to 2 years.

4. Where the perpetrator of the act specified in paragraph 1 causes significant pecuniary loss, that person shall be liable to a penalty of deprivation of liberty for a term of between 6 months and 8 years.

5. A perpetrator of the offence specified in paragraph 2, or in paragraph 3 in conjunction with paragraph 2, shall not be punishable if the pecuniary or personal benefit, or the promise thereof, has been accepted and the perpetrator notified the competent law enforcement authority of that fact and disclosed all material circumstances of the offence before that authority became aware of it."

f) Article 299(1)–(2) of the Polish Criminal Code, which provides:

"1. Whoever accepts, possesses, uses, transfers or exports abroad, conceals, converts or assists in the transfer of ownership or possession of, or takes any other action that may frustrate or significantly impede the determination of the criminal origin or location of, the detection, seizure or forfeiture of, means of payment, financial instruments, securities, foreign currency, property rights or other movable or immovable property derived from benefits connected with the commission of a prohibited act, shall be liable to a penalty of deprivation of liberty for a term of between 6 months and 8 years.

2. The same penalty shall apply to whoever, being an employee or acting for or on behalf of a bank, financial or credit institution or other entity that is obliged by law to register transactions and the persons carrying out transactions, accepts, contrary to the regulations, means of payment, financial instruments, securities or foreign currency, converts them, or accepts them in other circumstances giving rise to a reasonable suspicion that they are the subject of an act specified in paragraph 1, or provides other services aimed at concealing their criminal origin or at protecting them from seizure."

g) Article 305 of the Polish Criminal Code, which provides:

"1. Whoever, with the aim of obtaining a pecuniary benefit, frustrates or obstructs a public tender or enters into an agreement with another person acting to the detriment of the owner of the property or of the person or institution on whose behalf the tender is conducted, shall be liable to a penalty of deprivation of liberty for a term of up to 3 years.

2. The same penalty shall apply to whoever, in connection with a public tender, disseminates information or conceals material circumstances relevant to the conclusion of the contract that is the subject of the tender, or enters into an agreement with another person acting to the detriment of the owner of the property or of the person or institution on whose behalf the tender is conducted.

3. If the injured party is not the State Treasury, prosecution of the offence specified in paragraphs 1 or 2 shall be initiated upon a complaint by the injured party."

3. Civil liability may be incurred by a person who fails to comply with this Code on the basis of:

a) Article 483(1) of the Polish Commercial Companies Code, which provides: *"A member of the management board, supervisory board or a liquidator shall be liable to the company for damage caused by an act or omission contrary to law or to the provisions of the company's articles of association, unless they are not at fault."*

b) Article 114 of the Polish Labour Code, which provides: *"An employee who, through fault of their own, has caused damage to the employer as a result of non-performance or improper performance of their employee duties, shall bear material liability in accordance with the rules set out in this Chapter."*

c) Article 471 of the Polish Civil Code, which provides: *"A debtor shall be obliged to make good any damage arising from non-performance or improper performance of an obligation, unless the non-performance or improper performance is the result of circumstances for which the debtor is not responsible."*

d) Article 415 of the Polish Civil Code, which provides: *"Whoever, through fault of their own, has caused damage to another, shall be obliged to make it good."*

4. Disciplinary liability may be incurred by a person who fails to comply with this Code on the basis of:

a) Article 52(1) of the Polish Labour Code, which provides: *"An employer may terminate an employment contract without notice through fault of the employee in the event of:*

1) a serious breach by the employee of their basic employee duties;

2) the commission by the employee, during the term of the employment contract, of a criminal offence that renders their continued employment in the position held impossible, where the offence is obvious or has been confirmed by a final judgment;

3) loss, through fault of the employee, of qualifications required to perform work in the position held."

b) Article 108(1) of the Polish Labour Code, which provides: *"For non-compliance by an employee with the established organisation and order of the work process, health and*

safety regulations, fire safety regulations, or the adopted method of confirming arrival at and presence in work and of excusing absence from work, the employer may apply:

- 1) a reprimand;*
- 2) a warning."*
- c) contracts with the Company.

5. Civil liability may be incurred by a counterparty for non-compliance with anti-corruption clauses in contracts with the Company on the basis of:

- a) Article 471 of the Polish Civil Code, which provides: *"A debtor shall be obliged to make good any damage arising from non-performance or improper performance of an obligation, unless the non-performance or improper performance is the result of circumstances for which the debtor is not responsible."*

Section 14

Gifts and Hospitality Policy. Gifts Register

1. Employees shall not offer or accept pecuniary benefits or engage in any other corrupt conduct in connection with the performance of their duties. Only the giving or receiving of business gifts consistent with industry practice and applicable law is permitted – provided that such gifts do not create circumstances in which they could reasonably be regarded as an attempt to exert pressure or to induce the recipient to act contrary to their duties.
2. Non-compliance with this Policy may give rise to a conflict of interest and may undermine confidence in the business decisions of gift recipients.
3. Gifts fall into three categories:
 - a) acceptable;
 - b) acceptable subject to approval; and
 - c) unacceptable.
4. Unacceptable gifts:
 - a) gifts given to public officials and to state and local government officials, except for modest customary gifts given occasionally during official presentations, events and other meetings organised by the Company;
 - b) money (whether in cash, bank money, electronic money or other substitutes such as vouchers or other cash equivalents);
 - c) gifts of a luxury nature;
 - d) gifts that could influence the recipient's business decisions;
 - e) attendance at an entertainment or cultural event (such as a match, theatre or cinema) without the giver's presence, or where the event is unconnected with the giver's business, where this is not consistent with generally accepted hospitality standards in the relevant sector;
 - f) trips and excursions (domestic or international);

- g) gifts that could adversely affect the Company's relationships and transactions with counterparties or the Company's reputation. In case of doubt, an employee may submit a written query to the Management Board or the Compliance Officer;
- h) gifts contrary to good practice that could, in the eyes of a reasonable observer, negatively affect the Company's reputation; and
- i) gifts prohibited by other internal regulations or statutory provisions.

5. Persons responsible for selecting suppliers should not accept any gifts from entities submitting proposals for cooperation to the Company.
6. Gifts acceptable subject to approval by the Management Board or the Compliance Officer:
 - a) gifts with a value exceeding PLN 200 gross;
 - b) gifts that cumulatively exceed PLN 400 gross in a calendar year from the same entity;
 - c) complimentary training;
 - d) gifts whose value is difficult to estimate;
 - e) invitations to entertainment or cultural events exceeding a value of PLN 400 gross; and
 - f) attendance at an entertainment or cultural event (such as a match, theatre or cinema) without the giver's presence, or where the event is unconnected with the giver's business, where this is consistent with generally accepted hospitality standards in the relevant sector.
7. A person who has obtained approval under paragraph 6 shall retain the evidence of approval for at least five years from the approval date. If evidence of approval cannot be produced at the Company's request, approval shall be deemed not to have been granted.
8. The rules in paragraph 6 shall not apply to Senior Management and persons accompanying them at official business meetings, where acceptance of the gift is justified by business considerations and objectives.
9. Acceptable gifts:
 - a) gifts with a value of up to PLN 200 gross and cumulatively up to PLN 400 gross in a calendar year from the same entity;
 - b) meals in the company of representatives of a counterparty up to a value of PLN 500 gross per person, provided that:
 - i. they are occasional and may be offered on a reciprocal basis;
 - ii. the person extending the invitation and offering the meal, or their representatives, participates in the meal; and
 - iii. close family members of the invitee do not participate, unless their presence is purposeful from a business perspective; and
 - c) invitations to entertainment and cultural events up to a value of PLN 500 gross, provided that:
 - i. the giver participates; and
 - ii. the invitation is connected with the giver's business activities.

10. Unacceptable gifts and gifts requiring approval shall be returned to the giver where approval is refused or where approval is not sought promptly after receipt.
11. Where return of a gift is impossible or would involve excessive cost, the gift shall be donated to charitable purposes.
12. The Company shall continuously verify marketing activities directed at persons and entities with which relationships are characterised by a high level of corruption risk (in accordance with the risk assessment), with the participation of the Compliance Officer. In respect of other persons and entities, the Company shall conduct periodic inspections of compliance with this Policy.
13. When deciding whether to accept a gift, the following principles shall be applied:
 - a) Principle of the giver's honest intent:
 - i. the circumstances, the act of giving and the nature of the gift are intended solely to build or strengthen business relationships or to show courtesy;
 - ii. the gift is not intended to exert adverse influence on the recipient or compromise objectivity in business decision-making; and
 - iii. the gift is not offered at a time when the recipient is participating in a decision-making process in which the giver, or a person connected with the giver, may benefit;
 - b) Principle of legality:
 - i. the type of gift and the circumstances of giving do not breach good practice or national, foreign or international legal provisions;
 - c) Principle of proportionality:
 - i. the unit value of the gift is within permitted limits and consistent with standards adopted in the circumstances;
 - ii. the gift is given occasionally and in connection with a specific occasion; and
 - iii. the gift shall not impose any obligation on the recipient, nor create any appearance of such obligation; and
 - d) Principle of transparency:
 - i. it is prohibited to accept gifts which could reasonably cause embarrassment due to value, create a sense of obligation to reciprocate, or prompt concealment of the gift from superiors or colleagues.
14. Only the Management Board, or employees authorised by the Management Board, may give gifts to actual or potential counterparties on behalf of the Company. Gifts shall be customarily appropriate to the relationship and the occasion and, as a rule, should not exceed PLN 200 gross for domestic counterparties and EUR 400 for foreign counterparties, unless a higher value is justified by custom, reciprocity, or another purpose consistent with law and principles of accepted social conduct.
15. Authorisation granted by the Management Board may be written, oral or customary for the relevant position.
16. The following gifts shall be recorded:
 - a) all gifts given;

- b) unacceptable gifts; and
- c) gifts requiring approval by the Management Board or the Compliance Officer.

17. The Gifts Register is set out in Annex 1.

18. Employees shall be responsible for independently settling any tax liability arising on benefits received, in accordance with the Personal Income Tax Act, excluding benefits received from the Auto Partner Group.

Section 15

Donations and Sponsorship Policy

1. The Company may support charitable purposes as part of its commitment to social initiatives. Support may take the form of goods or services, technical assistance or training, financial support or event sponsorship.
2. The Company shall not directly or indirectly support political organisations.
3. The recipient of support should be a Charitable Institution acting in good faith and subject to regulation and oversight. Support shall not be provided where there are grounds to believe the institution acts, directly or indirectly, for the private benefit of a public official.
4. Where a public official is a director, beneficiary or officer of a Charitable Institution, is otherwise closely connected with a Charitable Institution, or requests that the Company support a Charitable Institution, written approval from the Management Board shall be obtained. The Management Board shall either obtain a high level of assurance that support will not be used to make prohibited payments or decline to provide support.
5. The Management Board shall maintain an internal register of donation recipients, recording all amounts constituting support for each Charitable Institution.
6. The Register of Recipients of Donations is set out in Annex 2.
7. Monetary donations may be made only by non-cash transfer to a bank account belonging to the recipient Charitable Institution.
8. Donation agreements shall include a provision under which the donee undertakes to comply with the law, use the donation for the stated purpose, avoid creating a conflict of interest between the donee and the Company or its personnel, and ensure the donation is not used for corrupt purposes. The agreement shall provide for the Company to monitor compliance and to receive repayment of the donation in the event of a reasonable suspicion of breach. In particular, the agreement may provide that breach constitutes gross ingratitude by the donee, giving rise to a right to revoke the donation. The clauses should also permit immediate cessation of funding in the event of reasonable suspicion of illegality within the scope of the agreement, a conflict of interest, or corruption.
9. Charitable activities should not be connected with any other business relationship between the Company and the donation recipient; that is, they should not be conditional upon the conclusion of other commercial transactions, such as a contract for the sale of goods and/or services between the donee and the Company.

10. The Management Board should prepare, in line with the implemented marketing strategy, an annual sponsorship plan setting out objectives, targets, projected budget and anticipated effectiveness.

Section 16

Prevention of Theft and Misappropriation of Company Property

1. To protect the Company's property from theft and misappropriation, an Employee or person engaged under a civil-law contract who reports information that contributes to the identification of persons responsible for theft or misappropriation of Company property shall, subject to paragraphs 2 and 3 below, be awarded a sum of up to PLN 10,000 gross (the "Reward").
2. The Reward shall be paid where it is demonstrated on the balance of probabilities that the reported information is genuine.
3. The rule in paragraph 1 shall not apply to Directors/Managers whose duties include preventing and counteracting undesirable conduct.
4. The Management Board shall determine the authenticity of the information, its contribution to identifying responsible persons, and the amount of the Reward.
5. Where information is submitted in bad faith, in particular where it proves to be false and was submitted for the purpose of fraudulently obtaining the Reward, no Reward shall be paid and any Reward already paid shall be repaid. An employee who reports in bad faith may be subject to criminal liability (including under Article 286(1) of the Polish Criminal Code) and to disciplinary liability.
6. Information referred to in paragraph 1 shall be submitted to ochrona@autopartner.com or directly to the Management Board.
7. A report shall include at least:
 - a) a statement of facts supporting conduct bearing the hallmarks of theft or misappropriation of property; and
 - b) identification of the perpetrator(s) sufficient to identify them.
8. The Company guarantees the anonymity of the reporting person, confidentiality of the procedure, and the safety of the reporting person.

Section 17

Final Provisions

1. All employees are responsible for ensuring that their conduct complies fully with the principles set out in this Code, including provisions relating to whistleblower protection.
2. To ensure proper observance of this Code, each employee should:
 - a) familiarise themselves with the detailed rules in this Code concerning requirements and responsibilities applicable to them and participate in mandatory training provided by Auto Partner;
 - b) act in accordance with this Code and refrain from conduct that may harm the Company or jeopardise its integrity, impartiality or reputation;

- c) consult the Management Board or the Compliance Officer to obtain guidance on interpretation of this Code; and
- d) promptly report irregularities.

3. In the event of unethical conduct involving a breach of this Code, the person in breach may be subject to criminal, civil or disciplinary liability, including termination of their contract by the Company.
4. Anti-corruption clauses are set out in Annex 3.
5. Each employee shall sign a declaration confirming that they have read this Code. The declaration is set out in Annex 4.
6. The Management Board shall organise training for employees on the Company's anti-corruption principles and procedures.
7. The Company shall periodically conduct, or commission, an audit of implemented anti-corruption measures (both effectiveness and corruption risk) and shall conduct regular audits of documentation evidencing the application of such measures. The frequency of audits shall be determined on the basis of the corruption risk assessment.
8. This Code shall be available on the Company's intranet or – where an Employee does not have access to that system – via another internal tool or communication system used by the Employer that ensures accessibility, as well as in hard-copy form within the Company.
9. The principles and procedures established by this Code should be applied appropriately throughout the Company Group.
10. This Code, as updated, shall enter into force with binding effect on 12 November 2025.
11. This Code shall be reviewed at least once every two years, or whenever there are material changes to generally applicable legislation relevant to the content of this Code. Following a review, amendments may be introduced. Any amendment not directly arising from statutory provisions shall be consulted with employee representatives. Employees shall be informed of each amendment within seven days of its adoption.

Section 18

Training

1. To train Employees in anti-corruption matters, Auto Partner shall organise periodic training at least once every two years.
2. Anti-corruption training shall also be organised where there is an exceptional need, such as changes to generally applicable legislation within the scope of this Code.
3. Employees shall participate in anti-corruption training organised by Auto Partner.
4. The person responsible for delivering and monitoring training shall be the Training Department Manager, in consultation with the Compliance Officer.

5. The subject matter of training organised in exceptional circumstances shall be determined by the Training Department Manager, in consultation with the Compliance Officer, taking into account current needs.

Section 19

List of Annexes

1. Annex 1 – Gifts Register
2. Annex 2 – Register of Recipients of Donations
3. Annex 3 – Anti-Corruption Clauses for Contracts
4. Annex 4 – Employee Declaration of Acknowledgement of the Anti-Corruption Code of the Auto Partner Group

3 November 2025

Aleksander Górecki, Chief Executive Officer

Andrzej Manowski, Vice President of the Management Board

Piotr Janta, Vice President of the Management Board

Tomasz Werbiński, Member of the Management Board

Annex 1
to the Anti-Corruption Code of the Auto Partner Group

Gifts Register							
Organisational unit:		For the period: <i>(month, year)</i>					
No.	Date gift given / received	Details of recipient (and their relationship with the Company)	Details of giver (and their relationship with the Company)	Description of gift and estimated value	Category (Unacceptable / Approved / Not approved / Not reported in time / Given)	Purpose / reason / circumstances	Details of person granting or refusing approval. For invitations: participants and the companies they represent



1.							
2.							
3.							
Prepared by:/..... (place / date)							



Annex 2

to the Anti-Corruption Code of the Auto Partner Group

Register of Recipients of Donations

Organisational unit:

Auto Partner Spółka Akcyjna with its registered office in Bieruń, registered with the National Court Register at the District Court for Katowice-Wschód, 8th Commercial Division of the National Court Register, entry No. KRS 0000291327, share capital PLN 13,012,500, Tax Identification Number (NIP) 6340011017, Industry Identification Number (REGON) 27624907900000

For the period:

(month, year)

No.	Donation date	Details of recipient (and their/its relationship with the Company)	Details of giver (and their relationship with the Company)	Description and value	Purpose / reason / circumstances	Additional remarks
1.						
2.						
3.						

Annex 3
to the Anti-Corruption Code
of the Auto Partner Group
Anti-Corruption Clauses

Anti-Corruption Clauses for Contracts with Counterparties

1. [...] undertakes to comply with applicable law and recognised good practice aimed at countering corruption, declares that it shares the values set out in the Anti-Corruption Code of the Auto Partner Group (available on the Company's website at <https://ir.autopartner.com/lad-korporacyjny>), and commits to upholding them.
2. Auto Partner S.A. and [...] declare that no part of the remuneration under this Contract shall be used to cover the costs of granting pecuniary or personal benefits of a corrupt nature by either party.

Additional Clause

1. [...] undertakes that it shall permit, and shall not in any way obstruct, the conduct within its enterprise of an audit by Auto Partner S.A. of compliance with anti-corruption procedures required by law and by the Anti-Corruption Code of the Auto Partner Group.

Anti-Corruption Clauses for Contracts with Donees

1. The Donee undertakes to comply with the law (including anti-corruption legislation), to use the donation for the stated purpose, not to create a conflict of interest between the Donee and the Donor or its personnel, and to ensure that the donated funds will not be used for corrupt purposes. The Donee declares that it shares the values set out in the Donor's Anti-Corruption Code and commits to upholding them.
2. The Donee undertakes that it shall permit, and shall not in any way obstruct, the conduct by the Donor of an audit of compliance with the foregoing undertakings. In particular, the Donee undertakes to provide reports to the Donor on the use of the donation.
3. The parties declare that a breach by the Donee of undertakings given under this Agreement, in particular use of the donation for a purpose other than that stated in this Agreement (including corrupt purposes), shall constitute gross ingratitude by the Donee, entitling the Donor to revoke the donation.

4. The parties declare that a breach by the Donee of undertakings given under this Agreement, in particular use of the donation for a purpose other than that stated in this Agreement (including corrupt purposes), shall mean that the intended purpose of the performance, within the meaning of Article 410 of the Polish Civil Code, has not been achieved, and the Donor shall be entitled to demand repayment of the Donation under the Polish Civil Code provisions on unjust enrichment and undue performance.
5. The parties declare that, where the donation consists of recurring performance, a breach by the Donee of undertakings given under this Agreement, in particular use of the donation for a purpose other than that stated in this Agreement (including corrupt purposes), shall constitute gross ingratitude by the Donee, entitling the Donor to revoke the donation, cease further payments and demand repayment of amounts already paid.

Annex 4



**to the Anti-Corruption Code
of the Auto Partner Group
Employee Declaration
of Acknowledgement of the Anti-Corruption Code of the Auto Partner Group**

.....

(place, date)

.....

(Employee's name)

.....

(Employee's department)

.....

(Employee's position)

I declare that I have been made aware by Auto Partner S.A. of the contents of the Anti-Corruption Code.

I hereby undertake to comply with applicable anti-corruption regulations and procedures.

.....

(Employee's signature)