

## ANTI-CORRUPTION CODE

### AT IMPACT CLEAN POWER TECHNOLOGY S.A.

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## INTRODUCTION

### What is the purpose of the Code?

The Anti-Corruption Code (hereafter referred to as the "**Code**") is a set of rules that helps 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 employees and associates of IMPACT CLEAN POWER TECHNOLOGY S.A. (hereinafter as "**ICPT**"), regardless of position.

Our aim is to build trust and promote ethical behaviour among employees, co-workers and business partners. Setting and respecting principles is the cornerstone of ICPT's position. The Anti-Corruption Code is an expression of our commitment to counteract all forms of corruption within the activities of our organisation, including business relationships.

Corruption is damaging - it carries the risk of financial loss and reputational damage. 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.

## How do we act?

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

- We comply with anti-corruption laws in all countries in which we operate.
- We apply the principle of 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.

## 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.

## If in doubt, contact the Compliance Officer or the Legal Department

The Code as a guideline does not contain a closed list of possible scenarios for corrupt activities or behaviour. Therefore, if in doubt:

- contact the TDJ Compliance Officer or the Legal Department - they are our first line of support,
- ask them how to apply the regulations or how to understand them.

## 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.

## Types of benefits

For the

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

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

## 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.

## ICPT's "zero tolerance for corruption" principle

The ICPT has a zero-tolerance approach to corruption. Therefore, our employees and associates are prohibited from:

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

## Customary gifts - when are they allowed?

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

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.

## 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.

## 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),
- 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.

## 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 rules of social conduct,
- ✓ must not be perceived as an attempt to influence or as a form of obligation.

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

## 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.

## CONTRACTORS

### Who is a counterparty?

We consider counterparties to be:

- customers,

- business partners,
- suppliers,
- contractors,
- other entities that have entered into a civil law contract with ICPT (e.g. providing services or goods).

## 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.

## 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 Compliance Officer,
- avoid working with entities that engage in unethical practices,
- periodically review the counterparty's activities.

## Gifts and relations with counterparties

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

In such 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.

## 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 Company's Board of Directors or the TDJ Compliance Officer. Never ask or suggest that the 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 Company's Board of Directors or the TDJ 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 from training courses.

**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 TDJ Compliance Officer. Possible solutions then include either returning the gift or donating it to charity.

## Promotional activities

Due to the nature of our business, ICPT can organize tours, demonstrations 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.

## PUBLIC OFFICIALS AND AUTHORITIES

### 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 organizations.

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



## Contacts with public officials

By contact we mean all meetings, conversations and other interactions involving ICPT staff 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 regarding, for example, 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 Compliance Officer or to the Legal Department.

## Gifts - strict rules

Do not give gifts to:

- to persons conducting proceedings involving ICPT,
- 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.

## 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 the ICPT,
- ✓ it does not violate the law.

If in any doubt - always contact the TDJ Compliance Officer or the Legal Department.

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.

## CHARITABLE DONATIONS/SPONSORSHIPS

### *How do we support local communities?*

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

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

### Principles of support

A donation can be made at the initiative of the ICPT or at the request of a local government, NGO or foundation. Before we provide support, we must 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,
- who is the actual beneficiary.

### Support and officials

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

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.

## What is prohibited?

- You must not ask ICPT 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 charitable contributions, but you may never do so on behalf of the Company.

## SANCTIONS

### What are the penalties for breaching the rules?

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

- exclusion of ICPT from tenders,
- financial penalties being imposed on our Company,
- criminal liability, including imprisonment of the offender.

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

## REPORTING CONCERNS

Corruption is a crime and has serious consequences. For the sake of the ICPT, every employee and collaborator has a duty to report:

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

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

## How can you report?

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

You can find detailed information on how to report a violation in our Internal reporting procedure.

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

If for any reason you do not wish to use this avenue, you can also contact the TDJ Compliance Officer to which we belong at [compliance@tdj.pl](mailto:compliance@tdj.pl)

## Monitoring and changes to the Code

TDJ's Compliance Officer monitors the currency of the Code on an ongoing basis. The Code is reviewed and updated periodically - 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 case of doubt, uncertainty or difficulty in interpreting or applying the Code, the TDJ Compliance Officer must be consulted.