



Anti-Corruption Policy
of Zakłady Magnezytowe "ROPCZYCE" S.A.

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1. Introduction

- 1.1. Zakłady Magnezytowe "ROPCZYCE" S.A. (hereinafter referred to as ZM "ROPCZYCE" S.A. or the Company) applies a policy of zero tolerance for corruption and corruption-prone practices. Transparency of rules, honesty, and professionalism are the overriding values in the Company's internal relations and in its relations with customers.
- 1.2. The Management Board and management team of ZM "ROPCZYCE" S.A. create and promote an organizational culture in which corruption has no place and is unacceptable in any form.
- 1.3. At Zakłady Magnezytowe "ROPCZYCE" S.A., anti-corruption standards are implemented through the appropriate definition of the organizational structure and substantive scope of activities of individual organizational units in the applicable Organizational Regulations, which ensure transparency and clarity in terms of the competences and powers of individual employees of the Company.
- 1.4. The Anti-Corruption Policy of Zakłady Magnezytowe "ROPCZYCE" S.A. (hereinafter referred to as the Anti-Corruption Policy or the Policy) is communicated and promoted among its employees through training and available internal communication channels.
- 1.5. All employees are required to familiarize themselves with the content of the Policy and the values expressed therein and are required to comply with the rules contained therein, with employees in positions particularly vulnerable to the risk of corruption undergoing special training.
- 1.6. The Anti-Corruption Policy of Zakłady Magnezytowe "ROPCZYCE" S.A. is based on the provisions of:
 - a) the United Nations Convention against Corruption,
 - b) OECD Guidelines for Multinational Enterprises,
 - c) the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions,
 - d) the Criminal Law Convention on Corruption of the Council of Europe.
- 1.7. The provisions of the Anti-Corruption Policy supplement the Code of Business Conduct and Ethics of Zakłady Magnezytowe "ROPCZYCE" S.A. in this area.
- 1.8. The Anti-Corruption Policy is available on the Company's website (<http://www.ropczyce.com.pl/>) and in document form at the Management Board Office.



2. Policy objective

- 2.1. The purpose of the Anti-Corruption Policy is to establish and sanction rules and regulations within the Company aimed at eliminating potential corrupt and corruption-prone behavior from the Company's work environment and business relationships.
- 2.2. Responsibility for the implementation and application of the Policy, as well as for monitoring and annual control of its application, is entrusted to the Corruption Committee.
- 2.3. This Policy constitutes an internal regulation of the Company and does not exhaust the issue of corruption in its broad sense. Managers, employees, and contractors are required to be familiar with the generally applicable law in the field of corruption and to comply with it strictly.

3. Definitions

- 3.1. For the purposes of this Policy, the following are considered to be acts of corruption:
 - 3.1.1. promising, offering, giving, demanding, or accepting by any person, directly or indirectly, any undue material, personal, financial, or other benefit for themselves or any other natural or legal person, including ZM "ROPCZYCE" S.A.,
 - 3.1.2. accepting a proposal or promise of benefits referred to in point 3.1.1 in exchange for an action or omission in the performance of official duties or in the course of business activities.
- 3.2. Corrupt behavior is also considered to be taking actions, as well as mediating in the actions referred to in point 3.1, as well as accepting them in the work environment and in the Company's business relations.
- 3.3. Acceptance of corrupt practices in this Policy is understood as behavior consisting in failure to inform the Corruption Commission in a situation where a person witnesses a corrupt practice or suspects that such an event has occurred.



4. Addressees of the Policy

4.1. This Anti-Corruption Policy is addressed to all persons involved in the internal and external relations of ZM "ROPCZYCE" S.A., and in particular to:

- a) the Management Board and management team of ZM "ROPCZYCE" S.A.,
- b) employees of ZM "ROPCZYCE" S.A. performing work for the Company under an employment relationship or on the basis of civil law contracts,
- c) the Company's suppliers and service providers,
- d) the Company's customers,
- e) government and local government entities,
- f) persons performing public functions,
- g) all entities and third parties representing the persons and entities referred to in points 4.1 a) - 4.1 f) in relations with ZM "ROPCZYCE" S.A.

4.2. Zakłady Magnezytowe "ROPCZYCE" S.A., in analyzing management risks, has identified the area related to counteracting corruption and bribery and has determined the resulting opportunities and threats. The highest level that manages risk and coordinates the work of individual units is the Company's Management Board, and its work in the area of risk management is coordinated by the President of the Management Board. The areas of the Company particularly at risk of corruption are:

- a) purchasing and procurement (selection of suppliers and subcontractors, price negotiations, tenders and contract terms),
- b) sales and customer relations (contract acquisition, granting discounts and commissions),
- c) project and investment management (selection of contractors, cost settlement),
- d) external audits, official permits, inspections carried out by institutions.
- e) activities related to employment, remuneration, and bonus systems,
- f) cooperation with agents and intermediaries,
- g) activities involving the collection, use, and processing of information constituting Company secrets, in particular know-how and other confidential information.



5. Policies

- 5.1. The Company does not tolerate any activities that could be considered corrupt, both in internal and external relations. All corrupt activities are strictly prohibited.
- 5.2. Company employees and persons and entities acting on its behalf:
 - a) shall not accept any material, personal, or financial benefits from or through third parties (customer representatives, suppliers, state and local government bodies, etc.),
 - b) shall not offer or promise any financial or personal benefits to any of the above-mentioned third parties.
- 5.3. It is permitted to give or accept small gifts and advertising materials with a market value not exceeding PLN 200 per calendar year, which are customarily given in commercial relations, provided that the following conditions are met:
 - a) the giving or receiving is done in good faith and is customary in commercial relations,
 - b) the subject of the giving or receiving is not money, gift vouchers, or other documents entitling the holder to purchase specific goods or other services for a specified amount.
- 5.4. In case of doubt regarding the acceptance or giving of a gift with a value higher than that specified in point 5.3, this doubt should be reported to the Corruption Commission via email antykor@ropczyce.com.pl
- 5.5. If it is not possible to resolve doubts regarding the acceptance or giving of a gift with a value higher than that specified in point 5.3, the acceptance of the gift should be refused and the gift should not be given.
- 5.6. The application of the Anti-Corruption Policy by ZM "ROPCZYCE" S.A. obliges suppliers and customers to act honestly and to refrain from any actions that may raise doubts, as well as to comply with the following principles of this Policy:
 - a) not offering or giving any material, personal, or financial benefits,
 - b) cooperating with the Company in eliminating corrupt practices,
 - c) ensuring that relations with public institutions, private individuals, and other entrepreneurs are open, honest, and transparent in order to exclude the possibility of corruption risks and possible allegations,
 - d) avoiding conflicts of interest that could lead to the risk of corruption.
- 5.7. Company employees may not participate in activities that could lead to a conflict of interest, understood as a conflict between the interests of the Company and the private interests of an employee or a person associated with an employee.



- 5.8. If an employee identifies a conflict of interest or a potential risk of such a conflict, they should immediately report this to the Corruption Committee and refrain from actions and activities to which the conflict relates or could relate.

6. Corruption Committee

- 6.1. In order to ensure proper and impartial consideration of reports submitted to the Company regarding violations or suspected violations of the Anti-Corruption Policy of Zakłady Magnezytowe "ROPCZYCE" S.A., a Corruption Committee is appointed within the Company, consisting of:
- Compliance Officer,
 - Representative of the Trade Unions operating at the Company,
 - Company Lawyer.
- 6.2. The tasks of the Corruption Committee include, among others:
- proper and impartial receipt and consideration of reports submitted to the Company related to violations or suspected violations of the Anti-Corruption Policy,
 - conducting investigations and formulating a position on a given case,
 - supervising the implementation of and compliance with the Policy.
- 6.3. Any person against whom allegations of violation of this Policy have been made has the right to familiarize themselves with the content of the allegations and to speak in their own defense, while the Committee is obliged to hear them and conduct an investigation into the facts presented by each party.
- 6.4. After conducting an investigation, if the Commission finds that there has been a violation of the Anti-Corruption Policy, it is obliged in each case to present its position on the matter to the Company's Management Board.
- 6.5. After considering the Commission's position, the Management Board shall decide on further steps in the case, i.e.:
- it does not accept the Commission's position and refers the case for re-examination,
 - accepts the Commission's position and applies the sanctions provided for in the Labor Code (Journal of Laws 1974, item 141, as amended), including in particular: a warning, reprimand, or termination of the employment contract of an employee who has committed a violation, or takes action to terminate cooperation if the violation of the Policy was committed by a person or entity outside the Company,

- c) in the event of a corruption incident, notifies the relevant law enforcement authorities,
- d) initiate corrective measures aimed at eliminating identified violations in the future.

7. Reporting abuse, including in accordance with the Whistleblower Protection Act

- 7.1. Every employee has the right and obligation to inform the Company of any violations of this Policy.
- 7.2. The Company shall protect employees who report violations from any retaliatory actions, both from the persons directly concerned by the report and from other colleagues or superiors.
- 7.3. The Company may not dismiss, suspend, or otherwise worsen the situation of an employee in connection with a report made by them.
- 7.4. Reports can be made using the email address designated for this purpose: antikor@ropczyce.com.pl, or verbally directly to the Corruption Commission.
- 7.5. Reports are treated confidentially and their content is disclosed only to parties directly involved in the process of assessing and verifying the report.
- 7.6. Reports may also be made on the above terms by third parties, including suppliers, service providers, customers, and associates of the Company.
- 7.7. Employees and third parties may also submit reports using the link for anonymous reporting of violations of the law, located at <https://zmr.signalista.net>.
- 7.8. Confirmation of the report will be provided within 7 days.
- 7.9. A response to the report with information about the actions taken in the case is sent to the reporting person within 3 months of the date of the report.
- 7.10. Reports are recorded in the Violation Report Register kept by the Compliance Office.

8. Final provisions

- 8.1. The Anti-Corruption Policy of ZM "ROPCZYCE" S.A. applies to all subsidiaries of the ZM "ROPCZYCE" Capital Group.
- 8.2. The Anti-Corruption Policy of ZM "ROPCZYCE" S.A. is subject to annual reviews in terms of its application, compliance, and enforcement.
- 8.3. The review referred to in point 8.1 is carried out by the Corruption Commission.
- 8.4. The result of the review is a report presented to the Company's Management Board, which, in



the event of irregularities are found, is required to initiate corrective measures in the indicated area.

- 8.5. Information on the application of this Policy is prepared by the Corruption Committee and presented by the Management Board to the Supervisory Board of ZM "ROPCZYCE" S.A. once a year.
- 8.6. The provisions of this Policy do not violate generally applicable law.