MERIDA ANTI-CORRUPTION POLICY

INTRODUCTION

Since its very inception, the **Merida Company** has operated in accordance with applicable laws and the highest ethical standards, reflecting transparency, accountability, integrity, and zero tolerance for any form of corruption.

The **zero-tolerance** principle regarding corruption applies to all areas of the Company's operations and to every Employee. We also expect all Business Partners of the Company — Customers, Suppliers and Subcontractors — to comply with the law and anti-corruption principles.

I OBJECTIVES OF THE ANTI-CORRUPTION POLICY

1. Establish the obligation of strict adherence to the zero-tolerance principle towards all forms of corruption.
2. Define clear rules and standards of conduct to prevent corrupt activities.
3. Implement mechanisms that enable an effective response to potential violations.

II DEFINITIONS

1. **Corruption** — offering, promising, giving, demanding, or accepting undue financial or personal advantages in exchange for an action or an omission to act.
2. **Misconduct** — any use of a position, authority, or Company resources in a manner contrary to the law, the interests of the Company, or good business practices.
3. **Conflict of Interest** — a situation in which an Employee's private interests influence, or may create the appearance of influencing, their impartiality and objectivity.

III PRINCIPLES OF THE ANTI-CORRUPTION POLICY

1. Employee Responsibilities

All Employees and Contractors of the Company are required to comply with applicable laws and the **Merida Code of Ethics**, upholding a strict zero-tolerance standard against corruption and trading in influence. Therefore**, it is forbidden to:**

- **a)** offer, promise, give, or accept cash or its equivalents as a gift or gratification,
- **b)** exert pressure, coerce, or encourage others to engage in conduct that violates the law or harms the Company's interests,
- **c)** engage in trading in influence, including bribery or obtaining undue advantages in exchange for favour,
- **d)** offer or accept benefits of an unethical or illegal nature, or those that may influence business decisions,
- **e)** use accounting procedures or billing systems to conceal illegal payments,
- **f)** legalise income derived from corrupt practices,
- **g)** participate in bid rigging that violates the rules of fair competition,
- **h)** create a conflict of interest, including making decisions that could result in personal gain at the expense of the Company.

2. Acceptable Conduct and Gifts

Only reasonable, symbolic promotional items and invitations to business meals or events are allowed, on the condition that they:

- **a)** remain within customary and legal bounds,
- **b)** cannot be perceived as an attempt to influence business decisions or obtain undue advantages,
- **c)** are transparent and accurately recorded in the Company's systems.

3. Communication with Business Partners and Customers

All contacts with Business Partners and Customers should take place exclusively through official communication channels:

- **a)** emails sent from official accounts of the Company,
- **b)** traditional mail,
- **c)** Company-issued phones,
- **d)** in-person meetings at the Company’s offices or the Business Partner’s premises.

4. Anti-Corruption Responsibilities

All Employees and Contractors are required to:

a) prevent corruption and unethical conduct,
b) report any identified incidents or suspected violations of the **Anti-Corruption Policy**, even if they involve individuals at higher levels in the Company's structure,
c) fully cooperate with internal investigations, including providing necessary information and documentation,
d) ensure the transparency of their actions and avoid situations that may suggest a conflict of interest.

5. Consequences of Non-Compliance with the Anti-Corruption Policy

Non-compliance with the **Anti-Corruption Policy** may, depending on the circumstances and the status of the person concerned, result in measures permitted by applicable law, internal regulations, or the relevant contract, including:

a) for Employees, measures available under labour law, up to and including termination of employment where justified by the circumstances,
b) for Contractors or Business Partners, restriction or termination of cooperation,
c) civil claims, including claims for damages,
d) notification of the competent authorities where a criminal offence is suspected.

IV PROCEDURE FOR REPORTING AND INVESTIGATING MISCONDUCT

1. Scope of Reports

Any irregularities, violations of the **Anti-Corruption Policy** or applicable laws — such as trading in influence, corruption, conflicts of interest, and other actions contrary to business ethics — are to be reported without delay to the Whistleblowing Officer in accordance with the **Internal Procedure for Reporting Breaches of Law and Taking Follow-up Actions at Merida Sp. z o.o.**

2. Reporting Methods

Reports may be submitted either with the reporting person's identity disclosed or on a confidential basis through the designated channels:

a) by e-mail to**:** merida.zgloszenia@gmail.com,
b) by traditional mail to: **Merida Sp. z o.o.**, ul. Karkonoska 59, 53-015 Wrocław, Poland with the annotation "Attn: Whistleblowing Officer",
c) in person: during a meeting with the Whistleblowing Officer.

3. Incident Review Process

The process for handling and verifying reports involves the following steps:

a) every report will be promptly received and registered,
b) the Whistleblowing Officer conducts an initial verification of the report regarding its completeness and validity,
c) if the suspicions are confirmed, the Company's Management Board takes appropriate corrective measures and takes disciplinary action in line with applicable internal procedures and the law.

4. Rules for Processing Reports

All reports are evaluated in accordance with the following rules:

a) each case is reviewed objectively, thoroughly, and in strict confidence, considering all relevant facts,
b) the person reporting a violation in good faith is protected against retaliation and adverse consequences,
c) all actions taken during the investigation must be recorded in written or electronic form within the Company's system.

5. Purpose of the Procedure

The procedure aims to ensure:

a) the effective detection and elimination of any **Anti-Corruption Policy** violations,
b) a fair and transparent process for handling all reports,
c) protection for Whistleblowers against any form of retaliation,
d) the compliance of the Company's operations with the law and the highest ethical standards.

V FINAL PROVISIONS

The **Anti-Corruption Policy** is a core part of the **Merida Company's** commitment to responsible and transparent business practices. Its provisions are consistent with the **Merida Code of Ethics** and the **Internal Supplier Evaluation System**. This document should be interpreted and applied in conjunction with other internal regulations and applicable laws. The **Anti-Corruption Policy** is subject to an annual review.

The Management Board of Merida Sp. z o.o.

Signature Not Verified
Dokument podpisany przez
Zdzisław Gołębiowski
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