

SCHEDULE NO.1

PROCEDURE FOR GIVING AND RECEIVING GIFTS AND INVITATIONS IN QEMETICA GROUP (GIFT PROCEDURE)

I. PURPOSE

1. This Procedure for giving and receiving gifts and invitations in QEMETICA Group ("**Procedure**") supplements the Global Anti-Corruption Policy of QEMETICA Group ("**Policy**").
2. Definitions contained in the Policy also apply to this Procedure.

II. DEFINITIONS

Counterparty – any entity outside the Group with whom the Group has business relations, including suppliers, subcontractors, clients, consultants, distributors, agents, business partners, and third parties acting on behalf of the Group.

Gift – any undue benefit (primarily free of charge) without legal justification, personal or material, for oneself or a third party, e.g. cash, discounts, loans, financial support, preferential sales conditions, prizes, transport, use of resources, shares, renovations, tickets, gift cards, alcohol, sweets, flowers, jewelry, invitations to events, meals, or coffee. The list is exemplary – any gift may be considered corrupt.

Public Official – any person holding public office, including parliamentarians, judges, prosecutors, employees of administrative and supervisory bodies, law enforcement officers, as well as entities (companies) affiliated with the state (state-owned entities, SOEs).

III. PRINCIPLES

1. Promising, giving, and receiving Gifts for promotion, advertising, and building business relationships or showing courtesy is permitted under the rules specified in the Policy and this Procedure.
2. Promising, giving, and receiving Gifts may be considered corrupt behavior, which is illegal and damages the reputation of QEMETICA Group.
3. QEMETICA Group expects every Employee to exercise reasonable judgment and caution in promising, receiving, and giving any Gifts in connection with their duties in the Group.
4. Regardless of whether, in procurement procedures, the QEMETICA Group acts as a seller or a buyer, transparency of action must be ensured.
5. It is prohibited to undertake any actions aimed at contacting the other party to the business relationship in a manner that bypasses the communication rules applicable to the given procurement/sales procedure, market standards or good practices, including disclosing or obtaining information covered by the confidentiality of the procurement/sales procedure.
6. The value of each Gift should be individually estimated (separately) according to its real market value, not, for example, based on the nominal price.

A. GIFTS FOR PUBLIC OFFICIALS

It is prohibited to offer, give, promise, or consent to the giving of any gift to a public official, as this is a criminal offense.

B. GIFTS FROM COUNTERPARTIES AND FOR COUNTERPARTIES

1. Gifts may be accepted by Employees from Counterparties solely for a clear advertising or promotional purpose of the Counterparty, if they meet the conditions set out in the Procedure.
2. Gifts from current or potential Counterparty must not influence decisions made by Employees in their daily professional activities.
3. Employees may promise or offer Gifts to Counterparty solely for advertising and promotional purposes of the QEMETICA Group, if they meet the conditions set out in the Procedure.

4. The Compliance Officer is authorized to grant a blanket consent for accepting occasional Gifts (e.g. Christmas or New Year gifts), in accordance with the rules set out in the Procedure.
5. An Employee giving a Gift with a value exceeding PLN 200 gross (EUR 50 or USD 50) shall provide the Counterparty with the appropriate PIT declaration (or another document if required under local law), prepared by the relevant unit responsible for personal income tax (PIT) settlements.

GIFTS	
PERMITTED GIFT	<p>Promotional/advertising gifts up to PLN 200 gross (EUR 50 or USD 50 or the equivalent value in another currency).</p> <p>E.g. an occasional meal or event with a Counterparty, if it complies with accepted standards and does not give rise to any impression of impropriety.</p>
GIFT PERMITTED UPON PRIOR APPROVAL	<p>Gifts exceeding PLN 200 gross (EUR 50 or USD 50 or the equivalent of this amount in another currency) only in exceptional circumstances, subject to prior approval by the supervisor and Compliance Officer.</p> <p>Request for approval: compliance@qemetica.com</p> <p>All Gifts exceeding this threshold are recorded by the Compliance Officer.</p> <p>In exceptional and justified circumstances, the supervisor's approval and the Compliance Officer's acceptance may be granted after the Employee has already received the Gift.</p>
PROHIBITED GIFT	<p>A Gift that is:</p> <ul style="list-style-type: none"> unlawful or likely to violate the rules of the QEMETICA Group, offered or received with the intention of obtaining a benefit, or to facilitate or expedite proceedings or other processes, or to influence the objectivity of the recipient in making a business decision, or as gratitude for obtaining or promising a business advantage, cash or assets (e.g., transferable gift cards, cheques, securities, loans), a "quid pro quo" item (something in exchange for something) — offered in return for the purchase of services/products, a form of entertainment that undermines integrity or creates an impression of impropriety, offered during negotiations, during contract performance, or to individuals involved in decision-making in a way that could influence their objective assessment of the situation (e.g., acceptance of work performed).

IV. RETURN OF THE GIFT

1. If a prohibited Gift is received, the Gift must be returned to the Counterparty without delay. If, however, the supervisor of the Employee receiving the Gift and the Compliance Officer jointly decide that returning such a Gift is not advisable, the Gift shall be donated to charity.
2. When returning the prohibited Gift, a letter should be sent to the Counterparty explaining the QEMETICA Group's policy on accepting gifts.

V. FINAL PROVISION

The procedure shall come into force on the date of adoption of the Policy specified in the resolution of the QEMETICA Management Board.