

# **InPost Group**

# **Anti-Fraud Policy**

Approved by a resolution of the Management Board of InPost S.A. on 13 December 2023.

Effective from 13 December 2023.

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## 1. PREAMBLE . OUR VALUES.

At InPost Group, we conduct ourselves with integrity, professional ethics and respect for ourselves and others, as we are convinced that operating a business in a transparent manner promotes innovation, competitiveness and social responsibility.

We have adopted a zero tolerance policy with regard to any form of abuse, including Fraud.

This principle applies to the officers, all employees, co-workers and business partners operating within the InPost Group. Whenever potentially undesirable behaviour or abuse is detected, they will be thoroughly verified and, if confirmed, the perpetrator will be held accountable in accordance with InPost Group's internal regulations and generally applicable laws.

We are committed to pro-actively building Fraud risk awareness among our Personnel and responding promptly to any instances of reported undesirable behaviour.<sup>1</sup>

The Management Board of InPost S.A., aiming to counter potential risks of fraud such as Fraud and to limit the InPost Group's exposure to these risks, has decided to develop this Policy by analysing, verifying and countering possible cases of this type of fraud, introducing overarching principles and methods of conduct to limit the Group's exposure to any manifestation of this type of undesirable behaviour.

The assessment and monitoring of risks such as Fraud is carried out on the basis of the Group's *Corporate Risk Management Policy and Methodology*.

In order to remain true to our core values and maintain the excellent reputation of the InPost Group, each of our Employees and third parties<sup>2</sup> acting on our behalf or working with us must be able to recognise undesirable behaviour and know how to respond appropriately.<sup>3</sup>

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<sup>1</sup> As defined in the InPost Group Code of Conduct

<sup>2</sup> All InPost employees, temporary employees and permanent subcontractors

<sup>3</sup> Any individual or organisation with whom contact is made in the course of business, including current and potential customers, institutional clients, suppliers, distributors, business contacts, agents, advisers and government and public bodies and their advisers, representatives and officials, politicians and political parties.

## 2. DEFINITIONS

<b>Internal Audit</b>	Internal audit is an independent and objective activity aimed at adding value and improving operational activities within the InPost Group. It consists of a systematic and structured evaluation of the processes: risk management, control, corporate governance and it contributes to improving their performance.
<b>Forensic services</b>	Legal assistance services in the area of identification and documentation of fraud by a professional third party.
<b>Fraud</b>	deliberate and intentional acts committed by employees, co-workers or third parties in order to gain unauthorised advantages, all manifestations of dishonesty and unethical/undesirable behaviour that have an impact on enterprises and business in general, including in particular: corruption, fraud, abuse.
<b>InPost Group</b>	InPost S.A. and the Companies comprising the InPost Capital Group.
<b>Management</b>	Persons in charge of an organisational unit or division of the Company or employed in an independent position directly subordinate to a member of the Company's management board.
<b>Audit Committee</b>	Audit Committee of the Supervisory Board of InPost S.A..
<b>Risk Committee</b>	InPost Group Risk Committee.
<b>Internal Control</b>	A team operating within the InPost Group, creating a comprehensive system of procedures, policies, practices and organisational structures designed to safeguard the company's assets, maintain the accuracy and integrity of its financial data and promote its operational efficiency, ensure that the company operates in accordance with regulations, policies and business objectives and minimise the risk of errors or fraud.
<b>Policy</b>	This Anti-Fraud Policy.
<b>Personnel</b>	A group of employees or co-workers employed in a specific area or performing a specific function within the Group InPost, including managerial roles.
<b>Employee</b>	An individual employed by the Company under an employment contract or performing activities under a civil-law contract for the Company, who is not a member of the Management.

## **Ethics Team**

A team comprising:

- a) Group Compliance Officer,
- b) Director of Internal Audit,
- c) Group Risk Manager,

(or persons additionally designated by the Compliance Officer, who have the knowledge and competence to clear the report in question and who are responsible for the area under investigation), responsible for verifying reports of violations or potential violations relating to incidents of Fraud.

## **3. INTRODUCTION**

### **Purpose of this Policy**

This Policy provides a description of prohibited and undesirable behaviour, the rules to be followed to protect the InPost Group from potential Fraud risks and to maintain our reputation for acting in accordance with business ethics.

This Policy is communicated by the Management Board to all members of the Personnel, through internal communications, the Intranet and is also publicly available on InPost S.A.'s external website.

We expect members of Personnel and third parties to comply with the Policy. Acting in accordance with its provisions constitutes a requisite condition of employment or cooperation with the InPost Group.

Violations of the Policy, irrespective of which InPost Group company they relate to or where they are carried out, may result in disciplinary sanctions, depending on the facts, ranging from a simple warning (or analogous measure) up to and including termination of the employment relationship or civil-law contract, in accordance with the law, taking into consideration collective agreements.

## **4. MANAGEMENT COMMITMENT**

The Management Board of InPost S.A., by adopting this Policy for application, undertakes to act with the highest ethical standards in preventing and responding to any manifestations of Fraud occurring within the InPost Group.

The Management Board of InPost S.A. requires Personnel to act with honesty and integrity at all times and to protect the resources of the InPost Group for which they are responsible.

To this end, the Management Board of InPost S.A. obliges the Management of all levels of InPost Group companies to strictly apply the provisions of the Policy and respond to any manifestations of potential or actual manifestations of undesirable behaviour, including Fraud, occurring in their subordinate units and organisational units.

Any Employee may in good faith report potential violations or undesirable behaviour, including those related to Fraud, without fear of dismissal or retaliation.

## **5. REGULATORY FRAMEWORK**

In accordance with international conventions, such as the 1997 OECD Convention on Combating Bribery of Foreign Public Officials and the 2004 UN Convention against Corruption, almost all countries in the world have adopted criminal laws providing for sanctions against corrupt practices. These laws are enforceable by the local authorities of the respective country in which they apply.

Several countries have adopted extraterritorial legislation. Such laws allow the relevant authorities of these countries to prosecute and sanction individuals or companies for offences of a corrupt nature outside their borders. Hence, individuals and companies can be prosecuted for the same offence simultaneously in several countries. Such extraterritorial laws include:

- a) **The Sapin II Act** (which supplements the French Criminal Code's provisions on bribery and paid patronage) and applies to large French companies such as Mondial Relay - and all its subsidiaries, branches and entities under its control (whether French or foreign).
- b) **The UK Bribery Act (UKBA)** Applies to private or public corrupt acts committed in or outside the UK by an individual with a close connection to the UK (citizen or resident) and by a company carrying out all or part of its activities in the UK, regardless of where it is based. InPost Group companies are therefore also covered by the UKBA.
- c) **The Foreign Corrupt Practices Act (FCPA)** in the United States of America (US). The scope of the FCPA is limited to corruption of foreign public officials\*. It applies to three categories of entities:
  - any company with securities registered in the US or otherwise required to file periodic reports with the SEC, and their employees, officers, directors, shareholders, or others acting on their behalf ("the issuer")
  - any U.S. citizen, non-U.S. national or U.S. resident, as well as any company with its principal place of business in the U.S. or incorporated under the laws of the U.S., and its employees, officers, directors, shareholders or other persons acting on its behalf ("domestic shareholding")
  - any natural or legal person who has committed a corrupt act within the territory of the US or using the US postal service or any other means or interstate instrumentality of commerce (such as US dollar, US bank, etc.) ("territorial jurisdiction").

Given the broad scope of these regulations, despite the fact that neither InPost nor any of the InPost Group companies are listed on a US stock exchange or have a company incorporated under US law, it is likely that they will be subject to the FCPA in a number of situations.

## 6. UNDESIRABLE BEHAVIOUR

### 6.1 CORRUPTION

#### Corruption - general definition

Corruption is the act of directly or indirectly persuading, offering, giving or agreeing to give any undue advantage (or potential advantage) to a person for his or her benefit (or for the benefit of a third party) in order to induce that person to act or refrain from acting (or in return for refraining from acting) in the course of that person's performance of his or her duties, at any time, whether directly or indirectly, actively or passively.

The term 'undue advantage' refers not only to monetary amounts, whether in the form of cash, transfer or another form, commonly referred to as a bribe, but also to:

- benefits in kind, such as gifts, meals, invitations, entertainment, payment of luxury accommodation for private purposes, travel expenses, sponsorship, charitable donations, etc;
- preferential treatment, such as the conclusion of a contract outside the standard bidding process, customs exceptions or waivers of penalties in tax proceedings, job offers or the granting of an internship for the benefit of the bribe-taker or close family and friends;
- providing confidential information, the use of which may lead to financial or other benefits.
- acting or refraining from acting in relation to the facilitation of a standard process or refraining from enforcing a standard requirement by a person receiving an undue advantage towards the person giving the benefit or sharing information that will give the corrupt person a competitive advantage.

Both offering or giving a benefit with a view to obtaining an undue advantage (active corruption) and requesting, accepting or receiving a benefit with a view to obtaining an undue advantage (passive corruption) are corrupt practices prohibited by law in most countries, which means that offering, promising or inducing an undue advantage is as punishable as the actual giving of a bribe, even if such an advantage is not actually given. Allowing such an act is tantamount to a corrupt act. The timing of the granting of the undue advantage, i.e. before or after the performance or refraining from the act, is not relevant in the assessment of the corrupt act, as the undue advantage may be granted as a "reward" after the completion of the agreed action.

A corrupt act can be either direct - where the bribe offeror personally contacts the bribe taker or indirect - where agents, intermediaries, subcontractors or other third parties contact the bribe taker. All persons involved in the performance of the corrupt act are liable under penalty - the initiator, the intermediary and the bribe taker.

**The InPost Group adopts a zero tolerance policy with regard to all forms of corruption, both public and private.**

### **Public corruption**

Corruption of public officials is prosecuted and sanctioned in most countries.

A public official is a person who:

- holds a position in the legislative, executive or judicial authorities at national or local government level;
- has been elected or appointed to perform a public service or public function, including as an agent;
- works in the public sector (e.g. as a health professional or forensic expert);
- is a member of the royal family;
- is employed by a state-owned or state-controlled company;
- is employed by a university or other body wholly or partly controlled by the state or local government (in some jurisdictions);
- is a representative of an international governmental organisation;
- is a candidate for public office and or a person of significant standing, with decision-making powers, in a political party.

Government officials include 'politically exposed persons' - so-called PEPs. A PEP is an individual who holds a prominent position or performs a prominent function, or has close ties to such a person, or is known to be a close associate of such a person. Because of their role and potential influence, PEPs are more vulnerable to corruption charges.

For the purposes of this Policy, a close person and close co-worker of a public official, even if they are not themselves public officials, should be treated as if they were. Corrupting a close person of a public official results in the same sanctions as giving an undue advantage directly to such an official.

InPost strictly prohibits any attempt to obtain any benefit from a government official by any means, including through gifts, cash payment or by providing other benefits. Attempts to extort an undue advantage from a government official should also be resisted.

### **Private corruption**

When an undue advantage is promised, offered or given to persons in the private sector, it is considered private corruption.

Private corruption often occurs during a selection process organised by a private company, such as a tender or recruitment process, or in which a private company participates in order to sign a contract with another company in the private sector. For example, a situation where a supplier promises or gives an undue advantage in exchange for classified information during a call for tenders is considered an act of private corruption and is prohibited under the law and this Policy.

### **Paid protection**

Paid patronage is the act of directly or indirectly offering, giving or agreeing to give or induce or accepting an advantage or payment to a person who has actual or potential influence over the decision-making process of a public official. The act is carried out with the intention of obtaining from the decision-maker a certain action or refraining from action as a result of being induced to do so by a third party.

In most countries, paid patronage is a form of corruption. However, in France it is a separate offence defined in the Criminal Code.

## **Extortion**

Extortion can be defined as seeking an undue advantage through violence, threats of violence or coercion. One example of extortion is blackmail.

Inducement to extort is a corruption offence in most countries. InPost prohibits all forms of extortion solicitation.

## **Minor Facilitations**

Facilitation payments are small sums of money or a benefit of any kind made or given by a person in a non-transparent manner (i.e. without receiving a confirmation e.g. in the form of a receipt) to a public official to secure a desired outcome or to expedite an administrative procedure resulting in a decision to which the person is anyway entitled.

## **Creative accounting**

Creative accounting refers to accounting entries that conceal corruption or paid patronage. The term also refers to the unlawful alteration of a company's financial statements to create a false appearance of the company's financial health or to conceal profits or losses.

InPost's accounting standards as described in the accounting policies must be strictly adhered to. We do not tolerate any form of falsification or manipulation of accounting records or so-called embellishment of financial statements (window dressing).

## **Sanctions for corruption (of any kind) and paid patronage**

As indicated above, corruption and paid patronage are illegal in almost all countries and can result in (depending on the jurisdiction):

- serious criminal sanctions (imprisonment and fines) for both Personnel and InPost Group companies or members of their governing bodies;
- the requirement to pay compensation to the party or parties affected by the corrupt act or paid patronage;
- cancellation of agreements and supply contracts or disqualification from participating in public tenders;
- the detriment to the good name and tarnishing the reputation of the InPost Group.

## **6.2 CONFLICT OF INTEREST**

### **Conflict of interest**

A conflict of interest occurs when someone's personal interests (financial or otherwise) actually influence, have the potential to influence or can be perceived to influence someone's professional duties and responsibilities and, as a result, may lead to the abuse of someone's official position for private purposes.

The personal interests at issue are those of the person directly, or of persons with whom the person is closely associated (spouse/partner, family circle, person under whose influence the person is, or over whom the person may exercise influence). A conflict may also arise from a professional relationship with a customer, supplier, business partner or competitor of the InPost Group or with any other representative of a business entity or government official with whom, in the course of the relationship, the person has established a relationship of a private nature.

Conflicts of interest are not by definition unlawful, but they can give rise to questions of objectivity, neutrality and impartiality in decision-making and create a context that facilitates corruption, paid patronage, unlawful shareholding or favouritism. In some cases, they also lead to corrupt activities.

It is therefore important to be aware of actual, potential or perceived conflicts of interest and to disclose and report them accordingly.



When working at InPost Group, anyone may be faced with a conflict of interest situation. In order to prevent a conflict of interest from leading to corrupt activities or raising questions, such a conflict must be identified, reported and, if necessary, removed as soon as it arises and before any business operation is undertaken.

**Step 1 - identify a situation where a conflict of interest may arise.** There are different types of conflicts of interest associated with different positions. Knowing what you may face in your position will prepare you for how to handle the situation should it arise.

**Step 2 - be aware of your personal relationships.** You may have a relationship with someone who could potentially benefit from your position at the InPost Group.

**Step 3 - consider your personal interest and the interests of the InPost Group.** Check that the satisfaction of your personal interests does not conflict with the interests of InPost and that you are not abusing your professional duties and responsibilities. Evaluate the potential gains and losses of each party to assess the financial impact and severity of any potential conflict of interest.

**Step 4 - consider the appearance of a potential conflict of interest.** Even if you do not gain from a conflict of interest situation, it may still raise doubts and give you a false perception of the actual situation.

**Step 5 - disclose your conflict of interest.** Disclosure is always the best remedy. Potential conflicts of interest should be disclosed to parties who will be affected by your decisions or actions. This should be done as soon as possible and before any business action is taken.

InPost Group Personnel must immediately disclose actual or potential conflicts of interest, as well as situations that may give the appearance of a conflict of interest. If you have questions or are unsure how to properly handle a potential conflict, please contact the Compliance Officer.

## 7. BUILDING BUSINESS RELATIONSHIPS WHILE AVOIDING RISKY BEHAVIOUR

This section sets out the rules to be followed and the consents to be obtained to protect InPost from the risk of corruption.

### Relations with third parties in general

Running a business requires networking with various third parties, as well as building professional relationships.

It is important to bear in mind that in some professional situations there is a conflict of interest and some behaviour or intentions of the other party may not be honest or consistent with the applicable rules. It is crucial to distinguish between standard business and collaborative behaviour, the customary exchange of courtesies and behaviour of a corrupt nature.

Our Anti-Fraud Policy does not cover every business circumstance you may encounter in your daily professional life. However, it should provide you with enough information to properly assess the situations you encounter. Always remember that you do not act alone and should you have questions or need support, you should consult your supervisor, the HR Office or the Compliance Officer.

### Relationships with agents and intermediaries

Intermediaries are individuals or companies that facilitate the business relationship between InPost and the customer or supplier. They can be, for example, PUDO handlers, couriers, carriers, external expansion specialists.

When using the services of an intermediary, the reputation of the intermediary and the financial and technical capacity to provide the required services must first be verified. The contract with the intermediary must specify in detail the services required, the payment method and the reporting method. In addition, InPost should be able to audit the intermediary's activities.

### Public and private tenders

An invitation to tender is a procedure organised by the buyer to obtain quotations and price offers from several suppliers of goods or services based on the buyer's specifications specifying the products and services required.

An invitation to tender is public when the buyer organising the tender is a public entity and private when the buyer

organising the tender is a private entity.

Like any process based on selection, tenders can become an area for abuse in the form of corruption or paid patronage, for example:

- giving an undue advantage (monetary or otherwise) to a representative of the buyer or his relatives or persons related to him;
- influencing a buyer's representative in return for the payment of an undue advantage in order to gain a favoured position as a supplier. This can occur by changing the specifications of the contract or by disclosing certain information to give the supplier a competitive advantage over other bidders;
- the use of subcontractors who deliberately set an exorbitant price to indirectly benefit the buyer's representative;
- extortion used by the buyer's representative to gain an undue advantage.

In order to avoid the risk of conflicts of interest in tendering, InPost Personnel must follow the purchasing and contracting procedures, implement all controls within the purchasing process, always disclose conflicts of interest and apply the four-eyes principle when negotiating with future suppliers.

When responding to an invitation to tender, InPost Personnel must never influence the buyer in any way. The principle of increased vigilance must be applied in public tenders and in relations with government officials. If in doubt, contact the Legal Department or Compliance Officer immediately.

## **Gifts**

Gifts in themselves are not illegal when given or received without expecting anything in return. The giving of small gifts is often part of local customs and culture. InPost Personnel are not allowed to request or require gifts. As an exception, it is permitted to give or receive a gift if all of the following conditions are met:

- the gift is given or received solely in the context of a standard business relationship in light of the legal provisions and customary practices in the country in which it is given;
- the gift does not create a sense of obligation or an impression of inappropriateness, i.e. it is not perceived as an undue advantage;
- the gift is given or received from a person who is a business contact. Family members or friends of InPost employees or the business contact person can never be the ultimate beneficiaries;
- the value of the gift is appropriate taking into account the position of the recipient, the circumstances and the occasion on which it is given.
- a gift may not be given by or received from the same person frequently;
- a gift is never given or received in money or the equivalent of money (e.g. vouchers or prepaid cards);

If it is given by a particular member of InPost staff - the expenses incurred must be recorded fairly and accurately in the company's books and records, including identification of the beneficiary of the gift.

All gifts, other than branded items of low face value, including small gifts and promotional material such as mugs, pens or calendars, whether given to or received by a member of InPost Personnel, must be approved in advance by his or her direct supervisor. In case of doubt, the Compliance Officer should be consulted, whose opinion may be relied upon.

## **Meals, invitations and entertainment**

In the business world, doing business over a meal is a common practice. To build a good business relationship with a client or supplier, you can offer or receive an invitation to entertainment events such as galas, conferences, seminars - combined with business meetings, which are often followed by plays, concerts or sports competitions.

These meals or events are legitimate opportunities to build business relationships, but they may also carry the risk of creating the appearance of impropriety or undue advantage.

It is for this reason that offering or accepting invitations to meals or entertainment is permitted if all of the following conditions are met:

- an invitation to a meal or event is given or accepted purely as a form of courtesy in the context of a standard business relationship, and the form of entertainment is legal and socially acceptable;
- a meal or an invitation does not create a sense of obligation or an impression of impropriety, i.e. it is not perceived as an undue advantage;
- an invitation to a meal or event is given to or received from a person who is a business contact. Family members or friends of InPost employees or the business contact person can never be the ultimate beneficiaries. If it is offered by InPost - a Personnel representative is present at the event;
- the value of an invitation to a meal or event is appropriate given the position of the recipient, the circumstances and the occasion for which it is given.
- an invitation to a meal or event is not often given or received from the same person;
- mutual invitations to meals or events between members of InPost Personnel from the same company are not permitted;
- in the event that more than one Personnel member attends a meal or event, the expenses are paid by the member of Staff with the most senior position.
- if the invitation is offered by a member of InPost's Personnel - the expenses incurred must be recorded fairly and accurately in the company's books and records, including information about the attendees at the meal or event.

All invitations to meals and events must be approved in advance by the manager. In case of doubt, the Compliance Officer should be consulted, whose opinion may be relied upon.

### **Admissions, cronyism and apprenticeships**

With regard to human resources, there is a particular risk of corruption during the recruitment process. Cronyism refers to the situation in which a candidate is accepted - based on a fixed-term or indefinite contract, or for an internship - because of his or her personal relationship (family, colleague or partner) with a client, supplier, employee or government official in exchange for the start or continuation of a business relationship or any other benefit.

Cronyism can take the form of a direct or indirect corrupt act, regardless of the duration of the employment relationship. If the beneficiaries are close to government officials, then the sanctions are more severe.

To mitigate the risk of corruption in the context of the recruitment process, hiring must be based on objective criteria indicating a link between the job description and the qualifications of the job applicant, and the hiring decision must be approved in accordance with the hiring procedure.

A job applicant with a personal connection to a customer, a supplier, an employee holding a prominent position at InPost or a government official may not be rejected in advance. However, such a person may only be accepted in accordance with the standard procedure and not as a favour in exchange for a future or granted undue advantage.

### **Political donations**

Although InPost is committed to the communities in which it operates, it is the Group's policy not to give, either directly or indirectly through a third party, any cash or other form of donation.

### **Charitable donations, patronage and sponsorship**

InPost is committed to supporting the communities in which it operates. Corporate Social Responsibility ("CSR") is part of our ESG strategy. InPost acts as a patron by providing financial, professional or equipment support to non-profit organisations without seeking a direct economic benefit in return. This form of funding is provided with the intention of supporting activities in the public interest.

Donations are a way of providing cash, goods or services to a charity without expecting a direct benefit in return from the beneficiary, including advertising benefits.

Sponsorship, on the other hand, is a public relations measure. InPost provides financial or technical support to social, cultural or sporting events with the aim of benefiting from promotional opportunities and increasing its reputation.

Before engaging in such activities, the following principles should be observed:

- The purpose of the support must be clearly defined and must be in line with InPost's values and Code of Conduct, CSR/ESG strategy or marketing strategy;
- for donations, depending on the legal or tax jurisdiction, it may be necessary to register as a non-profit organisation;
- payments are never made in cash;
- the recipient should sign the donation agreement and, if necessary, issue a written receipt or acknowledgement, specifying the amount received. The documentation should be retained for future audit;
- InPost should have the right to audit whether the support provided has been spent in accordance with the stated purpose;
- any conflicts of interest, even potential or perceived as such, related to the support provided must be disclosed and dealt with accordingly. Particular care must be taken if a potential beneficiary of a patronage, donation or sponsorship has a relationship with a government official or PEP or has a relationship with InPost customers;
- support expenditure is fairly recorded in InPost's accounting records.

## **Lobbying**

Lobbying can be defined as activities aimed at influencing public decisions and, in particular, the content of legislation or regulatory acts.

In principle, lobbying is legitimate. It contributes to the proper functioning of government institutions insofar as it entails informing those with decision-making powers over different interest groups in such a way that they can make sound decisions. Lobbying differs from paid patronage in the sense that the means used to influence decisions through lobbying are legitimate: they are based on economic, political, commercial or technical grounds. Lobbying becomes unlawful when, for example, the lobbyist does not have any specific added value (such as special expertise in a particular area, persuasiveness or access to a third party with such expertise) and his or her sole contribution consists of a friendship with a government official making decisions or is aimed at obtaining an undue advantage, such as changes in legislation that benefit the lobbyist's activities or those of his or her family or friends, or obtaining secret information before competitors.

In many countries, such as France, Poland or the United Kingdom, lobbying is strictly regulated by law. It is often subject to strict ethical rules and must be registered in a public register once certain conditions are met. Any lobbying activity carried out on behalf of InPost must be transparent and fully compliant with the relevant legislation.

## **Creative accounting and beautification of financial statements**

Finance Division employees play a significant role in ensuring that InPost's accounts and accounting documents do not conceal corruption or paid patronage. In most countries, concealing corruption is prosecuted on the same basis as the corrupt activities themselves. As a listed company, InPost has developed Group Accounting Policies and a set of financial controls that are implemented throughout the InPost Group. All accounting records must be documented, verified and approved and must reflect the true and fair state of transactions. All payments must be approved, verified and documented. InPost's financial statements must reflect the true financial position of the InPost Group. We do not tolerate any manipulation or falsification of accounting records concealing any form of corruption or paid patronage.

## 8. IDENTIFICATION AND HANDLING OF FRAUD RISKS

The identification, assessment and management of Fraud's risks is carried out within the framework of InPost Group's Corporate Risk Management (ERM) System, based on and in accordance with the principles described in InPost Group's Corporate Risk Management Policy and Methodology.

The Group Risk Manager appointed by the Management Board of InPost S.A. Is responsible for overseeing the process of identifying, assessing and mitigating these risks within the InPost Group. Group Risk Manager.

Sources of information on the risks in question may include, for example:

1. Reports of alleged irregularities via the SpeakUp platform, to the Compliance Officer's email or postal address, in accordance with the applicable Whistleblowing Policy,
2. Results of internal audits and internal controls carried out in processes particularly exposed to Fraud risk.
3. Information provided on the basis of reports of breaches or potential breaches in accordance with point 7 of the Policy.
4. Direct reporting of Fraud risks to the Group Risk Manager via the communication channels dedicated to the Corporate Risk Management process.

As part of process monitoring, special attention is paid to warning signals that may indicate the occurrence of potential Fraud risks. These include, above all:

- a) situations of requesting or ordering unusual payment methods;
- b) situations of granting broad, unwarranted access to banking systems;
- c) lack of multi-level payment approval schemes;
- d) situations involving very high commissions or unusual payment patterns (e.g. transfer to another entity or country);
- e) deliberately avoiding the use of purchasing procedures when selecting a business partner;
- f) the absence of a contract with the business partner concerned or the conclusion of a contract after the award date;
- g) lack of objective reasons for choosing a particular business partner;
- h) frequent or disproportionate gifts or expressions of hospitality to the employee;
- i) situations where the business partner does not have the appropriate skills, resources, experience required for the declared scope of cooperation;

The review of processes is conducted by way of Internal Audit and Internal Control. The risks identified by controls and audits are reviewed with the support of the Group Risk Manager based on the criteria and in accordance with the principles described in the ERM Policy and Methodology.

Reports of violations or potential violations submitted to the Compliance Officer under the terms of the Whistleblowing Policy constitute an additional source of information on Fraud risk. Such reports may form the basis for initiating an investigation and may also be the basis for identifying an area particularly exposed to Fraud risk.

In accordance with the provisions of the ERM Policy and Methodology, each member of InPost Group Personnel also has the opportunity to report information about any risk or potential risk via a communication channel dedicated to the ERM process. This also applies to the reporting of potential risks of Fraud. All reports of potential risks referred to above, regardless of the source of information, are analysed by the Group Risk Manager with the participation of the Compliance Officer and the Director of Internal Audit in the context of the Company's or InPost Group's exposure to the identified irregularity. As a result of the analysis, a decision is made as to whether the event qualifies for inclusion in the ERM Risk Register.

For risks qualified for inclusion in the Corporate Risk Management System, the Group Risk Manager initially defines the risk in question in a way that does not allow the identification of a specific event that is the subject of the original notification, appoints a Risk Owner and then assesses the risk with him or her according to the principles described in the InPost Group Corporate Risk Management Methodology.

Defined and assessed risks are included in InPost Group's ERM Risk Register and are subject to periodic monitoring and reporting to InPost Group's Risk Committee and Audit Committee as part of the Corporate Risk Management System.

## 9. REPORTING OF VIOLATIONS AND SUSPECTED VIOLATIONS COVERED BY THIS POLICY

Any member of Personnel or third party, including a contractor of the Company, who becomes aware of any form of Fraud or other undesirable behaviour, whether actual or perceived, should report it to the relevant local Compliance Officer.

### Group Compliance Officer

Integer.pl S.A., IGS sp. z o.o., IP sp. z o.o., IPP sp. z o.o.  
Pana Tadeusza 4, 30-727 Kraków, Poland  
[compliance@inpost.pl](mailto:compliance@inpost.pl) or [compliance@inpost.eu](mailto:compliance@inpost.eu)

or, where the breach relates to a particular market, to the local Compliance Officers:

### Mondial Relay SASU and Integer France SAS:

Compliance Officer  
1 Avenue de L'Horizon  
59650 Villeneuve d'Ascq  
France  
[compliance@inpost.eu](mailto:compliance@inpost.eu)

### Locker InPost Italia s.r.l.:

Compliance Officer  
viale Cassala 30  
20143 Milano  
Italy  
[compliance@inpost.eu](mailto:compliance@inpost.eu) or [compliance.ita@inpost.it](mailto:compliance.ita@inpost.it)

### InPost UK Ltd:

Compliance Officer  
Unit C Boundary Park, Boundary Way, Hemel Hempstead, Hertfordshire  
United Kingdom, HP2 7GE  
[compliance@inpost.eu](mailto:compliance@inpost.eu)

Reporting may be done by way of the SpeakUp platform: <https://inpost.speakup.report/pl/central/home>

The whistleblowing process ("whistleblowing") is voluntary, confidential and allows for anonymity, unless not permitted by local country rules. For details of your country's rules, please contact your local Compliance Officer and refer to the InPost Group Whistleblowing Policy available at [www.inpost.eu](http://www.inpost.eu) and on the Intranet.

InPost prohibits retaliation against Personnel members or third parties who report in good faith a violation of rules or laws, even if the allegation ultimately proves to be unfounded. Acting in good faith means acting without malicious or dishonest intent, done with a reasonable belief that a violation has occurred. Knowingly reporting false information will not be tolerated.

## 10. CONDUCTING INVESTIGATIONS INTO VIOLATIONS AND POTENTIAL VIOLATIONS

After analysing a report of a violation, the Ethics Team decide whether to refer the report to the investigation path or, if the report does not contain information to make such a decision, it gathers evidence.

The review process is conducted by the Ethics Team in an objective manner and by maintaining the confidentiality of the data and information contained in the report of a breach or potential breach.

The Compliance Officer decides which additional meritorious areas to involve to clear the matter within the Ethics Team.

In situations where the clearing of a report requires special expertise, the Ethics Team recommends to the Management Board that an investigation be carried out and that professional bodies within the framework of the so-called Forensic services be used.

The investigation is conducted by Forensic services. The objectives of each investigation include:

- minimizing the losses incurred by InPost related to the investigated event;
- establishing and securing the evidence necessary for criminal or disciplinary proceedings;
- identification of persons responsible for the incident;
- reviewing the causes of the incident, the measures taken to prevent recurrence and any actions necessary to strengthen future responses to the risk of Fraud.

During the course of the investigation, the Forensic will be interviewing Personnel and gathering evidence.

As a result of the investigation, the Forensic produces a report. Such report is forwarded to the Ethics Team and then, via the Compliance Officer, to the InPost's Management Board.

The Management Board of InPost decide on the business and legal consequences for Personnel who have committed undesirable acts.

The main conclusions of the Report, including in particular a description of the identified event and an action plan to mitigate the risk of its occurrence in the future, are also communicated to the InPost Group Risk Committee and the Audit Committee as part of the Group ERM System.

## **11. FINAL PROVISIONS**

This Policy is part of the InPost Group Compliance System and it constitutes an appendix to the InPost Group Code of Conduct.

This Policy supersedes any InPost Group internal regulations covering the scope that coincides with the scope of this document, unless internal regulations are required and strictly governed by local legislation, in which case such policies constitute Appendices to this document and take precedence in any situation where the provisions of this document do not comply with the relevant legislation.

If the laws in the countries where the individual InPost Group Companies are based require stricter or more detailed anti-fraud policies, the individual policies in accordance with the local laws will constitute Appendices to this document.

This Anti-Fraud Policy will be reviewed and updated as necessary to reflect changes in relevant legislation or at least every two years.

## **12. RELATED DOCUMENTS**

1. Corporate Risk Management Policy at InPost Group
2. InPost Group's Corporate Risk Management Methodology.