



Group Anti-Bribery and Corruption Policy

Introduction

This CTP Group Anti-Bribery and Corruption Policy is designed to help understand the legislation relevant to bribery and corruption, what can be understood as a bribe or corruption in practice and therefore CTP Group (as defined below) rules on gifts and hospitality are also stipulated in this policy. These rules apply not only to gifts and hospitality in connection to clients or potential clients, but also other third parties in a relationship with the CTP Group such as business partners, public authorities and others.

This CTP Group Anti-Bribery and Corruption Policy applies to all entities pertaining to CTP group of companies (“**CTP Group**”) and everyone within the CTP Group:

- Executive officers (“**Executives**”); and
- Full or part-time employees, temporary staff and individuals providing services to the CTP Group as contractors (“**CTP Staff**”),

irrespective of their duties, position in the CTP Group hierarchy or the country they are based in.

Any reference made to the CTP Group further in this policy shall include any CTP Group entity.

All CTP Staff and executives are required to confirm compliance every year and to follow appropriate training.

This policy applies to both providing and accepting gifts or hospitality. It applies not only to gifts and hospitality in connection to clients or potential clients, but also other third parties in a relationship with the CTP Group such as business partners, public officials etc.

This policy cannot be applied retroactively beyond its effective date.

This policy is available at Compliance Office.

This policy should be read in conjunction with the Annex 1 hereto, which details the local jurisdiction’s specifics, and the CTP Code of Conduct available at CTP website.

In case of any doubts regarding application of the rules set forth in this policy, please contact the CTP Group AML & Compliance Officer at compliance@ctp.eu.

Each CTP Staff and executive acknowledges and understands that failure to comply with the rules set out in this policy may represent a possibility of serious legal, financial, business and reputational risks for individuals and/or the CTP Group as such. Legal risks associated with bribery and corruption are regulated in the legal acts applicable in each particular jurisdiction, especially those specified in the respective part of Annex 1 hereto.

EXAMPLES OF RISKS

If an individual or a CTP Group entity in general breaches or circumvents the rules established in this CTP Group: Anti-Bribery and Corruption Policy, they are at risk of committing certain criminal offences. Those might typically include but are not limited to the following:



AN INDIVIDUAL

Accepting Bribes

a person accepts or accepts the promise of a bribe in connection with an enterprise of his/her own or another person.



CTP GROUP ENTITY

Bribery

a person provides, offers or promises a bribe to another person in connection with an enterprise of his/her own or another person.

1. Principles

- 1.1. The CTP Group has zero tolerance for corruption and/or bribery in all forms, and accordingly compliance with this policy is required from all CTP Staff.
- 1.2. In the course of its business, the CTP Group complies with the applicable laws and moral norms, acts fairly and ethically, and expects the same conduct from all CTP Staff.
- 1.3. A typical form of corruption is **bribery**. There are various criminal offences, which may be considered corruption, depending on the specifics of each individual case (see the respective Annex 1 hereto for the indicative list of potentially relevant criminal offences).
- 1.4. **A bribe** can be considered as an undue advantage of direct asset enrichment or other benefits that the bribed person is to receive or with their consent to give to another person and to which they are otherwise not entitled. Bribes include, inter alia, payments of cash, gifts, hospitality, or anything of value (irrespective of financial value), or an inducement of any kind (see the respective Annex 1 hereto for the definition of a bribe in each jurisdiction).

EXAMPLES OF BRIBES



Channelling a valuable gift to win public contracts through a consultant.



Employing a public official's son to influence the award of a mandate in favour of the CTP Group.

- 1.5. The CTP Group and the CTP Staff and executives are prohibited from offering, promising or paying bribes or accepting them or accepting the promise of a bribe, or inducing or allowing any third party or the client to make or receive them on their behalf.
- 1.6. The CTP Group and the CTP Staff and executives are prohibited from encouraging or permitting persons associated with them within their performance of work or position for the CTP Group to offer, promise or pay bribes or receive bribes.
- 1.7. Any person found to be engaged in bribery or corrupt activity will be subject to the CTP Group disciplinary measures.
- 1.8. The CTP Group is also committed to ensure that no CTP Staff will suffer adverse consequences for refusing to engage in conduct that would violate the CTP Group Anti-Bribery and Corruption Policy, the CTP Group Code of Conduct or applicable legal regulation or for refusing to engage in corrupt conduct.
- 1.9. Giving and receiving gifts or hospitality may be important for good relationships. Good relationships help generate business, however, in certain situations, the acceptance or provision of gifts or hospitality can expose the CTP Group to accusations of impartiality, unfair business conduct or even breaches of laws or regulations. It is due to that this policy specifies the acceptable standards and manners within the CTP Group.

2. Notification and Consultations Facilitation payments

- 2.1. The CTP Group employees are required to report any known or suspected incidents of bribery or corruption to the CTP Group AML & Compliance Officer without undue delay (e.g. in any situation where the CTP Group employee or executive is asked to pay a bribe, or receive a bribe or learns that such incident happened within the CTP Group entities). The CTP Group employees are requested to discuss any bribery or corruption-related concerns with the CTP Group AML & Compliance Officer (e.g. where a relationship is tainted by a suspicion that bribery is, or may become, an issue).

3. Facilitation payments

- 3.1 Facilitation payments, i.e. payments to public officials in order to facilitate or speed up a public service action, are prohibited, even where such payments are made routinely within the relevant jurisdiction, provided they are not required by local mandatory law. Standard administrative fees are not deemed facilitation payments.
- 3.2 **A public official** is for instance a judge; a public prosecutor; a member of the government or parliament, or another person holding office in another public authority; a council member or a responsible official of the local government or public authority; a member of the armed forces or security forces (e.g. a police officer), a financial arbiter or his/her deputy (see the respective part of Annex 1 hereto for the indicative list / definition a public official in each jurisdiction).
- 3.3 If gifts or hospitality are to be provided to public officials, they must be carefully considered and should only be provided on a strictly exceptional basis. All CTP Staff and executives should be very careful in assessing the circumstances of giving a gift to a public official to avoid it being interpreted as a bribe or facilitation payment, which are prohibited. The rules described below apply - in particular pre-approval and registration requirements have to be obtained (see Section 8.8 hereof).

4. Charitable and Sponsorship Contributions

- 4.1 Charitable and sponsorship contributions made in the name of a CTP Group entity must not be used (and they must not give the impression that they are used) as a “disguised” form of bribery.
- 4.2 Charitable and sponsorship contributions in the name of a CTP Group entity can be made only under the following conditions:
 - The contribution must always be provided in a transparent manner, i.e. there must be proper documentation, including the identity of the recipient of the contribution and the reason for the contribution;
 - The contribution may not be used to obtain any illicit advantage and cannot damage the CTP Group’s image;
 - The destination of the funds will be verified by requesting the recipient the necessary supporting documentation;
 - The contribution has been approved by the CTP CEO or CEO deputy and the CTP Group AML & Compliance Officer. Prior to granting his/her approval, the CTP Group AML & Compliance Officer will conduct and document appropriate due diligence on the proposed recipient to evaluate the legality of the contribution and connected risks.

5. Political Contributions

- 5.1 The CTP Staff are prohibited from making any political contributions on behalf of a CTP Group entity, unless approved in advance by the CTP CEO or CEO deputy and the CTP Group AML & Compliance Officer.

6. Hiring Referrals

- 6.1 The CTP Group supports a transparent, objective and competitive hiring process, in which candidates are selected based upon their qualifications and the needs of the CTP Group. Anti-corruption related principles and rules also apply to the hiring referral process for new CTP Staff.

7. Selection of Suppliers and clients

- 7.1 The CTP Group further supports a transparent, objective and competitive process for selecting the CTP Group entities’ suppliers and clients, in which the said business partners are selected based upon their qualifications and the CTP Group’s needs. Anti-corruption related principles and rules also apply to the process for selecting the CTP Group entities’ suppliers and clients.
- 7.2 The CTP Group’s processes related to the selection and treatment of suppliers and clients are also subject to the CTP Group’s specific anti-fraud rules and policies.

8. Gifts and Hospitality

- 8.1 While accepting and providing gifts or hospitality from/to any third person outside the CTP Group in relation to the CTP Group's activities is in some situations considered a form of courtesy, it must be ensured that executives and the CTP Staff do not give or receive gifts or hospitality that are inappropriate and could be considered to constitute bribery. Executives and the CTP Staff may offer or accept only such gifts or hospitality that are reasonable and proportionate.
- 8.2 A gift means any material benefit offered in the context of a social relationship. The reasonability and proportionality of its value is heavily dependent on circumstances (standard of living, context, etc.) and the individuals involved. For example, Christmas and birthday gifts are also considered a gift under this policy and must be received and offered in accordance with the rules set forth herein (including approval and registration obligation, as described below).
- 8.3 Hospitality means an immaterial benefit intended as a way of showing attention to others. The reasonability and proportionality of its value will depend on the hosts and the circumstances.
- 8.4 The nature of hospitality and gifts may vary greatly, for example:
- Items, cash, bonuses, payments, cash equivalents (vouchers, gift certificates, etc.), loans, personal discounts and allowances, free services, etc.;
 - Business meals, invitations to cultural, sporting or social events, entertainment, travel, accommodation expenses, etc.
- 8.5 The rules set in this policy for gifts and hospitality do not, on the other hand, apply to organization of marketing and/or business development events by the respective CTP Group entity. These events themselves neither are considered hospitality, nor gift under this policy. The organization of these events is subject to specific budgeting and approval rules. Nevertheless, within the organization and during the participation at such events, the CTP Staff and executives must comply all other rules set forth by this policy.
- 8.6 In determining whether a gift or hospitality is reasonable and proportionate, its value and frequency must be considered. The value of a gift will be interpreted from the perspective of the receiver (so for example, a gift bought for a reduced price still has a value corresponding to the original price of the item). For the purposes of this policy, gifts and hospitalities are categorized according to their value based on the following thresholds (figures are including VAT):

| VALUE | Common | Expensive | Very Expensive | Not Permitted |
|--------------|---------|----------------|-----------------|---------------|
| Amount (EUR) | max. 20 | from 21 to 100 | from 101 to 200 | from 201 |

- 8.7 For the purpose of this policy, thresholds shall be calculated cumulatively:
- For the period of a calendar year from the first occasion of giving and/or receiving a gift or hospitality to/from the same entity (or individual if not representing a specific entity) by the CTP Group employee or executive; and
 - For all materially interconnected gifts or hospitality, regardless of the giver or recipient.

8.8 In any case, gifts or hospitality can be provided or accepted only under the following conditions:

- They are given as an expression of goodwill and not in expectation of a return favour or in order to facilitate any engagement and should not be intended (or appear to be intended) as de facto facilitation payments or constitute any other unjustified inducement;
- They are provided openly and transparently;
- Offering or accepting cash or cash equivalents, e.g. gift certificates or shopping/vacation vouchers is prohibited;
- The value of the gift or hospitality is reasonable and proportionate;
- The value of the gift or hospitality does not exceed EUR 200 – accepting and providing gifts and hospitality with value over EUR 200 are not permitted; and
- The following pre-approval and registration rules are complied with:

| Gift or hospitality (Given or Received) | Cost/value per person Consider cumulative effect | Pre-approval required from: | Registration required |
|---|--|--|------------------------------|
| Public Officials | All gifts and hospitality | CTP Group AML & Compliance Officer | YES |
| Others (e.g. clients or suppliers) | Gifts and hospitality of common value | Not required | NO |
| | Gifts and hospitality of expensive value | Not required | YES |
| | Gifts and hospitality of very expensive value | CTP Group AML & Compliance Officer | YES |

9. Gift Register

- 9.1 Gifts and hospitality must be recorded in a gift register according to the matrix below.
- 9.2 The gift register is maintained by the CTP Group AML & Compliance Officer. All CTP Staff are required to register each gift and hospitality (if applicable, based on the registration rules above) with the CTP Group AML & Compliance Officer without undue delay following its provision or receipt. The registration rules apply even in cases where the offer of a gift or hospitality was declined by the recipient.
- 9.3 At least the following information must be recorded:
- Name and position/office of donor and recipient;
 - Date of offer/receipt;
 - Description of gift or hospitality;
 - Any relevant context; and
 - Value of gift or hospitality.

Annex 1 to the CTP Group: Anti-Bribery and Corruption Policy

Austria

This annex to *the CTP Group: Anti-Bribery and Corruption Policy* applies to all activities of the CTP Group taking place in or related to Austria.

Introduction

Legal risks associated with *the CTP Group: Anti-Bribery and Corruption Policy* are regulated, above all, in the following acts, applicable within Austria:

- Austrian Criminal Code (Strafgesetzbuch), sections 302 to 309;
- Austrian Statute on Responsibility of Legal Entities (Verbandsverantwortlichkeitsgesetz).

Definitions

Under Austrian Law, both granting an illicit benefit (active bribery) and accepting such a benefit (passive bribery) constitute a crime.

A bribery is defined as offering, promising or granting a benefit to a Public Official or a third party for the purpose of influencing the public functions of the Public Official. On the hand, granting a benefit to a Public Official amounts to bribery, where it is done as a compensation for an action or omission that *thwarts* official. In addition, bribery also arises where benefits are granted for an action or omission *in line with* official duties or with an intent to gradually influence a public official in the future. Note that pursuant to Austrian case law, so-called “hospitality expenses of low value and in accordance with local customs” are permissible if they are below a certain value (currently, benefits of a value of up to EUR 100 are considered insignificant). Examples of such expenses are for Christmas presents, flowers for birthdays and meals after lectures.

A private bribery is defined as offering, promising or granting any benefit to an employee or agent of a company, or a third party, as a compensation for undutiful performance or omission of a legal act within the course of business of the company. Similarly, employees or agents of a company commit a crime, if they demand, allow themselves to be promised, or accept (for themselves or a third party) any benefit for the undutiful performance or omission of a legal act within the course of business of the company.

In addition, individuals who have been entrusted with manage assets or were given power of authority, commit **a breach of trust**, if they accept a benefit which is not insignificant (the relevant threshold is a value of more than EUR 100) and fail to hand it over to their principal.

The definition of **Public Official** is set out in Section 74 (1)(4) of the Criminal Code. A Public Official is anyone who performs, as a body or employee, any legislative, administrative or judicial duties for the Austrian federal republic, a province of Austria, an association of municipalities, municipalities, a legal entity under public law (e.g., a university), or foreign country or an international organisation. The definition includes EU officials. Further, organs or employees of companies, which are owned or controlled by the Austrian or a foreign state, are also considered public officials (e.g., the national railway company ÖBB, the public road maintenance company ASFINAG, or the national post Post AG). A company is government-owned or - controlled if the Austrian or a foreign state holds, directly or indirectly, at least 50% of its shares if it otherwise controls the company. Please note that the wide scope of the definition of Public Officials encompasses a wide range of individuals who may not be considered “public officials” in other jurisdictions. A careful case-by-case analysis is therefore required.

Annex 1 to the CTP Group: Anti-Bribery and Corruption Policy



Bulgaria

This annex to *the CTP Group: Anti-Bribery and Corruption Policy* applies to all activities of the CTP Group taking place in or related to the Republic of Bulgaria.

Introduction

Legal risks associated with *the CTP Group: Anti-Bribery and Corruption Policy* are regulated, above all, in the following acts, applicable within the Bulgarian jurisdiction:

- The Criminal Code, Section IV. articles 301 – 307a as amended (“**Criminal Code**”), e.g. criminal offences stipulated in Art. 301 Passive Bribery, Art. 302 Abuse of office, Art. 304 Active Bribery, Art. 304a Bribery of official on a managing position, Art. 304b Bribery for exercising influence on decision-making official, Art. 305 Bribery by and of an arbitrator, expert, defender or trustee, Art. 305a Bribery intermediation, Art. 307 Provocation to bribery; Art. 145 Unlawful disclosure of secrets of another person;
- The Law on Counteraction to Corruption and Confiscation of Illegally Acquired Property. The authority for counteracting corruption among senior public officials is the Commission for Counteracting Corruption and Confiscation of Illegally Acquired Property. The Commission is an independent specialized permanently acting state authority implementing the policy on counteraction to corruption and confiscation of illegally acquired property.

Definitions

A corruption as such is defined in Art. 3 of the Law on Counteraction to Corruption and Confiscation of Illegally Acquired Property. Corruption within the meaning of the law occurs when, as a result of holding a senior public office, the person abuses his/her power, violates or fails to perform his/her official duties in order to directly or indirectly derive undue material or non-material benefit for them or for others. The corruption is a form of bribery, which is punishable according to Section IV (Art. 301 -307a) of the Criminal Code.

A bribe occurs when a public official requests or accepts a gift or any benefit which is not due to them, or accepts an offer or promise of a gift or benefit in order to perform or not to perform an act ex officio or because he/she has performed or not performed such an act (Article 301 (1) of the Criminal Code). According to Article 304 (1) of the Criminal Code, bribery is also offering, promising or giving a gift or any benefit to a public official in order to perform or not to perform an act ex officio or because he/she has performed or has not performed such an act.

A public official, according to Article 93, item 1 of the Criminal Code, is an individual who is assigned to perform for remuneration or for free, temporarily or permanently: service in a state institution, with the exception of those performing activity only on material performance; managerial work or work related to the safekeeping or management of another's property in a state enterprise, cooperative, public organization, other legal entity or sole trader; function of notary and assistant notary, private bailiff and assistant private bailiff. Examples include: judges; public prosecutors; the President of the Republic of Bulgaria, Members of the Parliament of the Republic of Bulgaria, members of the Government of the Republic of Bulgaria; members of the armed forces or security forces, or police officers; etc.

A foreign public official is deemed a public official under the Criminal Code and is liable under the terms set out in articles 301, 304 and 304b of the Criminal Code. A foreign public official according to Article 93, item 15 of the Criminal Code is an individual who performs: service in an institution of a foreign state; functions assigned by a foreign state, including by a foreign state enterprise or organization; service or assignment assigned by an international organization, as well as service in an international parliamentary assembly or international court; or arbitrator functions assigned in accordance with the law of a foreign state.

Annex 1 to the CTP Group: Anti-Bribery and Corruption Policy

Czech Republic



This annex to *the CTP Group: Anti-Bribery and Corruption Policy* applies to all activities of the CTP Group taking place in or related to the Czech Republic.

Introduction

Legal risks associated with *the CTP Group: Anti-Bribery and Corruption Policy* are regulated, above all, in the following acts, applicable within the Czech jurisdiction:

- Act No. 40/2009 Coll., the Criminal Code, as amended (“**Criminal Code**”), e.g. criminal offences stipulated in Art. 255 Misuse of Information in Business Relations, Art. 255a Abuse of Status in Business Relations, Art. 256 Arranging Advantage in Commission of Public Procurement, Public Tender and Public Auction, Art. 257 Manipulations in Commission of Public Procurement and Public Tender or Art. 331 Accepting Bribes, Art. 332 Bribery, Art. 333 Indirect Bribery, etc.;
- Act No. 418/2011 Coll., on Criminal Liability of Legal Entities and Proceedings against Them, as amended (“**Act on Criminal Liability of Legal Entities**”). Criminal Liability of Legal Entities is defined in Art. 8 of the Act on Criminal Liability of Legal Entities.

Definitions

A corruption as such is not defined by the Criminal Code. A typical form of corruption is **bribery**, which is punishable under Articles 331 – 333 of the Criminal Code.

A bribe, according to Article 334 (1) of the Criminal Code, means an unauthorized advantage of direct asset enrichment or other benefits that the bribed person is to receive or with their consent give to another person and to which they are otherwise not entitled.

A public official, according to Article 127 of the Criminal Code, is a judge; a public prosecutor; the President of the Czech Republic, a Senator or a Member of the Parliament of the Czech Republic, a member of the Government of the Czech Republic, or another person holding office in another public authority; a council member or a responsible official of the local government, public authority, or other public authority; a member of the armed forces or security forces, or police officer; a court bailiff in the execution of enforcement activities and the activities carried out under the authority of the court or the public prosecutor; a notary in carrying out actions in the probate proceedings as a court commission; a financial arbiter and their deputy; natural person, who was appointed as forest guard, nature guard, hunting or fishing guard, if they perform tasks of the State or society while using competencies delegated for the implementation of such tasks.

The criminal liability and protection of public officials requires, under individual provisions of the Criminal Code, the commission of a criminal offence in connection with their competencies and liabilities.

A public official of a foreign State or an international organisation is under the terms set out in Article 127 of the Criminal Code deemed to be a public official under the Criminal Code, unless an international treaty stipulates otherwise or if they operate in the territory of the Czech Republic with the consent of the authorities of the Czech Republic; such consent is not required if it concerns an official of the International Criminal Court, International Criminal Tribunal or similar international judicial authority that meets at least one of the conditions stated in Article 145 Paragraph 1 Letter a) of the Act No. 104/2013 Coll., on International Judicial Cooperation in Criminal Matters.

Annex 1 to the CTP Group: Anti-Bribery and Corruption Policy



Hungary

This annex to *the CTP Group: Anti-Bribery and Corruption Policy* applies to all activities of the CTP Group taking place in or related to Hungary.

Introduction

Legal risks associated with *the CTP Group: Anti-Bribery and Corruption Policy* are regulated, above all, in the following acts, applicable within the Hungarian jurisdiction:

- Act C of 2012 on the Criminal Code (“**Criminal Code**”), including crimes of corruption stipulated in Section 290 Active Bribery, Section 291 Passive Bribery, Section 293 Active Bribery Regarding A Public Officer, Section 294 Passive Bribery Regarding A Public Officer, Section 295 Active Bribery in Court or in Authority Proceedings, Section 296 Passive Bribery in Court or in Authority Proceedings, Section 298 Active Trading in Influence, Section 299 Passive Trading in Influence, Section 300 Failure to Report a Corruption Criminal Offence, etc.;
- Act II of 2012 on infringements, the infringement procedure and the infringement registration system
- Act CIV of 2001 on criminal measures applicable to legal entity (“**Act on Criminal Measures Applicable To Legal Entity**”). It avoids the use of the term criminal liability, instead focusing on applicable criminal law measures which are defined in Section 3.

Definitions

A corruption as such is not defined by the Criminal Code. A typical form of corruption is **bribery**, which is punishable under Sections 290 – 296 of the Criminal Code.

A bribe, according to Section 290 (1) of the Criminal Code, means that when a person who gives or promises any undue advantage to a person pursuing any activity for or in the interest of an economic operator or to any other person on account of such a person, to have him breach his duties.

A public officer, according to Section 459 (1) point 11 of the Criminal Code, is the President of the Republic; a Member of the National Assembly, a national minority advocate, and a Member of the European Parliament elected in Hungary; a judge of the Constitutional Court; the Prime Minister, a Minister, a State Secretary, a Permanent State Secretary, a Deputy State Secretary and a Government Delegate; a judge, a prosecutor and an arbitrator; the Commissioner for Fundamental Rights and his deputy; a notary and a deputy notary; an independent court bailiff, a deputy of an independent court bailiff, and a junior independent court bailiff entrusted with the power to serve documents; a member of the representative body of a local government and that of a national minority self-government; a commander of the Hungarian Defence Forces exercising employer’s rights over the military personnel, and a commander of a vessel or an aircraft if he is entitled to apply the provisions on investigating authorities; a person performing services, or tasks related to the exercise of public powers, at the Constitutional Court, the Office of the President of the Republic, the Office of the National Assembly, the Office of the Commissioner for Fundamental Rights, the Hungarian National Bank, the State Audit Office, a court, the prosecution service, a central state administration organ, the Parliamentary Guard, the capital or a county government office, an administrative organ of a local government, a county institution maintainer centre, or a statutory professional body, whose activities are required for the regular operation of the organ concerned; a member of the election commission.

The criminal liability and protection of public officials requires, under individual provisions of the Criminal Code, the commission of a criminal offence in connection with their competencies and liabilities.

A foreign public officer, according to Section 459 (1) point 13 of the Criminal Code, is a person performing legislative, judicial, administrative or law enforcement tasks in a foreign country; a person serving at an international organisation established by an international treaty promulgated in an Act, whose activities are required for the regular operation of the organisation concerned; a person elected to the general assembly or body of an international organisation established by an international treaty promulgated in an Act, including Members of the European Parliament elected in another country; a member of an international court with jurisdiction in Hungary or over Hungarian nationals, and a person serving at such an international court whose activities are required for the regular operation of the court concerned.

Annex 1 to the CTP Group: Anti-Bribery and Corruption Policy

Poland



This annex to *the CTP Group: Anti-Bribery and Corruption Policy* applies to all activities of the CTP Group taking place in or related to Poland.

Introduction

Legal risks associated with *the CTP Group: Anti-Bribery and Corruption Policy* are regulated, above all, in the following acts, applicable within the Polish jurisdiction:

- Act of 6th June 1997 the Criminal Code, Journal of Laws 2019, item 1950 as amended ("**Polish Criminal Code**"), e.g. criminal offences stipulated in Art. 229 Accepting Bribes, Art. 229 Offering Bribes, Art. 230 - 230a Peddling influence, Art. 296a Corruption of managers etc.;
- Act of 28 October 2002 on Criminal Liability of Legal Entities for Acts Prohibited Under Penalty, as amended ("**Polish Act on Criminal Liability of Legal Entities**").

Definitions

A corruption as such is not defined by the Criminal Code. A typical form of corruption is **bribery (accepting bribes, offering bribes)**, which is punishable under Articles 228 - 229 of the Polish Criminal Code.

A bribe, means an unauthorized material or personal benefit for the person him or herself, or a third party, or a promise thereof in connection with performing a public function.

A public official, according to Article 115 § 13 of the Polish Criminal Code, is:

- 1) the President of the Republic of Poland,
- 2) a member of parliament, a senator, a councillor, a member of the European Parliament,
- 3) a judge, a lay-judge, a prosecutor, an official of a financial body of preparatory proceedings or of a body supervising a financial body of preparatory proceedings, a notary public, a bailiff, a probation officer, a receiver, a court-appointed supervisor and administrator and a person adjudicating in disciplinary bodies acting pursuant to law,
- 4) an employee in a state administration, another state authority or local government, unless exclusively a service employee, and anyone else authorised to make administrative decisions,
- 5) an employee of a state audit and inspection authority, or a local government auditing and inspection authority, unless exclusively a service employee,
- 6) a person in a managerial position in another state institution;
- 7) an official of an authority responsible for the protection of public security, or an official of the State Prison Service,
- 8) a person performing active military service,
- 9) an employee of an international criminal tribunal, unless exclusively a service employee.

For the liability for bribery according to Polish law it is crucial that the benefit is offered or accepted to/by a person performing a public function in connection with performing a public function. Therefore, whenever this procedure mentions a Public Official in Poland it shall be understood as a Person performing a public function, according to Article 115 § 19 of the Polish Criminal Code.

A Person performing a public function, according to Article 115 § 19 of the Polish Criminal Code, is not only a public official but also: a member of the local government, a person employed in an organisational unit provided with public funds, unless exclusively a service employee, and any other person whose rights and obligations in terms of public activity are defined or recognised by law or international agreement binding the Republic of Poland.

Peddling influence means giving or promising to give material or personal benefit in return for interceding in settling a matter in a public institution consisting in unlawfully exerting an influence on public official.

Corruption of managers means demanding or accepting financial or personal benefit or the promise thereof in return for abusing the authority granted to him or her, or for failing an obligation by a person holding managerial position in a company or other business entity.

Annex 1 to the CTP Group: Anti-Bribery and Corruption Policy

The Netherlands

This annex to *the CTP Group: Anti-Bribery and Corruption Policy* applies to all activities of the CTP Group taking place in or related to the Netherlands.

Introduction

Legal risks associated with *the CTP Group: Anti-Bribery and Corruption Policy* are regulated, above all, in the following acts, applicable within the Netherlands:

- The Criminal Code (“*Wetboek van Strafrecht*”), e.g. criminal offences stipulated as bribery in Art. 177 providing gifts or services to a public official to achieve a certain goal, Art. 178 providing gifts or services to a judge to achieve a certain goal, Art. 178a on the subsequent qualification of public officials and judges, Art. 328ter accepting or requesting gifts, promises or services, Art. 363 accepting a gift or service while reasonably knowing that this gift or service is only offered for a certain goal, Art. 364 accepting a gift or service as a judge while reasonably knowing that this gift or service is only offered for a certain goal, and Art. 364a on the subsequent qualification of public officials.
- Art. 51 of the Criminal Code describes that Criminal Offences may be committed by natural persons, such as the CTP Staff and executives, and legal entities, such as the CTP Group.

Definitions

A corruption as such is not defined in the Criminal Code. A typical form of corruption is **bribery**. The Criminal Code distinguishes between bribery of public officials, punishable according to Art. 177 – 178a of the Criminal Code, and bribery of non-public officials, punishable according to Art. 328ter of the Criminal Code.

A **bribe**, according to the Criminal Code, means making or receiving a gift or a promise, to which the bribed person otherwise would not be entitled, with the object of inducing the bribed person to act or to refrain from acting, in the execution of his duties, in a manner contrary to the requirements of his office.

A public official, in terms of Art. 177 (1) of the Criminal Code, relates to anyone that is employed by the government or performs government tasks under government supervision. Art. 84 of the Criminal Code define public officials as:

- members of representative bodies (e.g. the prime-minister of the Netherlands, ministers, state secretaries, members of the house of representatives of house of parliament of the Netherlands, a mayor, an alderman, another person holding office in another public authority; a council member or a responsible official of the local government, public authority, or other public authority);
- public officials and judges, including referees, executing administrative jurisdiction (e.g. judges, public prosecutors; court bailiffs in the execution of enforcement activities, financial arbiters); and,
- all personnel of the armed forces (e.g. security forces, police officers) are also regarded as public officials.

The criminal liability and protection of public officials requires, under individual provisions of the Criminal Code, the commission of a criminal offence in connection with their competencies and liabilities.

A public official or judge of a foreign State or an international organisation is under the terms set out in Art. 178 (1) and (3) of the Criminal Code deemed to be a public official or judge under the Criminal Code, unless an international treaty stipulates otherwise or if they operate in the territory of the Netherlands with the consent of the authorities of the Netherlands; such consent is not required if it concerns an official of (e.g.) the International Criminal Court, International Criminal Tribunal or a similar international judicial authority that are exempted from the Criminal Code on the basis of Art. 16 of the International Crime Act (“*Wet Internationale Misdrifven*”).

Annex 1 to the CTP Group: Anti-Bribery and Corruption Policy



Romania

This annex to *the CTP Group: Anti-Bribery and Corruption Policy* applies to all activities of the CTP Group taking place in or related to Romania.

Introduction

Legal risks associated with *the CTP Group: Anti-Bribery and Corruption Policy* are regulated, above all, in the following acts, applicable within the Romanian jurisdiction:

- Law no. 286/2009 regarding the Criminal Code, published in the Official Gazette 510 from July 24th 2009, as further amended ("**Criminal Code**"), e.g. criminal offences stipulated in Art. 227 disclosure of professional secrecy, Art. 297 abuse in office, Art. 246 Manipulations of public auction, Art. 289 Accepting Bribes, Art. 290 Bribery, etc.;
- Law no. 78/2000 for the prevention, discovery and sanctioning of acts of corruption, as amended ("**Law no78/2000**").

Definitions

Corruption is not defined by the Criminal Code. A typical form of corruption is **bribery**, which is punishable under Articles 289 – 290 of the Criminal Code.

A bribe, according to Article 289 (1) of the Criminal Code, means the procurement by a person, directly or indirectly, for themselves or on behalf of others, of an unauthorized advantage (e.g. money or other undue benefits) or the acceptance by a person of a promise of such unauthorized advantage, in all cases in exchange for performing, not performing, speeding up or delaying the performance of an action which falls under the professional duties of the bribed person or with respect to the performance of an action contrary to their professional duties.

A public official, according to Article 175 of the Criminal Code, is the person who, on a permanent or temporary basis, with or without remuneration (i) exercises the duties and responsibilities, set under the law, to implement the prerogatives of the legislative, executive or judiciary branches (e.g. a judge, a public prosecutor; the president of Romania, a senator or a member of the Parliament of Romania, a member of the Government of Romania); (ii) exercises a function of public dignity or a public office irrespective of its nature (e.g. a council member or a responsible official of the local government or other public authority; a member of the armed forces or security forces); (iii) is responsible with the carrying out of activity within a state owned company or other legal entity owned whose majority shareholder is the state; (iv) supplies a public-interest service, which they have been vested with by the public authorities or who is subject to a public authority control or supervision with respect to carrying out such public service (e.g. a notary in carrying out actions in the probate proceedings as a court commission).

Additionally, in accordance with Article 308 of the Criminal Code, the provisions regarding a public official are applicable to any actions (which would could be considered a criminal offence as the ones mentioned above) committed by a person whom, with or without remuneration, on a permanent or temporary basis, is employed by **any legal entity**.

The criminal liability and protection of public officials requires, under individual provisions of the Criminal Code, relates to the commission of a criminal offence in connection with their competencies.

A public official of a foreign state or an international public organisation of which Romania is part of is, under the terms set out in Article 294 of the Criminal Code, deemed to be a public official under the Criminal Code, unless an international treaty, applicable in Romania, stipulates otherwise.

Annex 1 to the CTP Group: Anti-Bribery and Corruption Policy



Serbia

This annex to *the CTP Group: Anti-Bribery and Corruption Policy* applies to all activities of the CTP Group taking place in or related to the Republic of Serbia.

Introduction

Legal risks associated with *the CTP Group: Anti-Bribery and Corruption Policy* are regulated, above all, in the following acts, applicable within the Serbian jurisdiction:

- Criminal Code ("Official gazette RS", No. 85/2005, 88/2005 – correction, 107/2005 - correction, 72/2009, 111/2009, 121/2012, 104/2013, 108/2014, 94/2016 and 35/2019) (hereinafter: "**Criminal Code**"), e.g. criminal offences stipulated in Art. 230 Accepting a bribe in doing commercial business, Art. 231 Giving a bribe in doing commercial business, Art. 367 Accepting a bribe, Art. 368 Giving a bribe, etc.;
- Law on Criminal Liability of Legal Entities ("Official gazette RS ", No. 97/2008) (hereinafter: "**Criminal Liability of Legal Entities Code**"), e.g. provision of Art. 2 – Legal entities can also be held accountable for the felonies described in the Criminal Code, if conditions from this law (i.e. Criminal Liability of Legal Entities Code) are met, etc.;
- Law on Anti-Corruption Agency ("Official gazette RS ", No. 97/2008, 53/2010, 66/2011 – decision of the Constitutional Court, 67/2013 – decision of the Constitutional Court, 112/2013 – authentic interpretation, 8/2015 - decision of the Constitutional Court and 88/2019) (hereinafter: "**Law on Anti-Corruption Agency**"), e.g. Part IV – Gifts, Arts. 39, 40, 41 and 42, etc.;
- Law on Combating Terrorist Financing and Anti-Money Laundering ("Official gazette RS ", No. 113/2017 and 91/2019) (hereinafter: "**AML Law**"), e.g. Arts. 5, 6, 7, 8, 9 and 10, etc.;

Definitions

Corruption according to the Article 2 of the Law on Anti-Corruption Agency is a relationship based on the abuse of official or social position or influence, in the public or private sector, in order to gain personal gain or benefit for another;

A bribe is a felony, as defined by Articles 230, 231, 367, and 368 of the Criminal Code

A gift, according Article 2 of the Law on Anti-Corruption Agency is money, objects, rights and services performed without appropriate compensation and any other benefit given to an official or a related person in connection with the performance of a public function;

A Protocol gift, according Article 2 of the Law on Anti-Corruption Agency is a gift received by an official from a state, its body or organization, an international organization or a foreign legal entity, which is received during an official visit or on other similar occasions;

A public official, according to:

Article 3, of the AML Law, is an official of the Republic of Serbia is a natural person who performs or has performed a high public function in the country in the last four years, as follows: (1) the President of the State, the Prime Minister, the Minister, the State Secretary, the Special Adviser to the Minister, the Assistant Minister, the Secretary of the Ministry, the Director of the Ministry and his assistants, and the Director of the Special Organization, as well as his Deputy and his assistants, (2) a Member of Parliament, (3) judges of the Supreme Court of Cassation, the Commercial Court of Appeal and the Constitutional Court, (4) the president, vice-president and member of the council of the State Audit Institution, (5) the Governor, Vice-Governor and member of the Board of Governors of the National Bank of Serbia, (6) a person in a high position in diplomatic and consular missions (ambassador, consul general, charge d'affaires), (7) a member of the management body in a public enterprise or a company majority owned by the state, (8) a member of the governing body of a political party;

- Article 2 of the Law on Anti-Corruption Agency, is any elected, appointed or named person in the bodies of the Republic of Serbia, autonomous provinces, local self-government units and bodies of public enterprises and companies, institutions and other organizations whose founder or member is the Republic of Serbia, autonomous province, local self-government unit and another person elected by the National Assembly;

Article 112, point (3) of the Criminal Code, is: 1) a person who performs official duties in a state body; 2) an elected, appointed or appointed person in a state body, local self-government body or a person who permanently or occasionally performs official duties or official functions in those bodies; 3) a notary public, public executor and arbitrator, as well as a person in an institution, enterprise or other entity entrusted with the exercise of public authority, who decides on the rights, obligations or interests of natural or legal persons or on the public interest; 4) an official person is also considered a person who is in fact entrusted with the performance of certain official duties or tasks; 5) military person.

Annex 1 to the CTP Group: Anti-Bribery and Corruption Policy



Slovakia

This annex to *the CTP Group: Anti-Bribery and Corruption Policy* applies to all activities of the CTP Group taking place in or related to Slovakia.

Introduction

Legal risks associated with *the CTP Group: Anti-Bribery and Corruption Policy* are regulated, above all, in the following acts, applicable within the Slovak jurisdiction:

- Act No. 300/2005 Coll., the Criminal Code, as amended ("**Criminal Code**"), e.g. criminal offences stipulated in Art. 265 Misuse of Information in Business Relations, Art. 266 Manipulations in Commission of Public Procurement and Public Auction, or Art. 328 -330 Accepting Bribes, Art. 332- 334 Bribery, Art. 336 Indirect Bribery, Art. 336a Corruption related to public election etc.;
- Act No. 91/2016 Coll., on Criminal Liability of Legal Entities, as amended ("**Act on Criminal Liability of Legal Entities**"). Criminal Liability of Legal Entities is defined in Art. 4 of the Act on Criminal Liability of Legal Entities.

Definitions

A corruption as such is not defined by the Criminal Code. The forms of corruption specified in the Criminal Code are as follows:

- Accepting Bribes which is punishable under Articles 328 - 330 of the Criminal Code;
- **Bribery**, which is punishable under Articles 332 – 334 of the Criminal Code;
- Indirect Bribery, which is punishable under Article 336 of the Criminal Code;
- Corruption related to public election, which is punishable under Article 336a of the Criminal Code;
- Corruption in sport, which is punishable under Article 336b of the Criminal Code.

A bribe, according to Article 131 (3) of the Criminal Code, means thing or other material or non-material performance to which there is no legal entitlement.

A public official, according to Article 128 of the Criminal Code, is the President of the Slovak Republic, members of the National Council of the Slovak Republic, a member of the European Parliament, a member of the Government, judge of the Constitutional Court of the Slovak Republic, judge, prosecutor or another person holding office in another public authority; a member of the armed forces, a person in state service, a city mayor, a head of self-governing authority, member of local or regional self-governing authority, civil servant or employee of State administration authority, of local or regional self-governing authority or of other State authority, a person exercising the competencies of legal entities that have a statutory authority to make decisions in the area of public administration, a notary, a court executor, a member of forest guard, water guard, fishing guard, hunting guard, nature guard or a person authorised to act as nature guard if they perform tasks of the State or society while using competencies delegated for the implementation of such tasks.

The criminal liability and protection of public officials requires, under individual provisions of the Criminal Code, the commission of a criminal offence in connection with their competencies and liabilities.

Public official under the terms set out in Article 128 of the Criminal Code shall also include the judge and official of international judicial bodies recognised by the Slovak Republic and the official or other representative of criminal justice authorities of other states, of the bodies of the European Union or the bodies established jointly by Member States of the European Union, who carry out criminal procedure duties for such other States or bodies providing that they carry out criminal procedure duties in compliance with the applicable international treaties or with the consent of Slovak authorities.

The foreign public officials shall mean any person:

- a) holding an office in the legislature, executive or judicial body or arbitration body, or in other public administration authority of a foreign country including the head of state, or
- b) holding an office, working for or employed in the international organisation or supranational organization established by states or other subjects of public international law, in its bodies or institutions or authorised to act on their behalf;
- c) holding an office, working for or employed in the international judicial body or authorised to act on its behalf;
- d) holding an office in a legal entity in which a foreign country exercises a decisive influence;

if the performance of their office also includes the competencies for running public affairs, and the criminal offence has been committed in connection with such competencies or when using his/her position.