

# Organizational Regulation

## 0-01-13

### Anti-Bribery Policy

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Written by  
Eva Gieslová  
QHSE Manager

Approved by  
Leopold Bareš  
Chairman of the Board



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Signature

Valid from  
01.07.2019

Last Revision No. 6  
21.03.2025

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## List of amendments

Date of change	Processed by	Characteristics
15.05.2020	Pánková	Extending the applicability to SIPRAL a.s. and LBSH a.s.
03.05.2021	Gieslová	Annual revision, adding e-learning training tool
04.03.2022	Pánková	Annual revision, adding Whistleblowing policy information
08.02.2023	Pánková	Annual review
15.03.2024	Jurášová	Annual review
21.03.2025	Jurášová	Annual review – adding the rules for giving and receiving hospitality

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# 1 General provisions

## 1.1 Aim

Compliance with values, principles and rules of fair business are a key concern of companies SIPRAL UK Ltd., SIPRAL a.s. and LBSH a.s. (hereinafter "Sipral" or "Company"). This Policy is designed to preserve these values. Anti-Bribery policy builds on the Company's Code of Ethics and further defines:

- Sipral's uncompromising position on corruption and bribery,
- preventive measures in place ensuring compliance with anti-bribery laws,
- the rules for admission and / or giving gifts,
- the rules for giving and receiving hospitality,
- rules for contracting and execution of Company orders.

## 1.2 Scope

Anti-Bribery policy is binding to all representatives of the companies (i.e. companies' employees permanent or temporary and business partners who act on behalf of the companies).

## 1.3 Legal obligations

The UK legislation on which this Policy is based is The Bribery Act 2010 and it applies to the Sipral's conduct both in the UK and abroad.

## 1.4 Definitions

Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision.

A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.

Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.

Bribery is illegal. Employees must not engage in any form of bribery, whether it be directly, passively, or through a third party. They must not accept bribes of any degree and if they are uncertain about whether something is a bribe or gift or act of hospitality, they must seek further advice from any member of the Sipral management.

## 2 Bribery Policy Management Statement

Sipral has zero tolerance policy towards bribery and corruption. Bribery of any kind is strictly prohibited. Under no circumstances should any provision be made, money set aside, or accounts created for the purposes of facilitating the payment or receipt of a bribe.

Sipral bases its business on honest relations with its clients, suppliers, and / or other business partners and is committed to act fairly and with integrity in all its business dealings in any part of the world. Its reputation for maintaining lawful business practices is of highest importance.

Any violations of the policy will result in swift disciplinary procedure, including possible termination of employment or termination of business relationship.

Sipral management aims for implementing, enforcing and improving effective system to counter bribery. The Company Anti-Bribery Policy describes to all Sipral representatives the required behavioural standards that must be respected and followed. It also provides a guidance how to report any violations.

All Sipral managers have the additional responsibility of setting a clear example by treating associates, clients, prospects, vendors and competitors with honesty and respect, and by always following Sipral policies and law.

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**21<sup>st</sup> March 2025**

Signed: ..... Date: .....

**For and on behalf of SIPRAL a.s., SIPRAL UK Ltd. and LBSH a.s.  
(Leopold Bareš – Chairman of the Board)**

## 3 Company procedures

Following procedures enable to put the Bribery Policy into practice.

### 3.1. Responsibility

It is contractual duty and responsibility of all employees and associated persons to take whatever reasonable steps are necessary to ensure compliance with this Policy and to prevent, detect and report any suspected bribery or corruption. Each employee must immediately disclose to the superior / management member / **HR Director** any knowledge or suspicion he / she may have.

### 3.2. Training, communication and reporting

Sipral provides training to all employees to help them understand their duties and responsibilities under this Policy. All new employees must complete initial training where the Company Policies are thoroughly explained.

The Company's zero tolerance approach to bribery is also communicated to all business partners at the outset of the business relationship with them and as appropriate thereafter.

The Company Policies are reminded to the employees and subcontractors via Tool Box Talks, e-learning courses and as a part of Sipral Info Days which serve as a communication channel between management and Sipral employees.

Any employee can approach a member of the top management to communicate his / her findings or ask questions on this topic. His / her spoken or written communications will always be dealt with confidentially and there will never be retaliation when a matter is brought forth in good faith.

The Company encourages all employees and associated persons to be vigilant and to report any unlawful conduct, suspicions or concerns promptly and without undue delay so that investigation may proceed, and any action can be taken expeditiously. Please, find more information about reporting illegal or unethical conduct in Sipral Whistleblowing Policy (O-01-15).

Confidentiality will be maintained during the investigation to the extent that this is appropriate in the circumstances. Sipral is committed to take appropriate action against bribery and corruption. This could include either reporting the matter to an appropriate external government department, regulatory agency or the police and / or taking internal disciplinary action against relevant employees and / or terminating contracts with associated persons.

Sipral will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. The Company is also committed to ensuring nobody suffers any detrimental treatment as result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or corruption offence has taken place or may take place in the future.

### 3.3. Risk Assessment

For each project there is a Risk Assessment carried out to identify aspects with the highest risk in wide range of fields (technical design, health and safety, installation methodology, relationship with

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business partners,...). If there is a possible corruption or bribe identified as significant risk, preventive measures are put in place. Preventive measures may have a different form.

#### **3.4. Open business competition**

Sipral honours and abides by the rules of fair and open competition. Each company representative protects the rules of fair and open competition and prevents violations.

There is an internal approval procedure implemented for tender process requiring supervision of the management that must be followed prior the procurement or project acquisition.

#### **3.5. Business transaction records**

All accounts, receipts, invoices and other documents and records relating to dealings with third parties must be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off the record" to facilitate or conceal improper payments.

#### **3.6. Gifts admission and sponsorship**

Sipral can provide only such gifts and sponsorships that do not affect the Company's own business activity and does not distort the rules of fair competition.

It is allowed to accept only symbolic gifts whose value is insignificant and does not bind the recipient to the donor in any way.

The company makes no contributions to political parties or movements or individual politicians.

#### **3.7. Hospitality and business relations**

Sipral is committed to transparency and ethical conduct in all business relationships. When accepting and providing hospitality, such as joint dinners or other forms of hospitality, it is important to adhere to the following principles:

a/ adequacy: Hospitality, whether accepted or given, must be reasonable and must not be perceived or interpreted as an attempt to influence business decisions. The level of hospitality must correspond to industry practice or the contractual agreement of the project.

b/ legality: All hospitality activities must comply with applicable laws and regulations.

c/ ethics: All Sipral employees, when providing hospitality, always represent the company and its moral values as defined in this Code. Hospitality must not undermine the integrity or reputation of the company or its employees.

d/ transparency: All forms of hospitality must be completely transparent and recorded in accordance with the company's internal regulations.

Adherence to these principles is essential to maintaining trust and respect in all our business relationships. Violation of these rules constitutes a breach of work discipline.

