



ANTI-CORRUPTION MANUAL

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Social responsibility and abiding by its principles is the key factor for a company to succeed. BONATRANS Group a.s. of Revoluční 1234, 735 94 Bohumín, Czech Republic, ID No 27438678, a company incorporated in the Commercial Register of Regional Court in Ostrava, Section B, Inset 3173 (hereafter referred to only as "BONATRANS"), has been guided by these tenets, and observing ethical principles and the respect for legislation has become an integral part of its corporate culture.

At BONATRANS, we collectively create and maintain relationships with our stakeholders based on courtesy, honesty and mutual respect. We strive to be a role model in our industry and regard social responsibility as a standard part of the company management.

This Anti-corruption Manual (hereafter referred to only as "Manual") lays down the principles and procedures which all employees of our company must observe. The objective is to acquaint our employees with the issues concerning corruption and thus fulfil the endeavour which should lead to the elimination of all forms of corruption and dishonest or fraudulent conduct.

The provisions of this Manual are binding for all company's employees as well as for all persons who might act on behalf of the company, irrespective of the environment and country in which they carry out their activities.

Those employees who violate the binding provisions of this Manual, and all managers and senior staff members who allow such violation by neglecting their supervisory and overseeing duties, will expose themselves to the risk of sanctions which might include the termination of their work or other contract.

In order to ensure that this document is understood and complied with, all company's employees receive an appropriate training concerning these issues. In addition, managers and senior staff members receive further regular training aimed at enhancing their knowledge. All employees have the right to ask at any time for an advice concerning the interpretation of this Manual.

1. Prevention and Prohibition of Active Corruption and Dishonest Conduct

Active corruption and dishonest conduct: We do not tolerate any form of corruption towards the public sector, commercial companies or individuals. We prohibit any conduct motivated by the attempt to gain a benefit from a third party in exchange for a personal favour.

Tenders: We avoid adopting any measures which might lead to free access and equality of the bidders being curtailed, or to the restriction of free and fair competition.

Political activity and contributions: We do not engage in any political activities and do not make any contributions to political parties or candidates in elections. By contributions is in particular meant providing any favours or giving any donations (in cash or in kind).

Gifts and business lunches or dinners: It can be expected from company's employees or other persons acting on the company's behalf that they give their partners a courtesy gift or invite them to lunch or dinner. If they do so, they must always act in accordance with the company's interests and within the scope of their competency.

Gifts and business lunches or dinners must be of a commensurate character and value. The gift's character must also comply with local legislative and other regulations. Prohibited is offering any gifts the purpose of which should conceal the existence of these favours, or if their character is in contradiction with good morals.

2. Prevention and Prohibition of Passive Corruption and Conflict of Interests

Passive corruption: We do not tolerate passive corruption in any form, especially requesting or accepting illegal or concealed benefits, irrespective of their character or value, in exchange for a favour provided by the company.

Conflict of interests: No decision made in the BONATRANS's name may be influenced by an open or concealed conflict of interests. Any employee who finds him/herself in the situation of a conflict of interests must immediately inform his/her superior or the company's lawyer, and restrain from taking any further steps without being given an explicit permission to do so.

Accepting gifts and invitation to business lunch or dinner: Employees and third parties acting on behalf of the company may, provided they abide by the rules specified below, accept courtesy gifts of a low value or an invitation from business partners to lunch or dinner. Gifts and invitations to lunch or dinner can be accepted under the condition that they have the value and character appropriate to the circumstances and the person who is offering the gift. These benefits should be reciprocal and be declared by both the offering and the accepting party.

The following is prohibited:

- Asking for gifts or an invitation to lunch or dinner in any form.
- Accepting gifts from unknown persons
- Accepting gifts in the form of money or its equivalent
- Accepting gifts in violation of local regulations
- Accepting gifts or invitation to lunch or dinner in contradiction with good morals

3. Other Risk Situations

Sponsorship and Benefaction: By sponsorship is meant supporting not-for-profit organisations by cash or in kind, with the aim to support their activities. These activities can be carried out only in the BONATRANS's name, and always in compliance with internal regulations and procedures. The objective of sponsorship is to promote the company's image and its brand. Contractual relationship can be concluded with vetted organisations of a good reputation only.

Sponsorship and benefaction activities must not be misused to the benefit of personal interests of a third party.

The Business Development and Marketing manager and the company management must strictly enforce that these activities are not misused to the benefit of personal interests.

Suppliers and business partners: Employees must, in respect of every business relationship, assess the degree of risk, especially from the aspect of the issues of corruption and dishonest conduct.

Financial and accounting check: All transactions must be recorded in a way that will allow accurate financial reports to be produced and posted to account books. Making undocumented payments or any payments

deliberately stating other than the real purpose or the real beneficiary, is prohibited. Except when approved by the Financial Department, cash payments and payments made by cash equivalents are prohibited.

Reporting

All company employees including persons who represent or act on behalf of BONATRANS who have witnessed or have a legitimate suspicion that the aforementioned rules have been violated, may report it in one of the following ways:

- Through their superiors
- Through the Ethic Line

We undertake to protect the confidentiality of the information communicated in these reports, in particular the name of the reporting person ("Whistleblower"). The Ethic Line also allows reports to be made completely anonymously where required.

Except for the situations when the Whistleblower has not been acting in good faith, we undertake not to take any measures which would allow the Whistleblower to be identified. Furthermore, we also prohibit deploying any sanctions against a person who has reported an alleged violation in good faith, but then it turned out that the reported violation was inaccurate.

Any employee who would misuse the Ethic Line by making a report otherwise than in good faith – malevolently, in slander, untruthfully, etc. – exposes him/herself to the risk of sanctions or criminal charges.