



POLITIKA
o preprečevanju in
sankcioniranju
podkupovanja in
korupcije

POLICY
on the prevention and
sanctioning bribery
and corruption

Zagreb, december 2022	Zagreb, December 2022
<p style="text-align: center;">UVODNE ODREDBE 1. člen</p> <p>Ta Politika (v nadaljevanju „Politika“) ureja ravnanje družbe MERITUS ULAGANJA d.d. (v nadaljevanju: „Družba“) in/ali povezanih družb z namenom prepoznavanja in preprečevanja morebitnih primerov dajanja ali prejemanja podkupnine in drugih oblik korupcije z namenom ohranjanja integritete in ugleda družbe.</p> <p>Družba v celoti obsoja in šteje za nesprejemljivo vsako ravnanje, ki ima značilnosti podkupovanja in korupcije.</p>	<p style="text-align: center;">INTRODUCTORY PROVISIONS Article 1</p> <p>This Policy (hereinafter: "the Policy") regulates the conduct of the company MERITUS ULAGANJA d.d. (hereinafter: "the Company") and/or its subsidiaries in order to identify and prevent possible cases of giving or receiving bribes and other forms of corruption in order to preserve the integrity and reputation of the Company.</p> <p>The Company fully condemns and considers unacceptable all behaviors that bear the characteristics of bribery and corruption.</p>
<p style="text-align: center;">PODROČJE UPORABE 2. člen</p> <p>Člani uprave, nadzornega sveta in njegovih komisij, poslovodstvo, delavci, osebe, ki so na podlagi posebne pogodbe angažirane kot zunanji sodelavci (svetovalci, študenti ipd.) in druge osebe, ki delujejo v imenu družbe, so dolžne delovati v skladu s tem pravilnikom.</p> <p>Obnašanje oseb, ki jih ta politika zavezuje, mora odražati načela in standarde, predpisane s to politiko.</p> <p>Ta Politika zavezuje tudi vse odvisne družbe v obsegu, ki velja zanje, pod pogojem, da uprave teh družb to politiko sprejmejo s svojo odločitvijo.</p>	<p style="text-align: center;">SCOPE OF APPLICATION Article 2</p> <p>Members of the Management Board, the Supervisory Board and its boards, executives, employees, persons engaged on special contracts as external associates (consultants, students, etc.) and other persons acting on behalf of the Company are obliged to act in accordance with this Policy.</p> <p>The conduct of persons subject to this Policy must reflect the principles and standards prescribed by this Policy.</p> <p>This Policy also binds all subsidiaries of the Company to the extent that it is applicable to them on the condition that the Management Boards of those Companies adopt this Policy by their decisions.</p>
<p style="text-align: center;">POJMI 3. člen</p> <p>„Podkupovanje“ pomeni neposredno in posredno dajanje in ponujanje kakršne koli vrednosti in/ali koristi, da bi prejemnika ali</p>	<p style="text-align: center;">DEFINITIONS Article 3</p> <p>"Bribe" or "bribery" means the direct and indirect giving and offering of any value and/or benefit to induce the recipient or any</p>

<p>katero koli drugo osebo spodbudili k neprimernemu dejanju ali dejavnosti. Podkupovanje pomeni tudi neposredno ali posredno zahtevanje in prejemanje kakršne koli vrednosti ali koristi od kogar koli v zameno za neko neprimerno dejanje ali dejavnost.</p> <p>„Korupcija“ v smislu kaznivih dejanj korupcije ne zajema le dajanja/prejemanja podkupnine in drugih koruptivnih dejanj, temveč tudi poskuse, napeljevanje k pomoči in napeljevanje k storitvi teh dejanj.</p> <p>„Vrednost ali korist“ se nanaša na katero koli obliko ugodnosti, vključno z, vendar ne omejeno na:</p> <ul style="list-style-type: none">• denar ali denarni ustreznik, posojilo, darila, nagrade;• ponudbe za zaposlitev ali obljube prihodnje zaposlitve (posamezniku ali njim bližnjim);• ugodni pogoji za izdelke in/ali storitve in/ali popuste na izdelke ali storitve;• plačilo potnih stroškov, nastanitve, prehrane, bivanja ali stroškov izletov ali bivanja v letoviščih;• uporaba vozil ali nepremičnin;• brezplačne ali znižane vstopnice za različne dogodke in zasebne storitve;• politične ali dobrodelne donacije. <p>NIČELNA STOPNJA TOLERANCE DO PODKUPOVANJA IN KORUPCIJE 4. člen</p> <p>Družba ima vzpostavljen, vzdržuje in stalno izboljšuje sistem vodenja preprečevanja podkupovanja in korupcije, ki zahteva skladnost z veljavno zakonodajo, ki opisuje koruptivno ravnanje in ureja njegovo sankcioniranje ter zahtevami mednarodnih norm.</p>	<p>other person to perform an inappropriate act or activity. A bribe also means the direct and indirect claiming and receiving of any value and benefit from anyone in order to perform an inappropriate act or activity in return.</p> <p>"Corruption" in the sense of criminal offenses of corruption includes not only giving/receiving bribes and other corrupt acts, but also attempting, persuading, aiding and abetting the commission of such acts.</p> <p>"Value or benefit" refers to any form of benefit, including, but not limited to:</p> <ul style="list-style-type: none">• money or cash equivalent, loan, gifts, rewards;• offers for employment or promise of future employment (to an individual or persons close to them);• favorable conditions for the product and/or service and/or discounts on products or services;• payment for travel, accommodation, food, living expenses or expenses for excursions or stays at resorts;• use of vehicles or real estate;• free or discounted tickets for various events and private services; and• political or charitable donations. <p>ZERO-TOLERANCE FOR BRIBERY AND CORRUPTION Article 4</p> <p>The company has established, maintains and permanently improves the management system to combat bribery and corruption, requiring compliance with applicable laws describing corrupt behavior and regulate its sanctioning as well as with the requirements of international norms.</p>
---	--

<p>Družba ima ničelno stopnjo tolerance do podkupovanja in korupcije ter ju prepoveduje v kakršni koli možni neposredni ali posredni obliki.</p> <p>Družba se zavezuje, da bo preverjala vsa dejanja, ki so v nasprotju z načeli, določenimi v tej Politiki, in sume morebitnega primera dajanja/prejemanja podkupnine ali druge oblike korupcije ter po potrebi izvedla preiskavo in sprejela disciplinske ukrepe s sankcijami, ki jih predvideva veljavni predpisi.</p> <p>Noben zaposleni ne bo degradiran, kaznovan ali utrpel drugih škodljivih posledic zaradi zavrnitve sodelovanja pri korupciji ali prijave suma ali dejanskega primera ali poskusa dajanja ali prejemanja podkupnine.</p> <p style="text-align: center;">DARILA 5. člen</p> <p>Pri prejemanju ali dajanju daril je treba upoštevati naslednje smernice:</p> <ul style="list-style-type: none">• darilo mora biti dovoljeno z zakonom in s pravili organizacije prejemnika;• vrednost darila mora biti razumna in primerna položaju, okoliščinam in priložnostim obdarovanca, tako da ne ustvarja vtisa nepoštenosti ali neprimernosti in da ga obdarjenec ali druge osebe ne morejo napačno razumeti kot podkupnino;• darilo mora biti dano javno in transparentno (tajno obdarovanje ni dovoljeno);• darila ne smejo biti prepogosta, da ne ustvarjajo vtisa neprimernosti;• darila v obliki denarja ali denarnih ustreznikov niso dovoljena;• darilo ne sme vplivati na odločitve ali dejavnosti.	<p>The Company has a zero-tolerance policy for bribes and corruption and prohibits them in any possible, direct or indirect, form.</p> <p>The Company undertakes to check any conduct contrary to the principles set out in this Policy and any suspicion of a possible case of giving/receiving bribes or other forms of corruption and, where appropriate, to investigate and take disciplinary action with sanctions provided by applicable regulations.</p> <p>No employee shall be demoted, punished or suffer other adverse consequences for refusing to engage in corruption or for reporting a suspected or actual case, or attempt, to commit a bribe.</p> <p style="text-align: center;">GIFTS Article 5</p> <p>The following guidelines must be followed when receiving or giving a gift:</p> <ul style="list-style-type: none">• the gift must be permitted by law and the rules of the recipient's organization;• the value of the gift must be reasonable and appropriate to the recipient's position, circumstances and occasion, so as not to create the appearance of dishonesty or inappropriateness and so that it cannot be misunderstood by the recipient or other persons as a bribe;• the gift must be given publicly and transparently (giving gifts in secret is not allowed);• gifts should not be too frequent so as not to create the impression of inappropriateness;• gifts in the form of cash or cash equivalents are not allowed, and• the gift must have no effect on
--	--

<p>Če je vrednost darila večja od nominalne vrednosti 65,00 EUR, je pred prejemom oziroma izročitvijo darila potrebna predhodna pisnaodobritev uprave družbe in/ali vodstvene ekipe za preprečevanje podkupovanja in korupcije.</p> <p>DONACIJE POLITIČNIM STRANKAM, DOBRODELNOST IN SPONZORSTVA 6. člen</p> <p>Donacije političnim strankam, voditeljem političnih strank in kandidatom lahko daje samo družba v skladu z veljavno zakonodajo in zahtevami javne objave. Znesek in čas političnih donacij je treba spremljati, da se zagotovi, da se ne uporabljajo za korupcijske namene.</p> <p>V skladu s poslovnimi interesi in družbeno odgovornostjo družba podpira sponzorstva in donatorstva. Sponzorske in donatorske storitve urejamo in izvajamo preko službe za trženje in odnose z javnostmi, predvsem za marketinške namene družbe.</p> <p>Vsako sponzorstvo oziroma donacija mora biti pregledno dokumentirana s sklepom vodstva družbe ali pogodbo o dajanju donacije oziroma sponzorstva.</p> <p>Dobrodelni prispevki in sponzorstva se ne smejo uporabljati v koruptivne namene ter morajo biti transparentni in v skladu z veljavno zakonodajo.</p> <p>POSLOVNO PODKUPOVANJE 7. člen</p>	<p>decisions or activities.</p> <p>If the value of the gift is higher than the nominal value of EUR 65.00 eura prior written approval of the Company's Management Board is required before receiving or giving the gift and/or the management team for combating bribery and corruption.</p> <p>DONATIONS TO POLITICAL PARTIES, GIVING TO CHARITY, AND SPONSORSHIPS Article 6</p> <p>Donations to political parties, political party officials and candidates may be made by the Company only in accordance with applicable law and public disclosure requirements. The amount and timing of political donations should be monitored to ensure that they are not used for corruptive purposes.</p> <p>In accordance with its business interests and social responsibility, the Company supports sponsorships and donations. Sponsorship and donation services are arranged and provided through the marketing and public relations department, especially for the Company's marketing purposes.</p> <p>Every sponsorship or donation must be transparently documented through a decision of the Company's management board, a donation agreement or a sponsorship agreement.</p> <p>Charitable contributions and sponsorships must not be used for corruptive purposes and must be transparent and in accordance with applicable law.</p> <p>BUSINESS BRIBERY Article 7</p>
---	---

<p>Podkupovanje zasebnikov ali drugih podjetij je prepovedano.</p> <p>Osebe, ki morajo upoštevati to politiko, ne smejo ponuditi, obljubiti, dati ali plačati kakršne koli vrednosti v zameno za neprimerno korist.</p> <p>PLAČILO ZA POSPEŠITEV POSTOPKA</p> <p>8. člen</p> <p>Plačila za pospešitev postopka so neuradna in neprimerna plačila majhnih denarnih zneskov nižjim uradnikom za zagotovitev ali pospešitev izvedbe rutinskih ali nujnih dejanj, za katere ima izvršitelj teh plačil zakonsko podlago za pospešitev.</p> <p>Plačilo za pospešitev postopkov je prepovedano.</p> <p>FINANCE IN RAČUNOVODSTVO</p> <p>9. člen</p> <p>Vse finančne transakcije družbe morajo biti pravilno in objektivno evidentirane v ustreznih poslovnih knjigah in računovodskih evidencah.</p> <p>Ne sme biti "neuradnih" ali tajnih računov, prav tako ne smejo biti izdani dokumenti, ki ne bi objektivno in natančno evidentirali transakcij, na katere se nanašajo.</p> <p>Neobstoječi odhodki ali obveznosti, ki temeljijo na napačni določitvi njihovega predmeta ali transakcije brez pravega in zakonitega namena, se ne smejo knjižiti, družba pa mora zagotoviti spremljanje denarnih plačil ali plačil v naravi, da se izogne njihovi uporabi v zameno za podkupnine in le majhna gotovinska plačila</p>	<p>Bribery of private persons or other companies is prohibited.</p> <p>Persons required to apply this Policy may not offer, promise, give or pay any value in exchange for inappropriate benefits.</p> <p>PAYMENTS WITH THE PURPOSE OF ACCELERATING PROCEDURES</p> <p>Article 8</p> <p>Acceleration payments are unofficial and inappropriate payments of small sums of money to lower officials to ensure or expedite the execution of routine or necessary actions which the executor of those payments has a legal basis to expedite.</p> <p>Payment to expedite procedures is prohibited.</p> <p>FINANCE AND BOOKKEEPING</p> <p>Article 9</p> <p>All financial transactions of the Company must be properly and objectively recorded in the appropriate business books and accounting records.</p> <p>There must be no "unofficial" or secret accounts, and documents may not be issued in which the transactions to which they relate are not objectively and accurately recorded.</p> <p>Non-existent expenses or liabilities based on incorrect identification of their subject or transaction without actual and lawful purpose should not be recorded, and the Company should ensure the monitoring of cash or in-kind payments to avoid their use in exchange for bribes and should only allow small cash payments from the treasury or in</p>
---	--

bi morala biti dovoljena z zneski iz državne blagajne ali v državah ali krajih, kjer bančni sistem ne deluje.

Družba mora zagotoviti, da se nobena knjigovodska ali druga pomembna listina namerno ne uniči pred zakonsko določenim rokom.

Družba je dolžna vzpostaviti neodvisne revizijske kontrole z namenom odkrivanja poslov, ki so v nasprotju s tem pravilnikom ali ustreznimi računovodskimi pravili in ki po potrebi predvidevajo ustrezne korektivne ukrepe.

Družba je dolžna spoštovati vse določbe nacionalnih davčnih predpisov, vključno s tistimi, ki prepovedujejo odbitek kakršne koli oblike podkupnine od obdavčljivega dohodka..

**PRIJAVA KRŠITVE ALI DOMNEVNEGA
RAVNANJA ZOPER POLITIKO
10. člen**

V primeru, da katera koli oseba, ki je zavezana k uporabi te Politike, opazi zaskrbljujoče vedenje ali vedenje, ki bi lahko pomenilo kršitev Politike, mora svoje sume prijaviti v skladu s postopkom za prijavo nepravilnosti, ki je opredeljen z internim aktom družbe (glej Pravilnik o postopku interne prijave nepravilnosti in imenovanju zaupne osebe ali drug interni akt odvisne družbe, ki določa postopek prijave nepravilnosti).

V primeru, da katera koli oseba, ki je zavezana k uporabi te Politike, sumi hujše kršitve Politike, to je, da pri kršitvi sodeluje član uprave ali nadzornega sveta, ali da gre pri takšni kršitvi za znatna finančna sredstva

countries or places where the banking system is not functioning.

The Company needs to ensure that no accounting or other relevant documents are intentionally destroyed before the statutory deadline.

The Company is required to establish independent audit controls for the purpose of disclosing transactions that are contrary to these Rules or the relevant accounting rules and which, if necessary, provide for appropriate corrective action.

The Company is required to comply with all provisions of national tax regulations, including those prohibiting the deduction of any form of bribe from taxable income.

**REPORTING A VIOLATION OR
SUSPICION OF ACTION AGAINST THIS
POLICY
Article 10**

In the event that any person who is obliged to apply this Policy notices worrying behavior or behavior that could constitute a violation of the Policy, they are obliged to report in accordance with the procedure for reporting irregularities, which is defined by the internal act of the Company (see the Ordinance on the procedure for internal reporting of irregularities and the appointment of a confidential person or another internal act adopted by the subsidiary which defines the procedure for reporting irregularities).

In the event that any person who is obliged to apply this Policy suspects a serious violation of the Policy, i.e. that a member of the Management Board or the Supervisory Board participates in the violation or that

ali domnevno kaznivo dejanje, morajo svoje sume nemudoma prijaviti v skladu s postopkom prijave nepravilnosti, postopek pa določa interni akt družbe (glej Pravilnik o postopku internega poročanja o nepravilnostih in imenovanju zaupne osebe ali drug interni akt, ki ga je sprejela odvisna družba in s katerim interni akt določa postopek prijave nepravilnosti).

Družba bo oblikovala skupino za boj proti podkupovanju in korupciji, katere pristojnosti in odgovornosti bodo opredeljene s sklepom uprave družbe, ta sklep pa je del te politike. Hčerinske družbe bodo izmed svojih zaposlenih imenovale eno osebo, ki bo član in predstavnik hčerinske družbe v skupini za boj proti podkupovanju in korupciji.

KONČNE DOLOČBE

11. člen

Vsi člani uprave, nadzornega sveta in njegovih komisij, vodje, delavci družbe in osebe, ki so na podlagi posebne pogodbe angažirane kot zunanji sodelavci (svetovalci, študenti ipd.) ter druge osebe, ki delujejo v imenu družbe kot tudi vse hčerinske družbe v obsegu, v katerem se zanje uporabljajo določbe te politike, so se dolžne seznaniti z določbami te politike in so pri opravljanju svojih nalog zavezane upoštevati navedene določbe.

Družba meni, da sta podkupovanje in korupcija resni vprašanji in bo v primeru neupoštevanja te politike uporabila sankcije. Za zaposlene v podjetju lahko neupoštevanje privede do disciplinskih

such a violation involves significant financial resources or alleged criminal offenses, they must immediately report in accordance with the procedure for reporting irregularities which is defined by the Company's internal act (see the Ordinance on the procedure for internal reporting of irregularities and the appointment of a confidential person or another internal act adopted by the subsidiary company which defines the procedure for reporting irregularities).

The Company will form a Bribery and Corruption Prevention Management Team whose powers and responsibilities will be defined by a decision of the Company's Management Board which forms a part of this Policy. Subsidiaries will appoint one person among their employees who will be a member and representative of the dependent Company in the Bribery and Corruption Management Team.

FINAL PROVISIONS

Article 11

Every member of the Management Board, Supervisory Board and its committees, employees of the Company and

persons engaged on the basis of a special contract as external associates (consultants, students, etc.) and other persons acting on behalf of the Company, as well as all subsidiaries of the Company to the extent applicable to them to whom the provisions of this Policy apply are obliged to familiarize themselves with the provisions of this Policy and are obliged to comply with these provisions in performing their duties.

The Company considers bribery and corruption to be serious issues and will apply sanctions in case of non-compliance with this Policy. For employees of the Company, non-compliance may lead to disciplinary

<p>ukrepov, vključno z odpovedjo delovnega razmerja.</p> <p>Za osebe, ki so zaposlene po posebni pogodbi, lahko neupoštevanje tega pravilnika povzroči kazni, vključno s prekinitvijo pogodbe. V primeru, da so interesi družbe oškodovani zaradi neupoštevanja in nespoštovanja te politike s strani posameznikov in/ali organizacij ali drugih udeležencev, se lahko sprožijo nadaljnji pravni ukrepi.</p> <p>Ta Politika bo objavljena na spletni strani družbe, pri čemer družba zagotavlja, da so vsi relevantni deležniki seznanjeni s to politiko.</p>	<p>measures, up to and including termination of employment.</p> <p>For persons engaged under a special contract, failure to comply with this Policy may result in penalties, including termination of contract. Further legal actions may be taken in the event that the Company's interests are impaired due to non-compliance with this Policy by individuals and/or organizations or other shareholders.</p> <p>This Policy will be published on the Company's website whereby the Company ensures that all relevant shareholders are familiar with this Policy.</p>
---	---