



POLITIKA
o sprečavanju i
sankcionisanju mita i
korupcije

POLICY
on the prevention and
sanctioning bribery
and corruption

Zagreb, decembar 2022	Zagreb, December 2022
<p style="text-align: center;">UVODNE ODREDBE Članak 1.</p> <p>Ovom Politikom (dalje u tekstu: "Politika") uređuje se postupanje društva MERITUS ULAGANJA d.d. (dalje u tekstu: "Društvo") i/ili zavisnih društava u cilju prepoznavanja i sprečavanja i mogućih slučajeva davanja, odnosno primanja mita te drugih oblika korupcije u cilju očuvanja integriteta i ugleda Društva.</p> <p>Društvo u potpunosti osuđuje i smatra neprihvatljivim sva ponašanja koja imaju obeležja mita i 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;">PODRUČJE PRIMENE Članak 2.</p> <p>Postupati u skladu sa ovom Politikom obavezni su članovi Uprave, Nadzornog odbora i njegovih odbora rukovodeće osobe, radnici, osobe angažovane na osnovu posebnog ugovora kao spoljašnji suradnici (konsultanti, studenti itd) i druge osobe koje deluju za račun Društva.</p> <p>Postupanje osoba obavezanih ovom Politikom mora odražavati načela i standarde propisane ovom Politikom.</p> <p>Ova Politika obavezuje i sva zavisna društva u meri u kojoj su na njih primenjiva, pod uslovom da Uprave tih Društava svojom odlukom usvoje ovu Politiku.</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;">POJMOVI Članak 3.</p> <p>"Mito" ili "podmićivanje" znači direktno i indirektno davanje i nuđenje kakve vrednosti i/ili koristi kako bi se primalac ili</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>

bilo koja druga osoba navela da obavi neku neprimerenu radnju ili delatnost. Pod mitom se takođe podrazumeva direktno i indirektno zahtevanje i primanje kakve vrednosti i koristi od bilo koga zbog toga da se zauzvrat obavi kakva neprimerena radnja ili delatnost.

"Korupcija" u smislu kaznenih dela korupcije ne uključuju samo davanje/primanje mita i druge koruptivne radnje, već i pokušaje, nagovaranje na pomaganje pri i podsticanju na izvršenje takvih dela.

"Vrednost ili korist" odnosi se na svaki oblik pogodnosti, uključujući, ali ne ograničavajući se na:

- novac ili novčani ekvivalent, zajam, poklone, nagrade;
- ponude za zapošljavanje ili obećanje budućeg zapošljavanja (pojedinoj osobi ili njima bliskim osobama);
- povoljne uslove za proizvod i/ili uslugu i/ili popuste na proizvode ili usluge;
- plaćanje putovanja, smeštaja, hrane, troškova života ili troškova izleta ili boravka u odmaralištima;
- korišćenje vozila ili nekretnina;
- besplatne karte ili karte s popustom za razne događaje te privatne usluge; te
- političke ili dobrotvorne donacije.

**NULTA STOPA TOLERANCIJE NA MITO
I KORUPCIJU
Članak 4.**

Društvo je uspostavilo, održava i trajno poboljšava sistem upravljanja za sprečavanje mita i korupcije, zahtevajući usklađenost sa primenjivim zakonima koji opisuju koruptivno ponašanje i uređuju njegovo sankcionisanje i zahtevima međunarodnih normi.

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.

"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.

"Value or benefit" refers to any form of benefit, including, but not limited to:

- 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.

**ZERO-TOLERANCE FOR BRIBERY AND
CORRUPTION
Article 4**

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>Društvo primenjuje nultu stopu tolerancije na mito i korupciju te ih zabranjuje u svakom mogućem, direktnom ili indirektnom obliku.</p> <p>Društvo se obavezuje proveriti svako postupanje protivno načelima utvrđenim ovom Politikom i sumnje na mogući slučaj davanja/primanja mita ili drugog oblika korupcije i, gde je to primereno, sprovesti istragu i preduzeti disciplinske mere uz sankcije predviđene važećim propisima.</p> <p>Nijedan radnik neće biti degradiran, kažnjen niti će pretrpeti druge nepovoljne posledice zbog toga što je odbio učestvovati u korupciji ili zbog toga što je prijavio sumnju ili stvarni slučaj, odnosno pokušaj davanja ili primanja mita.</p>	<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;">POKLONI Članak 5.</p>	<p style="text-align: center;">GIFTS Article 5</p>
<p>Prilikom primanja ili davanja poklona mora se postupati u skladu sa sledećim smernicama:</p> <ul style="list-style-type: none"> • poklon mora biti dozvoljen zakonom i pravilima organizacije primaoca; • vrednost poklona mora biti razumna i prikladna položaju primaoca, okolnostima i prilikama, kako ne bi stvarala privid nepoštenja ili neprikladnosti te kako ne bi mogla biti pogrešno shvaćena od strane primaoca ili drugih osoba kao mito; • poklon mora biti dat javno i transparentno (davanje poklona u tajnosti nije dopušteno); • pokloni ne smeju biti previše učestali kako se ne bi stvorio utisak neprikladnosti; • pokloni u obliku gotovine ili ekvivalenta gotovine nisu dopušteni; te • poklon ne sme imati bilo kakav učinak 	<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>na odluke ili aktivnosti.</p> <p>Ako je vrednost poklona veća od nominalne vrednosti od 65,00 eura, pre primanja ili odnosa davanja poklona potrebno je prethodno pisano odobrenje Uprave Društva i/ili tima za upravljanje suzbijanjem mita i korupcije.</p> <p>Višestruki pokloni pojedinom javnom službeniku i/ili članovima porodice javnih službenika moraju se izbegavati.</p> <p>Vrednost poklona iz ovoga člana za zavisna društva koja su odlukom Uprave usvojila ovu Politiku definišće će se dodatnom odlukom Uprave zavisnog društva u skladu sa zakonskim propisima države u kojoj zavisno društvo posluje. Ako zakonskim propisima nije definisan iznos vrednosti poklona zavisno društvo dužno je pridržavati se iznosa iz ovog Pravilnika.</p> <p>DONACIJE POLITIČKIM STRANKAMA, DAVANJE U DOBROTVORNE SVRHE I SPONZORSTVA Članak 6.</p> <p>Donacije političkim strankama, rukovodiocima političkih stranaka i kandidatima Društvo sme davati samo u skladu sa važećim pravom i zahtevima javne objave. Iznos i trenutak davanja političkih donacija treba biti pod nadzorom kako bi se osiguralo da se oni ne koriste u koruptivne svrhe.</p> <p>U skladu sa poslovnim interesima i društvenom odgovornošću Društvo podržava sponzorstva i donacije. Usluge sponzorstva i donacija dogovaraju se i pružaju putem sektora za marketing i odnose sa javnošću, a posebno u svrhe</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>Multiple gifts to an individual public official and/or family member of public officials must be avoided.</p> <p>The value of the gift from this article for subsidiaries that have adopted this Policy by decision of the Management Board will be defined by an additional decision of the Management Board of the subsidiary company in accordance with the legal regulations of the country in which the subsidiary operates. If the legal regulations do not define the amount of the value of the gift, the subsidiary is obliged to comply with the amount from this Policy.</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,</p>
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<p>marketinga Društva.</p> <p>Svako sponzorstvo ili donacija mora biti transparentno dokumentovano putem odluke uprave Društva ili ugovora o davanju donacija ili sponzorstva.</p> <p>Dobrotvorni prilozi i sponzorstva ne smeju se koristiti u koruptivne svrhe te moraju biti transparentni i u skladu s važećim pravom.</p>	<p>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 style="text-align: center;">POSLOVNO PODMIĆIVANJE Članak 7.</p> <p>Zabranjeno je podmićivanje privatnih osoba odnosno drugih trgovačkih društava.</p> <p>Osobe koje su dužne primenjivati ovu Politiku ne smeju ponuditi, obećati, dati ili platiti bilo kakvu vrednost u zamenu za neprikladnu pogodnost.</p>	<p style="text-align: center;">BUSINESS BRIBERY Article 7</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 style="text-align: center;">PLAĆANJE RADI UBRZAVANJE POSTUPAKA Članak 8.</p> <p>Plaćanja radi ubrzavanja postupaka predstavljaju neslužbena i neprimerena plaćanja manjih novčanih iznosa nižim službenicima kako bi se osiguralo ili ubrzalo izvršavanje rutinskih ili neophodnih radnji za koja izvršilac tog plaćanja radi ubrzavanja postupaka ima pravni osnov.</p> <p>Plaćanje radi ubrzavanja postupaka je zabranjeno.</p>	<p style="text-align: center;">PAYMENTS WITH THE PURPOSE OF ACCELERATING PROCEDURES 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 style="text-align: center;">FINANSIJE I KNJIGOVODSTVO Članak 9.</p> <p>Svi finansijski poslovi Društva moraju biti propisno i objektivno evidentirani u odgovarajućim poslovnim knjigama i</p>	<p style="text-align: center;">FINANCE AND BOOKKEEPING Article 9</p> <p>All financial transactions of the Company must be properly and objectively recorded in the appropriate business books and</p>

<p>računovodstvenim evidencijama.</p> <p>Ne smeju postojati "neslužbeni", odnosno tajni računi te se ne mogu izdavati isprave u kojima nisu objektivno i tačno evidentirane transakcije na koje se one odnose.</p> <p>Ne smeju se knjižiti nepostojeći rashodi ili obaveze zasnovane na netačnom utvrđenju njihovog predmeta ili transakcije bez stvarne i zakonite namene, a Društvo treba osigurati praćenje gotovinskih plaćanja ili plaćanja u naravi kako bi se izbeglo njihovo korišćenje u zamenu za mito te treba dopustiti samo gotovinska plaćanja malih iznosa iz blagajne ili u državama ili mestima u kojima bankarski sistem ne funkcioniše.</p> <p>Društvo treba da osigura da se nikakvi knjigovodstveni ili drugi relevantni dokumenti ne uništavaju namerno pre zakonom propisanog roka.</p> <p>Društvo je dužno uspostaviti nezavisne revizorske kontrole u svrhu razotkrivanja transakcija koje su u suprotnosti sa ovim Pravilima ili merodavnim računovodstvenim pravilima te koji prema potrebi predviđaju odgovarajuće korektivno delovanje.</p> <p>Društvo je dužno pridržavati se svih odredbi nacionalnih poreznih propisa, uključujući one kojima se zabranjuje odbitak bilo kojeg oblika mita od oporezivog dohotka.</p> <p style="text-align: center;">PRIJAVA POVREDE ILI SUMNJE NA POSTUPANJE PROTIVNO POLITICI Članak 10.</p> <p>U slučaju da bilo koja osoba koja je obveznik primene ove Politike uoči zabrinjavajuće ponašanje ili ponašanje koje bi moglo predstavljati kršenje Politike, svoje sumnje je dužno prijaviti saglasno postupku</p>	<p>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 countries or places where the banking system is not functioning.</p> <p>The Company needs to ensure that no accounting or other relevant documents are intentionally destroyed before the statutory deadline.</p> <p>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.</p> <p>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.</p> <p style="text-align: center;">REPORTING A VIOLATION OR SUSPICION OF ACTION AGAINST THIS POLICY Article 10</p> <p>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</p>
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<p>prijavljivanja nepravilnosti, a koji postupak je definisan internim aktom Društva (vidi Pravilnik o postupku unutarnjeg prijavljivanja nepravilnosti i imenovanju povjerljive osobe ili drugi interni akt koji je usvojilo zavisno društvo, a kojim internim aktom je definisan postupak prijave nepravilnosti).</p> <p>U slučaju da bilo koja osoba koja je obveznik primene ove Politike sumnja u ozbiljno kršenje Politike, odnosno da u kršenju učestvuje član Uprave ili Nadzornog odbora ili da takvo kršenje uključuje znatna finansijska sredstva ili navodna kaznena dela, svoje sumnje je dužna odmah prijaviti prema postupku prijavljivanja nepravilnosti, a koji postupak je definisan internim aktom Društva. (vidi Pravilnik o postupku unutarnjeg prijavljivanja nepravilnosti i imenovanju povjerljive osobe ili drugi interni akt koji je usvojilo zavisno društvo, a kojim internim aktom je definisan postupak prijave nepravilnosti).</p> <p>Društvo će oformiti Tim za upravljanje suzbijanjem mita i korupcije čija ovlašćenja i odgovornosti će se definisati odlukom Uprave Društva, a koja Odluka čini prilog ovoj Politici. Zavisna društva imenova će jednu osobu iz reda svojih zaposlenih koja će biti član i predstavnik zavisnog Društva u Timu za upravljanje suzbijanjem mita i korupcije.</p> <p style="text-align: center;">ZAVRŠNE ODREDBE Članak 11.</p> <p>Svaki član Uprave, Nadzornog odbora i njegovih odbora, rukovodeće osobe, zaposleni Društva te osobe angažovane na osnovu posebnog ugovora kao spoljašnji</p>	<p>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).</p> <p>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 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).</p> <p>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.</p> <p style="text-align: center;">FINAL PROVISIONS Article 11</p> <p>Every member of the Management Board, Supervisory Board and its committees, employees of the Company and</p>
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<p>saradnici (konsultanti, studenti itd) i druge osobe koje deluju za račun Društva, kao i sva zavisna Društva u meri u kojoj su na njih primenjiva na koje se odnose odredbe ove Politike obavezni su upoznati se sa odredbama ove Politike te su se u obavljanju svojih poslova dužni pridržavati navedenih odredbi.</p> <p>Društvo smatra mito i korupciju ozbiljnim pitanjima te će primenjivati sankcije u slučaju nepoštivanja ove Politike. Za zaposlene Društva nepridržavanje može dovesti do disciplinskih mera, do i uključujući prestanak radnog odnosa.</p> <p>Za osobe angažovane na osnovu posebnog ugovora nepoštovanje ove Politike može dovesti do kazni, uključujući raskid ugovora. Dalje pravne radnje mogu se preduzeti u slučaju da su interesi Društva oštećeni usled nepridržavanja i nepoštovanja ove Politike od strane pojedinaca i/ili organizacija odnosno drugih učesnika.</p> <p>Ova Politika objavit će se na internet stranicama Društva čime Društvo osigurava da su svi relevantni dionici upoznati s ovom Politikom.</p>	<p>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.</p> <p>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 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>
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