

Anti-Bribery and Anti-Corruption Policy

This Anti-Bribery and Anti-Corruption Policy establishes the commitment of SEA to conduct all business honestly, ethically, and in compliance with applicable anti-bribery and anti-corruption laws.

The Company has a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly, and with integrity in all business dealings and relationships.

1. Scope

This policy applies to:

- All employees (permanent, temporary, and contract)
- Directors and officers
- Consultants
- Agents and intermediaries
- Suppliers and contractors acting on behalf of the Company
- Any third party representing the Company

The policy applies in every country where the Company operates.

2. Policy Statement

No employee or representative of the Company shall:

- Offer, promise, give, request, agree to receive, or accept a bribe.
- Make facilitation payments.
- Use Company funds or assets for improper purposes. Induce another person to perform their duties improperly.
- Induce another person to perform their duties improperly.
- Seek to gain an unfair business advantage through corrupt practices.

Business decisions shall always be based on quality, service, price, safety, and legitimate commercial considerations.

3. Definition of Bribery

A bribe is any financial or other advantage offered, promised, given, requested, or accepted with the intention of influencing a person to perform their role improperly or to secure an improper business advantage.

Bribes may include:

- Cash
- Gifts
- Hospitality
- Travel
- Entertainment
- Employment opportunities
- Discounts
- Donations
- Political contributions
- Personal favours
- Any other item of value

4. Facilitation Payments

The Company prohibits facilitation payments.

Employees must not make unofficial payments to government officials or other persons to expedite routine administrative actions.

Where personal safety is at immediate risk, employees should prioritise their safety and report the incident as soon as practicable.

5. Gifts and Hospitality

Reasonable business hospitality may be acceptable where it:

- Has a legitimate business purpose
- Is proportionate
- Is transparent
- Is infrequent
- Complies with local law
- Cannot reasonably influence a business decision

The following are prohibited:

- Cash or cash equivalents
- Excessive entertainment
- Luxury travel
- Personal gifts intended to influence decisions
- Gifts during tender or procurement processes

Employees must declare gifts or hospitality exceeding €100 (or local equivalent) using the Company's Gifts and Hospitality Register.

6. Conflicts of Interest

Employees must avoid situations where personal interests conflict, or could appear to conflict, with Company interests.

Potential conflicts must be disclosed immediately to management.

Examples include:

- Family relationships with suppliers or customers
- Financial interests in business partners
- Outside employment affecting Company decisions

7. Third Parties

The Company may be held responsible for the actions of third parties acting on its behalf.

Before appointing agents, distributors, consultants, or other representatives, appropriate due diligence shall be performed, including:

- Identity verification
- Reputation checks
- Sanctions screening where appropriate
- Review of ownership
- Assessment of corruption risks

Contracts should include appropriate anti-bribery clauses.

8. Charitable Donations and Sponsorship

Charitable donations and sponsorships must:

- Have a legitimate purpose
- Be properly authorised
- Be accurately recorded
- Never be used to influence business decisions

Political donations may only be made with approval from the Board of Directors where legally permitted.

9. Procurement

Employees involved in purchasing shall:

- Treat suppliers fairly
- Apply objective selection criteria
- Maintain transparency
- Avoid preferential treatment
- Keep accurate procurement records

Competitive quotations should be obtained where practical.

10. Accurate Books and Records

All financial transactions must:

- Be accurately recorded
- Be supported by appropriate documentation
- Reflect the true nature of the transaction
- Comply with accounting standards

False invoices, hidden accounts, or off-book payments are strictly prohibited.

11. Reporting Concerns

Employees are encouraged to report suspected bribery or corruption immediately.

Reports may be made to:

- Line Manager
- Managing Director
- Compliance Officer
- Confidential whistleblowing channel
- Reports made in good faith will be treated confidentially.

Retaliation against individuals raising genuine concerns will not be tolerated.

12. Responsibilities

Board of Directors

The Board is responsible for:

- Approving this policy
- Demonstrating ethical leadership
- Providing adequate resources
- Monitoring compliance

Managers

Managers shall:

- Promote ethical behaviour
- Ensure employees understand this policy
- Monitor compliance
- Address concerns promptly

Employees

Employees must:

- Read and comply with this policy
- Complete required training
- Report suspected misconduct
- Avoid participating in bribery

13. Training

The Company will provide appropriate anti-bribery awareness training for relevant employees.

Additional training shall be provided for employees working in higher-risk functions such as:

- Sales
- Procurement
- International business
- Government-facing activities

14. Monitoring and Review

The Company will periodically review:

- Bribery risks
- Internal controls
- Due diligence procedures
- Gifts and hospitality records
- Reported incidents

This policy shall be reviewed at least annually or following significant legislative or organisational changes.

15. Breaches

Any breach of this policy may result in disciplinary action, including dismissal.

Where criminal offences are suspected, the Company may notify the appropriate authorities.

Business relationships with third parties found to have engaged in bribery or corruption may be terminated.



Frantisek Plachy
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