

WIPASZ GROUP CODE OF ETHICS

INTRODUCTION	2
DEFINITIONS	2
I. LOYALTY, INTEGRITY, PROFESSIONALISM	3
LEGAL COMPLIANCE	3
OBLIGATIONS TOWARDS THE COMPANY	3
ANTI-CORRUPTION MEASURES	3
CONFLICT OF INTEREST	3
TRADE SECRETS AND INDUSTRIAL PROPERTY RIGHTS	4
COMPLIANCE WITH FAIR COMPETITION PRACTICES	4
INTERNAL COMMUNICATION	4
II. RESPONSIBLE REPRESENTATION	5
EXTERNAL COMMUNICATION	5
RELATIONS WITH STAKEHOLDERS	5
INITIATIVES INVOLVING BUSINESS PARTNERS	5
PROMOTIONAL AND INFORMATION MATERIALS	6
LEASE AND LENDING OF PREMISES AND LAND	6
PRESENTATIONS AND DEMONSTRATIONS	6
III. CORPORATE SOCIAL RESPONSIBILITY	7
PERSONAL DATA PROTECTION	7
HUMAN RIGHTS AND DISCRIMINATION	7
EQUAL TREATMENT IN EMPLOYMENT	7
WORKING TIME AND REMUNERATION	8
PROHIBITION OF CHILD LABOUR AND PROTECTION OF YOUNG WORKERS	8
PROHIBITION OF FORCED LABOUR	8
OCCUPATIONAL HEALTH AND SAFETY	9
LAND OWNERSHIP RIGHTS	9
ENVIRONMENTAL AWARENESS	9
COMMUNITY INITIATIVES	10
CONCLUSION	10

Introduction

The WIPASZ Group has adopted this Code of Ethics as a set of shared values and principles of conduct that support responsible, transparent and legally compliant business operations. This document serves as a practical guide for employees and persons acting for the WIPASZ Group, and aims to strengthen an organisational culture based on integrity, professionalism and respect.

The Code defines standards of conduct in internal and external relations, in particular with regard to: compliance with laws, anti-corruption measures, avoidance of conflicts of interest, protection of information and personal data, respect for human rights, equal treatment, occupational safety and environmental responsibility. We expect these principles to be applied in everyday work and in cooperation with Business Partners and other stakeholders.

Definitions

The terms used in this WIPASZ Group Code of Ethics shall have the following meanings:

1. **"Code" or "Code of Ethics"** means this WIPASZ Group Code of Ethics;
2. **"WIPASZ Group"** consists of the parent company Wipasz S.A. with its registered office in Wadq and its subsidiaries;
3. **"Management Staff"** means, within the Organisational Structure of each company of the WIPASZ Group: Members of the Management Board and their proxies, Directors and their deputies, Managers and their deputies;
4. **"Organisational Structure"** means the arrangement of positions and the organisational units composed of them within the companies forming part of the WIPASZ Group, including the division of powers and responsibilities and the

definition of reporting lines between individual employees;

1. **"Applicable Laws and Regulations"** means the laws, rules and regulations currently in force, issued by the Polish state and other countries in which official duties are performed, as well as by supervisory authorities and professional associations, which relate to the conducted professional activity;
2. **"Entities Acting for the WIPASZ Group"** means natural persons performing their duties under an employment relationship with a company of the WIPASZ Group (employees), as well as other entities (natural persons, legal persons, organisational units without legal personality, whether or not conducting business activity) that perform specific services or tasks for companies of the WIPASZ Group;
3. **"Business Partners"** means entities (natural persons, legal persons, organisational units without legal personality, whether or not conducting business activity) that cooperate with companies of the WIPASZ Group or intend to establish such cooperation;
4. **"Competitors"** means owners and employees of enterprises and individual entities that conduct business activity involving the production and sale of feed products or the slaughter and sale of poultry meat and poultry products;
5. **"Conflict of Interest"** means situations that may be expected to affect impartiality and objectivity of conduct or that conflict with the interest of a company forming part of the WIPASZ Group or its Business Partners;
6. **"Embezzlement"** means the unauthorised appropriation of entrusted money or assets belonging to a company of the WIPASZ Group.

Terms not defined above shall have their generally accepted meaning.

I. LOYALTY, INTEGRITY, PROFESSIONALISM

Legal compliance

Each employee of the WIPASZ Group is required to comply with the Code of Ethics, applicable laws and internal regulations and procedures.

Management Staff bears particular responsibility for promoting an ethical culture, serving as a role model through their own conduct and consistent compliance with the principles of the Code.

Obligations towards the company

Employees and persons cooperating with the WIPASZ Group are required to act loyally and to care for the good name and reputation of the WIPASZ Group.

The assets of the WIPASZ Group, both tangible and intangible, may be used only for business purposes, in accordance with applicable laws and in the interest of the WIPASZ Group.

It is prohibited to use the assets, financial resources, information or resources of the WIPASZ Group for private purposes or to obtain personal benefits or benefits for third parties.

All expenses incurred on behalf of the WIPASZ Group should be incurred in a reliable and transparent manner and in accordance with their intended purpose.

Violation of the above principles may result in disciplinary liability and consequences arising from applicable laws.

Anti-corruption measures

Companies belonging to the WIPASZ Group conduct their business in an honest, transparent manner and in compliance with applicable laws, applying a zero-tolerance approach to corruption.

It is prohibited to directly or indirectly offer, promise, give, request or accept any financial or personal benefits that could influence, or create the impression of influencing, business decisions.

Employees and persons cooperating with the WIPASZ Group may not accept or offer gifts, services or other benefits that could lead to a Conflict of Interest or violate the principles of fair business conduct.

Relations with Business Partners are conducted in a transparent manner, with respect for the principles of business ethics and applicable laws.

Conflict of interest

Employees and persons cooperating with the WIPASZ Group are required to avoid situations in which their private, personal or financial interest could conflict with the interest of the WIPASZ Group or affect the impartiality of decisions made. It is prohibited to use one's position, access to information or resources of the WIPASZ Group to obtain personal benefits or benefits for third parties, in particular family members or close persons.

In the event of an actual or potential Conflict of Interest, the employee is required to immediately inform their supervisor and refrain from taking any action until appropriate guidance or consent is obtained, in accordance with the rules applicable within the WIPASZ Group.

Taking up additional activity, in particular competitive activity or activity that may affect the objectivity of decisions made, requires acting in accordance with applicable laws, the provisions of concluded agreements and internal regulations.

Trade secrets and industrial property rights

The WIPASZ Group protects confidential information and trade secrets related to its business activity. Employees and persons cooperating with the WIPASZ Group are required to maintain the confidentiality of information obtained in connection with the work performed, both during the employment relationship or cooperation and after its termination.

All documents, data, reports, analyses, notes and other materials concerning the business activity of the WIPASZ Group are subject to protection and may not be disclosed to unauthorised persons or used in a manner inconsistent with their intended purpose.

The WIPASZ Group also respects industrial property rights and undertakes to protect its own rights and third-party rights in this respect, in accordance with applicable laws.

Compliance with fair competition practices

The WIPASZ Group strictly complies with applicable competition laws. These laws prohibit in particular formal and informal alliances, agreements, initiatives, arrangements and conduct involving Competitors with regard to the prices they apply, the territories they serve, their market shares or customers. The WIPASZ Group recognises fair competition as an important element of the proper functioning of the market. We treat all entities and persons with whom we cooperate in an honest, reliable manner and in compliance with applicable laws. Contacts with Competitors are conducted in compliance with applicable competition laws and the principles of business ethics. The WIPASZ Group does not take any actions aimed at restricting, distorting or eliminating competition.

Internal communication

A proper and reliable flow of information is the foundation of the functioning of the WIPASZ Group.

In relations with employees, we apply communication principles based on honesty, reliability and mutual respect. Information provided should be clear, truthful and communicated in a responsible manner.

Communication within the WIPASZ Group takes place with respect for standards of personal conduct, the dignity and rights of others, and the right to express opinions in a manner compliant with applicable laws and ethical principles.

II. RESPONSIBLE REPRESENTATION

External communication

External Communication is an important element of the WIPASZ Group's business activity and of building relations with stakeholders. It includes, in particular, information addressed to current and potential Business Partners, commercial partners and the public through publications, press releases, social media, information materials and other forms of communication.

The WIPASZ Group conducts External Communication in a reliable, transparent and responsible manner, with respect for applicable laws and the principles of business ethics. Information provided should be truthful and clear and must not be misleading.

Only persons authorised to do so may speak on behalf of companies of the WIPASZ Group.

When speaking publicly, employees are required to clearly indicate whether they are acting on behalf of the WIPASZ Group or on their own behalf, and to maintain the confidentiality of information and loyalty towards their employer.

Relations with stakeholders

The WIPASZ Group conducts its business with respect for the principles of social responsibility and applicable laws, maintaining relations with a wide range of stakeholders.

Our external stakeholders include, in particular, local communities, business partners, suppliers, customers, breeders, public administration authorities, inspection authorities, financial institutions, industry organisations, the scientific community, the media, competitors and other market participants.

The WIPASZ Group builds relations with stakeholders based on the principles of honesty, mutual respect, transparency and responsibility. We strive to develop stable and long-term cooperation, with respect for the interests of both parties and the principles of fair competition.

Initiatives involving business partners

The WIPASZ Group permits cooperation with Business Partners in initiatives related to its business activity, in particular in the area of promotional activities, industry events and other business initiatives, provided that compliance with applicable laws and the principles of business ethics is maintained.

Participation in events organised or co-organised by Business Partners, Competitors or other entities is permitted, provided that it does not lead to a violation of laws, in particular competition law, or create a risk of a Conflict of Interest.

Engagement in Initiatives Involving Business Partners related to business activity requires acting in the interest of the WIPASZ Group and, in justified cases, obtaining the consent of the immediate supervisor.

Promotional and information materials

It is permitted to accept promotional materials of symbolic value, provided that their acceptance complies with applicable laws and the principles of business ethics, and does not lead to a Conflict of Interest or affect the objectivity of business decisions made.

Promotional materials received from Business Partners may be displayed in the business premises of the WIPASZ Group, in particular in conference rooms, if their nature is related to the business activity conducted and does not violate the rules applicable within the WIPASZ Group.

Lease and lending of premises and land

The WIPASZ Group permits the lease or lending of premises and land at its disposal to Business Partners, in particular for the purpose of organising presentations, business meetings, industry events or social and charitable activities.

The provision of premises and land may take place only in a manner compliant with applicable laws and the principles of business ethics, and with respect for the principles of fair competition.

Each provision requires consideration of the interest of the WIPASZ Group and the obtaining of appropriate consent in accordance with the rules applicable within the WIPASZ Group.

Presentations and demonstrations

Presentations and demonstrations organised by the WIPASZ Group or on behalf of the WIPASZ Group should be substantive in nature and related to the business activity of the WIPASZ Group.

Meetings of this type should be held in a transparent manner, in compliance with applicable laws, the principles of business ethics and the internal regulations of the WIPASZ Group, in particular at the registered offices of the WIPASZ Group, during industry events or at the registered office of a Business Partner, if justified by the nature of the presentation. The WIPASZ Group does not permit situations in which participation in presentations or demonstrations could lead to a Conflict of Interest or a violation of the principles of fair business conduct.

Employee participation in presentations or demonstrations should take place in accordance with the rules applicable within the WIPASZ Group and after obtaining appropriate consent from the supervisor.

III. CORPORATE SOCIAL RESPONSIBILITY

Personal data protection

The WIPASZ Group attaches particular importance to the protection of personal data of employees, Business Partners and other persons whose data it processes, ensuring that such data is processed in accordance with applicable laws and internal regulations.

The WIPASZ Group ensures the protection of the confidentiality, integrity and security of the personal data processed, as well as the exercise of the rights of data subjects, in particular the right of access to data, the right to rectification and other rights arising from laws.

Personal data is disclosed to other entities only in cases provided for by law and with appropriate security measures in place.

Human rights and discrimination

The WIPASZ Group respects human rights and recognises the principles arising from the United Nations Universal Declaration of Human Rights and applicable laws. We respect the dignity of every person and ensure equal treatment in the workplace.

Any unequal treatment, discrimination or violation of the dignity of employees is prohibited within the WIPASZ Group, in particular on the grounds of sex, age, disability, race, skin colour, language, religion, nationality, ethnic or social origin, political beliefs, trade union membership, religious belief, sexual orientation, marital status,

pregnancy, form of employment or working time arrangement, as well as other characteristics protected by law.

Harassment, including sexual harassment, is also prohibited and is understood as any unwanted conduct whose purpose or effect is to violate a person's dignity or create an intimidating, hostile, degrading, humiliating or offensive atmosphere towards that person.

The WIPASZ Group does not permit mobbing, understood as actions or conduct involving persistent and long-term harassment or intimidation of an employee that leads or may lead to reduced professional self-esteem, humiliation, ridicule, isolation or elimination from the team.

The WIPASZ Group provides a work environment based on mutual respect, respect for dignity and equal treatment of all employees, regardless of their position or length of service.

Equal treatment in employment

The WIPASZ Group ensures equal treatment in employment and complies with applicable laws in this respect.

Decisions concerning employment, allocation of duties, remuneration, promotions and professional development are made based on objective criteria, in particular qualifications, competencies, experience, scope of responsibility and work performance.

The WIPASZ Group provides employees with access to information concerning applicable labour law provisions and equal treatment principles, in accordance with the procedures adopted within the Group.

The WIPASZ Group provides employees with equal opportunities for professional development, improving qualifications and participating in training, in accordance with the needs of the organisation and the requirements of individual positions.

Remuneration, bonus and employee performance appraisal systems are based on transparent and objective criteria, with respect for the principle of equal treatment.

The WIPASZ Group provides a work environment based on mutual respect, cooperation and respect for the dignity of all employees.

Working time and remuneration

The WIPASZ Group provides employees with remuneration compliant with applicable laws, the provisions of the employment contract and internal regulations, in particular the Remuneration Regulations. Remuneration is determined taking into account the scope of duties, responsibility, qualifications and work performance, with respect for the principle of equal treatment.

The WIPASZ Group ensures the right to rest and timely payment of remuneration in the amount and within the time limits specified by law and applicable internal regulations.

The WIPASZ Group ensures that working time and remuneration for work, including overtime work, comply with applicable laws and internal regulations.

Prohibition of child labour and protection of young workers

The WIPASZ Group does not accept child labour and complies with applicable laws and international standards, in particular the provisions of the International Labour Organization concerning the minimum age for employment and the protection of young workers.

The WIPASZ Group ensures that it does not employ persons below the minimum working age specified in applicable laws.

Young workers do not perform work that could pose a threat to their health, safety or physical, mental, moral or social development.

The WIPASZ Group expects its suppliers and business partners to comply with applicable laws and international standards regarding the prohibition of child labour and the protection of young workers.

Prohibition of forced labour

The WIPASZ Group does not permit any forms of forced labour, compulsory labour or work performed under coercion. Employment within the WIPASZ Group is voluntary, and employees have the right to freely enter into and terminate an employment relationship in accordance with applicable laws.

The WIPASZ Group does not apply practices involving the retention of identity documents, restriction of freedom of movement or any other actions that could lead to forced labour.

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Occupational health and safety

The WIPASZ Group provides safe and hygienic working conditions in accordance with applicable laws and internal regulations on occupational health and safety. All employees, persons performing work for the WIPASZ Group and persons present on its premises are required to comply with applicable OHS rules and regulations.

The WIPASZ Group implements, maintains and improves its occupational health and safety management system, aimed at preventing accidents at work and occupational diseases, as well as continuously improving working conditions.

The WIPASZ Group undertakes activities aimed at raising awareness of workplace safety and systematically improving the level of occupational health and safety.

Land ownership rights

The WIPASZ Group conducts its business with respect for applicable laws and property rights. The business activity of the WIPASZ Group is carried out on real properties to which the WIPASZ Group holds an appropriate legal title, in accordance with applicable laws.

The WIPASZ Group respects the property rights of other entities and exercises due care to ensure that the use of real properties takes place in accordance with the law and with respect for the rights of owners, users and local communities.

The WIPASZ Group also expects its business partners to conduct their business with respect for applicable laws and property rights.

Environmental awareness

The WIPASZ Group conducts its business with respect for the natural environment and in accordance with applicable laws on environmental protection and sustainable development.

The WIPASZ Group identifies and analyses the environmental impact of its business activity, taking measures to reduce it and prevent environmental pollution. In particular, it does so through the modernisation of installations, the rational use of natural resources and proper waste management.

The WIPASZ Group undertakes to reduce the risk related to deforestation and forest degradation, and to avoid negative impacts on protected natural areas.

Environmental aspects are taken into account both in the planning processes and in the performance of operational and investment activities. These activities are carried out in accordance with applicable legal regulations and administrative requirements, including environmental impact assessments, where required.

The WIPASZ Group strives to manage natural resources responsibly, bearing in mind their limited nature, and applies technical and organisational solutions aimed at ensuring that its business activity complies with applicable environmental standards and observes the conditions set out in administrative decisions concerning the use of the environment.

In addition, it undertakes activities aimed at raising employee awareness of environmental protection.

Community initiatives

The WIPASZ Group conducts its business with respect for the needs of local communities and strives to build positive and responsible relations with the social environment.

It contributes to the development of local communities, in particular by creating jobs, cooperating with local partners and supporting social, educational, sports and cultural initiatives. It also engages in initiatives important to local communities and employees, contributing to the development of their environment.

The WIPASZ Group also supports the activities of the Wipasz Pomocna Dłoń Foundation, which carries out activities for local communities, in particular in the area of equalising educational

opportunities for children and young people and supporting the active participation of older persons.

Conclusion

The WIPASZ Group Code of Ethics is subject to periodic reviews and updates, taking into account changes in the legal, social and business environment. Regardless of any changes introduced, core values such as integrity, reliability, truthfulness, responsibility and loyalty form the foundation of the organisational culture.

Compliance with the principles set out in the Code is the duty of all employees and persons cooperating with the WIPASZ Group.

Any situation that may constitute a violation of the principles of this Code should be reported to the supervisor or through the dedicated reporting channel, with confidentiality and protection against retaliation ensured, at: etyka@wipasz.pl.

Reports are reviewed in accordance with applicable internal regulations.

This Code forms part of the management system within the WIPASZ Group and supports the implementation of the principles of responsible and ethical business conduct.