

WIPASZ GROUP HUMAN RIGHTS POLICY

1. Purpose of the Policy

The purpose of this Policy is to confirm the Wipasz Group's commitment to respecting human rights in all aspects of its business activity and in relations with employees, suppliers, business partners and local communities. The Wipasz Group recognises that respect for human rights forms the foundation of responsible business conduct and is an element of sustainable development.

2. Scope of Application

The Policy applies to:

- all employees of the Wipasz Group;
- job applicants;
- persons cooperating under civil law contracts;
- trainees and interns;
- members of the governing bodies of companies forming part of the Wipasz Group;
- suppliers and business partners.

The Wipasz Group expects suppliers and business partners to comply with the principles of this Policy.

3. Foundations and International Standards

This Policy is based in particular on:

- the UN Universal Declaration of Human Rights;
- the UN Guiding Principles on Business and Human Rights;
- the International Labour Organization (ILO) Conventions;
- the OECD Guidelines for Multinational Enterprises;
- national and European laws.

4. Key Commitments of the Wipasz Group

4.1. Prohibition of Forced Labour

The Wipasz Group does not use or tolerate any form of forced, slave or compulsory labour. Employment is voluntary, and employees have the right to terminate their employment relationship in accordance with applicable laws.

4.2. Prohibition of Child Labour

The Wipasz Group does not tolerate child labour and does not employ persons below the minimum age specified by law and relevant international standards.

4.3. Prohibition of Discrimination

The Wipasz Group ensures equal treatment and does not tolerate discrimination in any form. Employment decisions are made based on qualifications, competencies and the requirements related to the given position.

4.4. Prohibition of Human Trafficking

The Wipasz Group does not tolerate any forms of human trafficking, including the exploitation of employees, forced labour, slavery or practices of a similar nature. The Wipasz Group takes measures aimed at reducing the risk of such cases occurring within its own business activity and supply chain.

4.5. Decent Working Conditions

The Wipasz Group provides employees with safe and hygienic working conditions, remuneration compliant with applicable laws, compliance with working time standards and the right to rest.

4.6. Freedom of Association

The Wipasz Group respects the right of employees to associate and to engage in dialogue with the employer in accordance with applicable laws.

4.7. Respect for Dignity

The Wipasz Group does not tolerate any forms of violation of employee dignity, in particular mobbing, harassment, violence or intimidation.

5. Suppliers and Business Partners

The Wipasz Group promotes respect for human rights in the supply chain and expects suppliers and business partners to comply with the principles of this Policy, in particular with regard to the prohibition of child labour, the prohibition of forced labour, the provision of safe working conditions and the prohibition of discrimination. These requirements are also set out in the Wipasz Group Supplier Code of Ethics.

6. Reporting Violations:

The Wipasz Group provides the possibility to report cases of violations of the principles of this Policy. Reports may be made via the dedicated reporting channel, with confidentiality and protection against retaliation ensured, at: etyka@wipasz.pl.

The Wipasz Group ensures the confidentiality of reports and protection of reporting persons against retaliation.

7. Responsibility

The following are responsible, in particular, for the implementation, execution and compliance with this Policy:

Management Board:

- approval of the Policy;
- supervision over its implementation.

HR, Payroll and Human Resources Department:

- implementation of the Policy;
- monitoring its application;
- conducting educational and information activities.

Management Staff:

- applying the principles of the Policy in day-to-day management;
- supporting compliance with the principles of the Policy.

Employees:

- compliance with the principles of the Policy.

8. Monitoring and Improvement

The Wipasz Group monitors compliance with this Policy.

The Policy is subject to periodic reviews and improvement. Monitoring may include an analysis of risks of human rights violations related to the business activity of the Wipasz Group and its business relationships.

9. Links with Other Documents

This Policy forms part of the social responsibility management system within the Wipasz Group and operates in connection with other internal regulations concerning employee rights, working conditions and ethical principles.

In particular, the Policy is linked to the Wipasz Group Code of Ethics, the Wipasz Group Supplier Code of Ethics and other regulations applicable within the Wipasz Group concerning employee rights, working conditions, ethical principles and human resources management.

10. Final Provisions

The Policy has been implemented, introduced for application and is generally available on the official website at <http://www.wipasz.pl>.

The Policy is subject to periodic reviews, and the Wipasz Group strives to continuously improve it in accordance with applicable laws and best practices.