

# WIPASZ GROUP SUPPLIER CODE OF ETHICS

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## Introduction

The WIPASZ Group Supplier Code of Ethics is a set of the most important values, principles and standards of conduct, as well as ethical standards, which should form the basis of all relations between companies of the WIPASZ Group and their Suppliers. The WIPASZ Group Supplier Code of Ethics has been developed in the belief that ethics and responsibility in business are indispensable pillars of lasting and transparent commercial relations.

The WIPASZ Group Supplier Code of Ethics is based on international guidelines and principles, including: the Universal Declaration of Human Rights, the European Convention on Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Convention on the Rights of the Child, the UN Convention on the Elimination of All Forms of Discrimination against Women, and the International Labour Organization (ILO) labour standards.

The WIPASZ Group conducts its business based on integrity, tolerance and transparency, and above all – respect for other people. We expect our Suppliers, as an integral part of our value chain, to share the same principles and to be guided by the highest ethical standards in their activities.

## Definitions

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

1. **“Code”** or **“Supplier Code of Ethics”** means this WIPASZ Group Supplier Code of Ethics;
2. **„Supplier”** means an entity (a natural person, legal person or organisational unit without legal personality) that supplies goods or provides services to companies of the WIPASZ Group or remains in a business relationship with the WIPASZ Group;
3. **„Sub-supplier”** means an entity cooperating with a Supplier that participates in the supply of goods or services for the WIPASZ Group;
4. **„Supplier’s Employee”** or **„Employee”** means a person performing work or providing services for a Supplier, regardless of the legal basis of employment, in particular under an employment contract, civil law contract or other legal relationship;
5. **„Confidential Information”** means any non-public information concerning the WIPASZ Group, in particular commercial, technical, technological, organisational, financial or other information of economic value that has not been disclosed to the public.
6. **„Applicable Laws”** means national and international laws applicable to the Supplier’s business activity and cooperation with the WIPASZ Group;
7. **„Violation”** means an act or omission inconsistent with this Code, Applicable Laws or the principles of business ethics.

## LOYALTY, INTEGRITY, PROFESSIONALISM

### Legal compliance

The Supplier conducts its business with respect for the principles and rules set out in the WIPASZ Group Supplier Code of Ethics, generally recognised social norms, codes of good practice and generally applicable laws.

### Anti-corruption measures

The Supplier conducts its business in an honest manner and therefore does not tolerate any forms of corruption. Any form of accepting benefits by the Supplier and its employees is prohibited; this applies primarily to personal gifts, as well as benefits arising from business relationships. In contacts with the WIPASZ Group, the Supplier does not permit situations that could suggest that it intends to influence the Group's business decisions by offering material goods or personal benefits.

### Trade secrets and industrial property rights

The Supplier treats with due confidentiality all Confidential Information and classified documents of an official nature obtained during co-

operation with the WIPASZ Group. Such information and documents should be protected with due care throughout the entire period of cooperation and after its termination, taking into account generally applicable laws. All data, records, documents, reports, notes, research and any other materials related to the organisation and resources of companies of the WIPASZ Group are covered by confidentiality and must not be accessed by unauthorised persons.

### Compliance with fair competition practices

The Supplier strictly complies with applicable competition laws. These laws prohibit in particular formal and informal alliances, agreements, initiatives, arrangements and coordinated conduct between competitors with regard to the prices they apply, the territories they serve, their market shares or business partners. The Supplier treats all entities and persons with whom it comes into contact on the market fairly. Agreements between the Supplier and the WIPASZ Group are performed in a manner ensuring compliance with generally applicable laws. The Supplier does not conduct any activities that restrict or eliminate competition, and acts and sets standards worthy of emulation.

## CORPORATE SOCIAL RESPONSIBILITY

### Personal data protection

The Supplier attaches particular importance to the protection of personal data of employees, Business Partners and other entities cooperating with it. With respect to compliance with personal data protection laws, the Supplier ensures the right of access to, verification and rectification of the personal data processed, and also ensures the security of the data processed. Data is transferred to other entities only in situations permitted by law and with all security procedures observed.

### Human rights and discrimination

The Supplier respects human rights and recognises the principles arising from the United Nations Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the standards of the International Labour Organization and Applicable Laws. The Supplier respects the dignity of every person and ensures equal treatment in the workplace.

The Supplier does not permit any form of unequal treatment, discrimination or violation of the dignity of employees, 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, working time arrangement or other characteristics protected by law.

The Supplier does not permit harassment, including sexual harassment, or any other unwanted conduct whose purpose or effect is to violate the dignity of an employee or create an intimidating, hostile, degrading, humiliating or offensive atmosphere towards that employee.

The Supplier does not permit mobbing or other forms of harassment or intimidation of employees. The Supplier takes measures aimed at ensuring a work environment free from discrimination, mobbing and harassment.

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

### Equal treatment in employment

The Supplier ensures equal treatment in employment and complies with Applicable Laws in this respect.

The Supplier ensures that decisions concerning employment, allocation of duties, remuneration, promotions, access to training and professional development are made based on objective and transparent criteria, in particular qualifications, competencies, experience, scope of responsibility and work performance.

The Supplier provides employees with access to information concerning their rights and obligations arising from labour law provisions and equal treatment principles, to the extent appropriate to the nature of their employment.

The Supplier 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 used by the Supplier are based on transparent, objective and non-discriminatory criteria.

The Supplier provides a work environment based on mutual respect, cooperation and respect for the dignity of all employees, regardless of the form of employment.

## Remuneration

The Supplier provides employees with remuneration compliant with Applicable Laws, the provisions of agreements governing employment and internal regulations applicable at the Supplier.

Remuneration is determined taking into account the scope of duties, responsibility, qualifications and work performance, with respect for the principle of equal treatment and non-discrimination.

The Supplier ensures timely payment of remuneration in the amount and within the time limits compliant with Applicable Laws and employment conditions.

The Supplier does not apply unjustified or unlawful deductions from remuneration and provides em-

ployees with clear and understandable information concerning remuneration rules.

The Supplier ensures that remuneration for work and remuneration for overtime work are paid in accordance with Applicable Laws.

If penalties are imposed on the Supplier, the cost of such penalties may not in any way be charged to a Supplier's Employee.

## Working time and remuneration for overtime work

The Supplier ensures that working time, including overtime work, complies with the applicable laws of the country in which it conducts its business and with relevant international standards, in particular the standards of the International Labour Organization.

The Supplier ensures employees' right to rest, including at least one day off work in each seven-day period, unless Applicable Laws provide otherwise.

Standard weekly working time, including overtime, should not exceed the limits set by Applicable Laws and, in the absence of such laws, should not exceed 48 hours per week, excluding voluntary overtime.

Overtime work is voluntary, is not abused and is remunerated in accordance with Applicable Laws and employment conditions.

The Supplier ensures that employees receive remuneration for all hours worked, including overtime, in accordance with Applicable Laws.

## Prohibition of child labour and protection of young workers

The Supplier 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 Supplier ensures that it does not employ persons below the minimum working age specified in Applicable Laws and, in the case of young workers, provides them with special protection.

The Supplier ensures that young workers do not perform work that could pose a threat to their health, safety, dignity or physical, mental, moral or social development.

The Supplier ensures that the working conditions of young workers comply with Applicable Laws and relevant international standards.

## Prohibition of forced labour

The Supplier supports the free choice of workplace and the elimination of all forms of forced and compulsory labour. Slavery and the slave trade are prohibited in all their forms. The Supplier respects the European Convention on Human Rights, which prohibits, among other things, inhuman treatment, slavery and forced labour, and guarantees the right to personal security, respect for private life, including the right to found a family, and freedom of thought and expression. All Supplier's Employees have full freedom to use their private time after the end of their working hours.

## Occupational health and safety

The Supplier provides safe and hygienic working conditions in accordance with Applicable Laws and relevant occupational health and safety regulations.

The Supplier ensures that its employees, persons performing work for the Supplier and persons present on its premises are required to comply with applicable occupational health and safety rules and regulations.

The Supplier takes measures aimed at preventing accidents at work, injuries and occupational diseases, and strives to provide a safe and healthy work environment.

The Supplier undertakes activities aimed at raising employee awareness of workplace safety and takes measures to continuously improve occupational health and safety conditions, to the extent appropriate to the nature of its business activity.

## Environmental awareness

The Supplier conducts its business with respect for the natural environment and in accordance with Applicable Laws and environmental protection requirements.

The Supplier identifies and analyses the environmental impact of its business activity, taking measures to reduce that impact to the extent appropriate to the nature and scale of its business activity.

The Supplier ensures proper waste management, the rational use of natural resources and takes measures to prevent environmental pollution, in accordance with Applicable Laws.

The business activity conducted should not cause deforestation or have a negative impact on protected natural areas.

The Supplier ensures that its business activity complies with applicable administrative requirements and the conditions set out in decisions concerning the use of the environment, where applicable.

In addition, the Supplier takes measures aimed at raising employee awareness of environmental protection and supports the responsible management of natural resources.

## Compliance with the code

The Supplier undertakes to comply with the principles set out in this Code. At the request of the WIPASZ Group, the Supplier may be asked to provide information confirming compliance with its requirements.

The WIPASZ Group reserves the right to carry out verification activities regarding the Supplier's compliance with this Code. If non-compliance is identified, the Supplier is required to take corrective actions. In the absence of corrective actions, the WIPASZ Group reserves the right to limit or terminate cooperation.

The Supplier makes efforts to ensure that the principles of this Code are also applied by its Sub-suppliers.

## Conclusion

The WIPASZ Group Supplier Code of Ethics will be periodically updated in connection with changes in the legal, social and business environment.

Regardless of any modifications introduced, core values such as integrity, reliability, truthfulness, diligence and loyalty remain unchanged and form the foundation of our organisational culture. The effectiveness of the Code depends on consistent compliance with its principles by all Suppliers of the WIPASZ Group.

The WIPASZ Group strives to develop the knowledge and awareness of employees involved in the purchasing process and cooperation with suppliers, so that the principles of this Code are taken into account in relations with suppliers also at the operational level, and so that the requirements arising from the Code are applied in a manner that is consistent, proportionate and appropriate to the nature of the cooperation. The Supplier should enable the reporting of irregularities, violations of law or ethical principles in a manner that ensures confidentiality and protection of reporting persons against retaliation.

Any situation that may indicate a violation of ethical principles should be reported to the WIPASZ Group at: [etyka@wipasz.pl](mailto:etyka@wipasz.pl). Each report will be subject to an explanatory procedure in accordance with applicable internal regulations. The Code constitutes a shared commitment to acting in a responsible and transparent manner, and in line with the values of the WIPASZ Group.