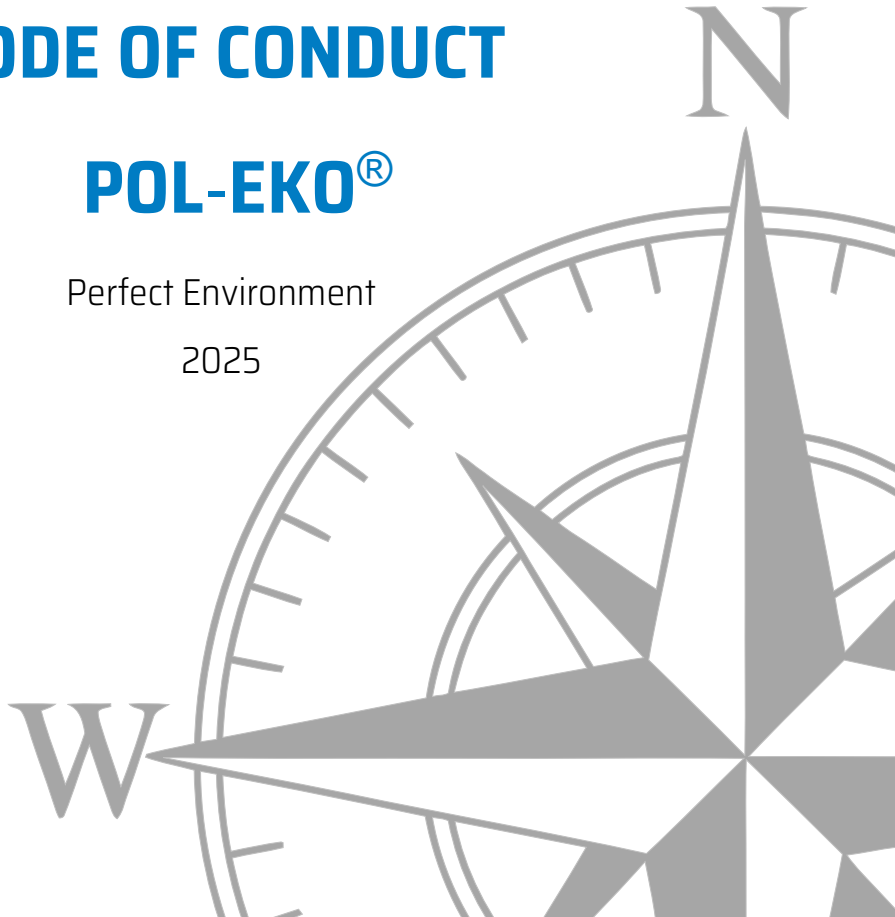
POL-EKO®

CODE OF CONDUCT

POL-EKO®

Perfect Environment

2025



Our company achieves success through **ethical business practices**, professionalism, and the trust placed in us by our clients. We believe that long-term success is inextricably linked to responsible conduct that goes beyond legal requirements.

Our **Code of Conduct** is a collection of key principles and values that guide our daily activities—in relations with clients, partners, local communities, and above all, in our interactions with each other.

We expect every **POL-EKO Employee** to adhere to these principles, using the Code as a moral compass for making appropriate decisions. Adherence to these rules protects our company, our partners, and supports the building of a culture based on mutual respect and trust.

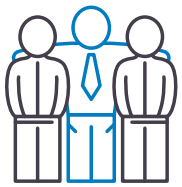
Management of POL-EKO sp.k.

Aleksandra Polok-Kowalska Lucyna Sidorowicz Małgorzata Szafarczyk

This Code of Conduct was approved by the Owners on 1 October 2025.

It is applicable to POL-EKO companies.

I. PEOPLE



Respect for Human Rights

We are committed to respecting human rights and fair labor standards.
We do not tolerate slave labor, forced labor, or child labor.

Fair Working Conditions

We provide dignified and fair working conditions for all Employees. We comply with labor law regulations, including those concerning remuneration, working hours, holidays, and other benefits.

Non-discrimination

We do not tolerate any form of discrimination based on age, gender, race, nationality, sexual orientation, religion, disability, political beliefs, or other protected characteristics.
We hire, promote, and compensate Employees solely based on merit and objective criteria.

Zero Tolerance for Violence

The use of physical, psychological, or verbal violence in the workplace is not permitted.
We strive to create an environment based on mutual respect and dignity.
We do not tolerate any form of harassment.

Health and Safety Protection

We offer a safe working environment. We protect Employees from excessive exposure to chemical, biological, and physical hazards. We have implemented procedures aimed at minimizing the risk of accidents and occupational diseases.

II. BUSINESS ETHICS



Legal Compliance

We operate in accordance with applicable Polish law and respect the regulations in force in individual countries. The law is our minimum standard for ethical conduct. We comply with all industry standards and regulations.

Competition

We adhere to the principles of fair competition and do not engage in practices that restrict the free market or violate antitrust law.

Anti-Corruption

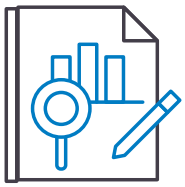
We adopt a zero-tolerance policy for all forms of corruption, including bribes, gifts of inappropriate value, or abuse of official position.

Anti-Money Laundering and Counter-Terrorist Financing

We take all measures to prevent our company from being used for money laundering or financing terrorist activities.

Data Protection

We collect, process, and store personal data of Employees, Clients, and our business Partners solely for legitimate business purposes. We protect them in accordance with applicable personal data protection regulations (including GDPR).



Data Security

We employ appropriate technical and organizational measures to secure information against unauthorized access, loss, or destruction.

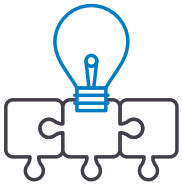
Financial Transparency

All our financial operations are accurately documented and compliant with accounting standards, which guarantees the integrity and reliability of reports.

Export Control

We strictly comply with all export regulations, including sanctions and embargoes imposed by national and international legislators.

III. SOCIAL RESPONSIBILITY



Social Engagement

We are an active member of the community in which we operate. We support charitable, social, and educational initiatives, contributing to their development.

Sustainable Development

We strive to minimize our impact on the natural environment. We monitor resource consumption, limit emissions, and promote sustainable practices throughout our operations.

IV. INTEGRITY



Conflicts of Interest

We avoid situations where Employees' private interests could influence objective business decisions. All potential conflicts must be immediately reported and resolved in the best interest of the company.

Company Assets

We all take care of the company's property, resources, and information, using them exclusively for official purposes. We are obliged to strictly maintain the confidentiality of all sensitive company data, including our know-how.

Social Media

We use social media responsibly, professionally, and ethically, especially if our statements could be identified with the company. We do not publish confidential information regarding the company, business partners, or co-workers.

Accountability

We are personally accountable for the decisions and actions taken in the scope of our duties and for their compliance with the law and this Code.



POL-EKO®

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Perfect Environment