



# **Code of ethics and conduct at Inplag sp. z o.o.**

Wrocław, 07.07.2025

## DEFINITIONS

**Code** - this Code of Ethics and Conduct at Inplag sp. z o.o.

**Employee** - any person employed by the Company under a contract of employment, regardless of its type and position held, including a person in a probationary or temporary period

**Associate** - any natural person cooperating with the Company on the basis of a contract for the provision of services concluded within the person's business activity

**Company** - Inplag sp. z o.o.

## PURPOSE OF THE CODE

This Code defines the basic **ethical principles and standards of conduct applicable to all Employees and Associates of the Company**, regardless of their position. The purpose of the Code is to ensure transparency, integrity and accountability in every aspect of our business. The Code represents the commitment of the Company to building an organization based on trust, respect and the highest ethical standards. It is the result of an active dialogue with Employees and Associates and attention to expanding their awareness of ethical conduct.

The Code is an integral part of the organizational culture of the Company and derives from its mission which is to provide innovative and comprehensive installation solutions of the highest quality while respecting the applicable legal regulations and ethical standards of conduct and concern for environmental protection. The Company is fully committed to carrying out the tasks entrusted to it, striving for continuous development and building relationships based on trust and safety in society.

Compliance with the provisions of this Code is the responsibility of every Employee and Associate of the Company. We believe that joint commitment to the principles contained herein will contribute to further building a strong, ethical and trustworthy organization.

## BASIC PRINCIPLES OF THE CODE

This Code specifically regulates the following issues of key importance to building the highest ethical standards in our organization:

- A. Respect for human rights;
- B. Diversity, equality and inclusion;
- C. Countering mobbing, bullying and discrimination;
- D. Work-life balance;
- E. Gift acceptance policy, prevention of corruption and conflicts of interest;
- F. Fair competition and transparency in business relationships;
- G. Environmental protection;
- H. GDPR and information security
- I. Whistleblowing system

## SCOPE OF APPLICATION

The Code is applicable to all Employees and Associates of the Company, regardless of their function or position, who are required to comply with the principles and standards of conduct set forth in this Code. In our daily operations, we must jointly implement the tenets of the Code, guided by our sense of responsibility for building an ethical, transparent and trustworthy organization. A shared commitment to the Code is the foundation of our organizational culture and is critical to our continued growth and success.

## HUMAN RIGHTS

The core value on which the Company builds its business is its concern for respect for human rights. The Company is committed to respecting and promoting human rights at every stage of its



operations and requires the same from its Employees and Associates, as well as from its business partners. The activities undertaken by the Company must comply with the national and international systems for the protection of human rights, including in particular the United Nations Universal Declaration of Human Rights, as well as other relevant standards and regulations.

The Company complies with all applicable laws on the protection of children from exploitation, including the International Labor Organization's conventions on the minimum age for employment and the elimination of the worst forms of child labor. The Company does not employ persons below the minimum age permitted by law.

The Company opposes all forms of forced labor and slavery, including any form of labor that is imposed under the threat of any penalty, labor that an employee cannot voluntarily leave, labor performed under duress or the withholding of identity documents. Every person employed by the Company has the right to be fully informed about the terms and conditions of their employment, including wages, working hours and their rights.

The Company strives to ensure active communication with Employees and Associates to raise awareness and to ensure that all members of the organization understand their rights and obligations in this regard, and can identify potential violations.

### **DIVERSITY, EQUALITY AND INCLUSION**

The Company is committed to creating and maintaining a work environment that supports and promotes diversity. Teams made up of people with different experiences, cultures, views and competencies contribute to the innovation, growth and sustained success of our organization. We strive to provide everyone with equal opportunities for professional development regardless of gender, age, ethnicity, sexual orientation, religion, disability or other personal characteristics. We promote a culture of openness, cooperation and mutual respect. We encourage all Employees and Associates to actively participate in decision-making processes and to share their ideas and insights. We endeavor to create a space where diversity of perspectives and views is valued and utilized in business decision-making process. All Employees and Associates of the Company are required to act in accordance with this tenet in their daily activities.

### **COUNTERING MOBBING, BULLYING AND DISCRIMINATION**

The overriding objective of the Company in the process of building an organization based on the highest ethical standards is to take care of a friendly and safe work environment. The priority of the Company is to be trusted by Employees and Associates and to create the best conditions for them in which their mutual relations are based on cooperation, mutual respect and understanding.

Any acts or omissions having the characteristics of unequal treatment, discrimination, harassment, mobbing, bullying or any other form of violation of the rights of Employees or Associates of the Company are prohibited. The Company prevents such reprehensible and undesirable phenomena and strives to build and strengthen positive relations between Employees and Associates. A special duty to prevent discrimination, mobbing, bullying or other violations rests with the Company officers.

In its daily operations, the Company strives to raise the Employees' and Associates' awareness of their rights. The Company takes active measures in the form of implementation of separate procedures, training and active dialogue with members of the organization to ensure that the occurrence of any mobbing, bullying, discrimination or unequal treatment is prevented.

INPLAG has a zero tolerance for retaliation against whistleblowers. Each report is handled confidentially and securely, in accordance with the internal reporting and follow-up procedure.



## **WORK-LIFE BALANCE**

The Company is aware of the role it plays as an employer in creating a work environment that promotes a work-life balance for its Employees and Associates. We strive to shape an organizational culture that promotes the value of private time and rest. It is important for our organization to enable work in a way that allows Employees and Associates to better balance their professional and personal responsibilities. In our day-to-day operations, we offer support and resources that can help deal with stress and challenges in both the professional and personal spheres. In our efforts to provide a supportive work environment, it is crucial for us to maintain open communication with Employees and Associates to better understand their needs and adjust the organization's practices on that basis.

## **GIFT ACCEPTANCE POLICY AND PROHIBITION OF CORRUPTION**

In connection with the performance of their professional duties, Employees and Associates of the Company shall not offer or accept gifts except as expressly permitted under the provisions of a separate Gift and Anti-Corruption Policy implemented by the Company. It is unacceptable to offer, promise, give, demand or accept any form of financial or personal benefit in exchange for acting or refraining from acting against the law, official duties or the interests of the Company. It is also unacceptable to use one's own authority, professional position or influence over others to gain unauthorized benefits for oneself, other Employees, Associates, customers, suppliers or any other person or organization.

The Company most emphatically declares zero tolerance for all forms of corruption, fraud and other unethical activities. Every Employee and Associate is absolutely obliged to comply with the provisions of a separate Gift and Anti-Corruption Policy which regulates these issues in detail. Anyone who becomes aware of a suspicion of any form of corruption, fraud or other irregularities in this regard is obliged to report them immediately in accordance with the internal reporting and follow-up procedure effective at the Company.

Every Employee or Associate of the Company is obliged to avoid situations that may lead to a conflict of interest or create even the appearance of such a conflict in connection with the performance of their professional duties. A conflict of interest occurs when a person's personal interests (including financial interests, family interests, relationships with other entities) may affect their objectivity, impartiality or ability to make decisions in the best interests of the Company, its customers or business partners. The Company attaches particular importance to transparency regarding potential conflicts of interest and will take appropriate steps to manage them and minimize the risk of negative consequences.

## **FAIR COMPETITION AND TRANSPARENCY IN BUSINESS RELATIONSHIPS**

The Company is committed to conducting its business in accordance with the principles of fair competition and applicable antitrust laws. Our operations are guided by business ethics, avoiding any practices that restrict competition. We take the utmost care in our obligation to prevent money laundering and financing of terrorism. We ensure full transparency of all transactions carried out and maintain reliable financial records.

The Company attaches particular importance to working only with reliable business partners who comply with applicable legal standards and are guided in their activities by the principles set forth in this Code. We exercise due diligence in the process of selecting and evaluating our partners, expecting them to be committed to building a fair and transparent business environment. Every Employee and Associate of the Company is obliged to comply with the above principles and immediately report any suspected violations in these areas to their Supervisor or the Legal Team. Actions that do not comply with fair competition rules, anti-money laundering regulations and lack of transparency in transactions are unacceptable and will be treated as violations of the Code.



We comply with sanctions regulations, as well as review the supply chain on an ongoing basis to monitor the compliance with sanctions regulations among our business partners.

### **ENVIRONMENTAL PROTECTION**

The Company considers environmental protection an integral part of its business and is committed to minimizing the negative impact of its activities on the ecosystem. We are guided by the principles of sustainable development, striving for harmonious coexistence of our activities with the surrounding environment. We implement and continuously improve environmental solutions in our operational processes. We invest in modern environmentally friendly technologies, preferring materials and solutions with a lower carbon footprint and higher energy efficiency. We monitor and analyze our environmental impact, regularly evaluating the effectiveness of our actions. We work with business partners who demonstrate a similar commitment to the environmental protection and promote sustainable practices in their supply chains. We engage in social initiatives and environmental campaigns, supporting local communities and raising environmental awareness.

Every Employee and Associate of the Company is required to actively contribute to the Company environmental policy. Caring for the environment is our shared responsibility. Through conscious and responsible actions, we contribute to building a sustainable future and strengthen the positive image of the Company as a socially and environmentally responsible organization.

### **GDPR AND INFORMATION SECURITY**

The Company attaches the utmost importance to protecting the personal data of its customers, Employees, Associates, contractors and other persons whose data is processed by it in connection with its operations. In order to ensure the highest level of data security and information confidentiality, the Company implements and continuously improves appropriate technical and organizational measures adapted to the risks associated with data processing. This includes, in particular, securing IT systems, restricting access to personal data to only those with the appropriate authorization and processing data to the necessary extent, training employees and implementing the necessary procedures.

### **WHISTLEBLOWING SYSTEM**

The Company provides a means for reporting violations of the law or internal regulations effective at the Company. For this purpose, the Company has implemented a procedure for internal reporting and follow-up activities which sets out the detailed rules for reporting violations, available channels for reporting, and how investigations are conducted. Each reported violation is recognized with the utmost care and confidentiality, regardless of the form of its notification. Whistleblowing in good faith is protected from any form of retaliation.

### **COMPLIANCE WITH THE LAW**

Every Employee and Associate shall comply with the applicable laws and regulations relevant to their business. In the event of a conflict between the law and the interests of the Company, the law shall prevail.

### **DUTIES AND RESPONSIBILITIES**

The Company Board of Directors is responsible for implementing and promoting the principles of this Code in the organization and for supervising compliance with its provisions on an ongoing basis.

Particular responsibility for the application of the Code rests with the Company management that assumes the duty to continuously model the attitudes of Employees and Associates, foster an



ethical culture and engage in an active dialogue with all members of the organization. Employees and Associates of the Company are required to familiarize themselves with the provisions of the Code and to implement the principles set forth therein at every stage of their daily operations in the organization, in particular by identifying and reporting any violations in accordance with the Company procedures. The Code is subject to regular reviews at least once every two years or as needed to update it to the changing legal, social and business environment.

*The Management Board of INPLAG Sp. z o.o.*

