

CODE OF ETHICS

APPLICABLE IN ALL COMPANIES OF
THE REKEEP POLSKA GROUP

EDITION

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1. INTRODUCTION TO THE CODE OF ETHICS

- 1.1 Each company from the Rekeep Polska Group as an employer and entrepreneur operating on the Polish market is obliged to comply with the law and ethical standards.
- 1.2 The company is committed to strict compliance with local, national, and European regulations and to avoid any behavior that could be considered illegal. The management of the Company expects that each Employee will do everything in their power to ensure that the Company does not infringe the law.
- 1.3 The Code of Ethics is supported by specific policies, which are attachments to the Code and have the same value. These policies include:
 - a. the Anticorruption Code with attachments,
 - b. Procedure for counteracting mobbing, discrimination, including harassment and violating employees,
 - c. personal rights of Procedure for preventing, discriminating, harassing, and infringing personal rights of cooperating persons,
 - d. Guide to antitrust activities and confidentiality, and trade secrets,
 - e. Anti-corruption guide for Employees,
 - f. Procedure for anonymous reporting of irregularities,
 - g. Procedure to be followed in the event of a search or control, the
- 1.4 Company, striving to ensure the highest standards of work for its Employees and to build trust in the market in relation to its Contractors and investors, adopts this Code of Ethics, which is a list of values comprising on the organizational and business culture of the Company.
- 1.5 We believe that following the appropriate values in life and business activity ensures success and an appropriate reputation, conducive to the comfort of work of employees and has a positive effect on relations with contractors and investors who help us maintain a leading position on the market every day.
- 1.6 The values presented in this Code of Ethics constitute a model of conduct for all Employees, regardless of their position, in contacts with each other and with entities external to the Company. The implementation of the Code of Ethics is to guarantee that the Company meets its expectations as to the standard of undertaken projects, in particular business ventures.
- 1.7 This Code of Ethics contains references to other internal procedures in force in the Company, which define in detail individual issues discussed in the Code of Ethics.

2. DEFINITIONS

Compliance Officer – a person appointed to implement the Code and supervise its implementation and compliance.

The Company's capital group – a capital group within the meaning of Art. 3 sec. 1 point 44) of the Accounting Act.

Client – the recipient of the Company's services or goods.

Anti-Corruption Code – a procedure in place in the Company, which contains the Company's policy in the field of anti-corruption activities and Gifts.

Code Ethics – this Code of Ethics.

Contractor – the Contractor is understood as the Company's business partners, agents, intermediaries, the Contractor may be a natural person, legal person or an organizational unit without legal personality, this concept includes, in particular, the Company's suppliers with whom the Company establishes business relations or conducts occasional transactions. In order to remove any doubts, Customers (recipients of the Company's services or goods) are not classified as Contractors.

Benefits – any items, goods or activities that lead to obtaining any material or personal gain, improving the situation of the person receiving it or people related to it. The benefits can be financial or personal.

Employees in senior positions – Employees responsible for the overall management of a given department or enterprise, making strategic decisions, in particular the management board and persons directly subordinated to the management board.

Employee – a person employed in the Company on the basis of an employment contract, contract of mandate, contract for specific work or on the basis of any other legal relationship, in particular on the basis of an appointment. This also applies to associates and people who perform any activities on behalf of or for the Company, regardless of their place in the organizational hierarchy. The Employee of the Company also includes proxies and other entities performing the same activities.

Procedure for anonymous reporting of irregularities – a procedure operating in the Company, which includes the principles of anonymous, confidential, and safe reporting of any irregularities in the Company.

Procedure to be followed in the event of a search or control – a procedure containing rules of proper conduct in the event of a search or control in the Company.

Procedure for counteracting discrimination, harassment, and mobbing – procedures functioning in the Company, which contain the rules of counteracting discrimination, harassment, and mobbing, and which include the procedure of counteracting, discrimination, harassment, and infringement of personal rights of cooperating persons and the procedure of counteracting mobbing, discrimination, including harassment and infringing personal rights of employees.

Supervisor – a person who performs managerial functions in relation to the Employee.

GDPR Regulation – Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46 / EC (general regulation on data protection).

Company – each Company belonging to the Rekeep Polska SA Group and its subsidiaries within the meaning of art. 3 sec. 1 point 39) of the Accounting Act.

Gift – a gift or service received by the recipient without remuneration or below market value.

Significant Contractor – a Contractor with whom an agreement is to be concluded with a value exceeding 800.000 PLN once or contracts concluded with this Contractor exceed the value of per year 800.000 PLN.

3. SCOPE OF THE CODE OF ETHICS

3.1 This Code of Ethics must be observed by all Employees, regardless of their position in the structure of the Company¹.

3.2 The company introduces the requirement of a mandatory declaration of acceptance of the Code of Ethics and the Anti-Corruption Code in contracts with Significant Contractors. Lack of such a declaration from the Contractor means that cooperation with this Contractor cannot be continued². Additionally, Employees in senior positions must submit a declaration of compliance with the Anti-Corruption Code, which specifies the principles of the Anti-Corruption Policy for them³.

1 The template of the declaration is attached as attachments 6 to the Code of Ethics.

2 The model declaration is attached as attachments 1 to the Anticorruption Code.

3 The model declaration is attached as attachments 6 to the Anticorruption Code.

4. BASIS OF COMPLIANCE OPERATION

- 4.1 Officer The Management Board and the Compliance Officer are obliged to be an example to be followed by all employees of the Company and other persons recommended to apply this Code of Ethics. Compliance Officer, in particular:
- a. keeps and completes documentation related to the implementation and performance of the Code of Ethics and attachments to the Code of Ethics;
 - b. immediately reacts to irregularities and does not allow negative consequences to be drawn towards persons reporting them, in accordance with the Procedure for anonymous reporting of irregularities;
 - c. in cooperation with advisers, it organizes training for employees on compliance with the Code of Ethics and attachments in the event of significant changes to the law. These trainings may be combined with other trainings in the field of internal procedures in force in the Company;
 - d. keeps the current versions of the Code of Ethics and attachments, and makes them available to interested parties if necessary;
 - e. explains the ambiguities arising in connection with the implementation of the Code of Ethics and attachments.

5. DOCUMENTATION OF COSTS AND EXPENSES

- 5.1 Each Employee is obliged, as part of the entrusted tasks, to collect accurate financial documentation, including those relating to promotional expenses and Gifts, and to submit it to the Compliance Officer in accordance with the Anticorruption Code.
- 5.2 Documentation is designed to accurately represent actual costs and expenses.
- 5.3 Expenses for promotion and marketing as well as the acceptance and offering of Gifts are allowed in the Company if they are reasonable, proportionate to the objectives and help to achieve them.
- 5.4 It is forbidden to accept or offer Gifts in cash (cash, bank transfer, prepaid card, restaurant vouchers or other documents expressing a specific amount of money).

- 5.5 Receiving or offering a Gift or invitation to an event or an event with a value exceeding PLN 250 requires the consent of the Superior. The procedure used for planning Gifts and expenses exceeding PLN 250 is specified in detail in the Anticorruption Code (§ 14).

6. ANTI-DISCRIMINATION AND ANTI-MOBGING POLICY

- 6.1 The Company undertakes to observe the values expressed in the Constitution of the Republic of Poland and binding acts of international law expressing the principle of equality and non-discrimination, understood as factually unjustified differentiation. It is in the interest of the Company that Employees and Persons cooperating with the Company are assessed according to their qualifications, experience, quality, and quantity of work performed, regardless of such factors as sex, race or ethnicity, religion, sexual orientation, or political views. The application of objective criteria contributes to the improvement of the atmosphere and motivation, which has a positive effect on the results and reputation of the Company.
- 6.2 The company is not guided by prejudices, stereotypes, or subjective opinions about any social, religious, ethnic, or national group.
- 6.3 The company undertakes to consistently apply the prohibition of discrimination – a principle expressed in binding legal acts. Such legal acts include, inter alia: the
- a. Constitution of the Republic of Poland;
 - b. The European Convention on Human Rights;
 - c. Labor Code;
 - d. the Act of 22 July 2016 on the implementation of certain provisions of the European Union in the field of equal treatment;
 - e. Universal Declaration of Human Rights.
- 6.4 Mobbing and infringement of personal rights are actions or behaviors related to the Employee or a Co-operating Person or directed against the Employee or Co-operating Person, consisting in persistent and long-term harassment or intimidation of the Employee or Co-operating Person, causing an underestimation of their professional suitability, or causing or aimed at humiliating or ridicule of the Employee or Cooperating Person, isolating them or eliminating them from the team. Mobbing may, but does not have to, discriminate against specific social, ethnic, national, or religious groups.

- 6.5 The Company considers mobbing and infringement of personal rights as harmful phenomena that have a negative impact on the atmosphere in the workplace, motivation, creativity and efficiency of Employees and Collaborators, as well as their kindness in relations with external entities, which may affect the Company's reputation and achieve lower results. economic and business.
- 6.6 Mobbing and violating personal rights are prohibited practices.
- 6.7 In connection with the above, the Company is obliged to combat mobbing, infringement of personal rights and factors that may lead to it. Employees and associates committing mobbing will be disciplined, and if required by law, also reported to lawenforcement authorities.
- 6.8 The Company deems unacceptable behaviors, in particular: discrimination, sexual harassment, violence in the workplace, blocking promotions, raises or access to training for personal reasons, harassment, infringement of the Employee's personal rights, or other forms of harassment of Employees.
- 6.9 Detailed rules of the anti-mobbing and anti-discrimination policy are included in:
- a. anti-mobbing procedure for counteracting mobbing, discrimination, including harassment and violating personal of Employees, and
 - b. Procedure for counteracting, discriminating, harassing, and infringing personal rights of cooperating persons.

7. ANTI-CORRUPTION POLICY AND GIFTS

- 7.1 Corruption is a complex phenomenon that can occur in many forms and levels. Corruption is commonly considered bribery, i.e., bribery – giving or a promise to provide material or personal benefits to a public official in connection with the performance of this function. However, corruption should be viewed more broadly – as offering, promising, giving, accepting, or soliciting undue benefits of any value (which may be financial or non-financial), directly or indirectly (and regardless of location), in violation of the law, as an incentive or reward for a person acting or refraining from acting in relation to that person's duties.
- 7.2 Corruption has a negative impact on social and economic life. It hampers proper management, development, and contractual honesty, threatens competition, and

harms the interests of the Company. It reduces trust in the Company and its reputation.

- 7.3 The company is committed to consistently fighting corruption.
- 7.4 The Company's assets are used solely for the economic and business purposes of the Company and under no circumstances may they be used for illegal activities.
- 7.5 The Company considers the Anti-Corruption Policy to be an important part of internal procedures aimed at implementing and guaranteeing the values expressed in this Code. For this reason, the Company has adopted the Anti-Corruption Code for Employees in senior positions and an anti-corruption guide for all Employees.
- 7.6 The Company has developed detailed procedures for accepting and giving Gifts with a value of more than PLN 250 and for accepting and offering invitations to events and events with a value of more than PLN 250, which are included in the Anticorruption Code (§14), in order to limit the risk of their impact on behavior and Employee decisions.

8. CONFIDENTIALITY POLICY

- 8.1 The Company is obliged to exercise due diligence in order to maintain confidentiality.
- 8.2 Confidentiality is understood in the Company on several levels:
 - a. legal – some information is protected for state, professional or personal reasons. The company complies with the legal provisions regarding the protection of confidentiality. The company guarantees compliance with the procedures to protect personal data in connection with the GDPR Regulation.
 - b. economic – the Company undertakes to protect the data held about the partners of the Company that are not publicly available, such as their business secrets, concluded contracts, contracts and other business activities – even if they are not covered by legal protection and are in the Company's possession;
 - c. social – the Company undertakes to protect also non-business data of Contractors that are not publicly available – even those that are not covered by legal protection and which are in the Company's possession.
- 8.3 The company is obliged to protect its own and its employees' data and secrets.

- 8.4 Employees who have access to confidential information, in particular those constituting a business secret, are obliged to keep this information confidential. If the Employee is not sure whether he is allowed to pass on or use the information, he or she should consult the Supervisor or the Compliance Officer.

The Company recognizes that Employees are always representatives of the Company and are obliged to care for its reputation and not to harm its interests, even after working hours.

9. REPORTING IRREGULARITIES

- 9.1 Employees, contractors, and customers should report their doubts related to the functioning and application of this Code of Ethics to the Compliance Officer at the address: complianceofficer@rekeep.pl or kodeksetyki@rekeep.pl
- 9.2 An employee witnessing any irregularities in the functioning of this Code of Ethics or its attachments should take steps to eliminate them, as far as possible, or report irregularities in accordance with the Anonymous Reporting Procedure.
- 9.3 Reporting irregularities may not have any negative consequences for the reporting person acting in good faith and with reasonable suspicion that irregularities have occurred.
- 9.4 Any employee who acts in good faith and who has a reasonable suspicion of retaliation in any way of retaliating against a reporting entity shall be subject to disciplinary action.
- 9.5 Any violations of the Code of Ethics, attachments to the Code of Ethics or other applicable laws and regulations constitute compliance irregularities.
- 9.6 The following are only the most common examples of misconduct that should be considered a compliance non-compliance:
- a. **Anticompetitive activity** – includes, but is not limited to, agreements or arrangements or concerted practices between companies or decisions or recommendations of a trade association that have the object or effect of preventing, reducing or distortion of competition; for example, price fixing, limiting or controlling sales, production, technical development or investment, market partitioning, application of different terms to equivalent transactions, or bid rigging;

- b. **Corruption** – means a promise, offer, offer, demand or acceptance of benefits in exchange for actions that may take the form of abuse of power or failure to perform duties; corruption is a crime and can be committed in a public or private area;
- c. **Conflict of interest** – an employee or a person close to him or her has a private interest, directly or indirectly, which actually or potentially affects or appears to affect the performance of duties to the detriment of the Company; the rules of conduct in the event of a conflict of interest are discussed in § 10 of the Anticorruption Code,
- d. **Fraud** – means situations of misappropriation of the Company's assets, including intellectual property, know-how and customer databases (including theft, ghost employees, overstated expenses), fraudulent internal statements (including false data regarding employment, working time, false documents), false statements addressed to third parties, investors, contractors and law enforcement agencies, improper bookkeeping and documentation, including forgery or counterfeit financial documents, inaccurate false financial statements, etc.
- e. **Breaches of confidentiality and trade secrets** – means disclosure, unlawful use or transfer of any technical, technological, organizational or other information having economic value for the Company to any unauthorized person / entity;
- f. **Violence in the workplace** – includes mobbing, discrimination, harassment, harassment, and any other behavior that violates applicable law or ethical principles.

10. CONSEQUENCES OF NON-COMPLIANCE

- 10.1 Non-compliance can result in legal, financial, and reputational liability for persons working for the Company and the Company.
- 10.2 Failure to comply with the Code of Ethics may entail disciplinary liability towards Employees and may lead to termination of cooperation in the case of Contractors.
- 10.3 Non-compliance can also lead to criminal liability for natural persons.

- 10.4 If you are convicted of corruption or fraud, you may be sentenced to imprisonment or other legal remedy.
- 10.5 If an Employee becomes involved in compliance non-compliance, the Company may suffer financial losses and be exposed to reputational damage. If non-compliance is a criminal offense, the Company may also incur criminal liability, which may entail a fine or a ban on participation in public tenders, a ban on promotion or advertising of business activities, and a ban on applying for public subsidies.

11. FINAL PROVISIONS

- 11.1 This Code of Ethics and attachments to the Code of Ethics shall enter into force as a resolution of the Management Board of the Company of 17.02.2022 r.
- 11.2 This Code should be available on the Company's website and available to Employees in a documentary form.

12. LIST OF ATTACHMENTS

1. Anticorruption Code with attachments
- 2a. Procedure for counteracting mobbing, discrimination, including harassment and violation of employees' personal rights
- 2b. Procedure for counteracting, discriminating, harassing as well as mobbing and violating personal rights of cooperating persons.
3. Handbook on antimonopolistic and confidentiality policy (competition and confidentiality policy) valid for all incoming companies made by the Rekeep Polska Group
4. Procedure for anonymous reporting of irregularities.
5. Procedure to be followed in the event of a search or control. Unexpected inspections and a company search. A guide to the rules of conduct
6. A guide for employees to the anti-corruption policy applicable to in companies of the Rekeep Polska S.A. Group
7. Statement employee to read the Code of Ethics of the Rekeep Polska SA Group
8. Przewodnik antykorupcyjny dla Pracowników

rekeep 

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