

Code of Conduct for Comtegra S.A. suppliers.

I. Introduction

The Code of Conduct for Suppliers sets minimum standards that all Comtegra suppliers must adhere to. In addition, we expect suppliers to apply these standards to their subcontractors and sub-suppliers. We also expect suppliers to always strive to follow international and industry best practices.

We expect suppliers to comply with all regulations, rules and laws of the countries in which they operate.

In order to demonstrate and report on the effectiveness of efforts to increasingly fully apply accepted principles, Comtegra requires suppliers to use appropriate internal instruments (e.g., evaluation procedures, tools and indicators).

Comtegra or a third party designated by Comtegra shall have the right to conduct reviews or on-site inspections to assess the supplier's progress in complying with the applicable rules.



II. Main principles of the code of conduct

A. Human rights

*Suppliers are **expected** to protect the human rights of their employees and treat them with dignity and respect. The basis of the program's human rights principles is the Universal Declaration of Human Rights, adopted by the UN General Assembly in 1948.*

Rule 1: Companies should support i respect rights human adopted by community international community.

Comtegra and its suppliers have an obligation to respect human rights both in the workplace and more broadly in their sphere of influence. Suppliers operating outside their territory have the opportunity to promote accepted norms and raise standards in countries where support and enforcement of human rights is inadequate.

Rule 2: Companies should make sure they are not



complicit in human rights violations.

Comtegra expects its suppliers not to be complicit in human rights violations in any way. The issue of complicity means direct complicity when an enterprise knowingly assists the state in human rights violations, complicity for benefit meaning that an enterprise directly benefits from human rights violations by a third party, and silent complicity when an enterprise avoids contacting relevant authorities to report issues of persistent or systematic human rights violations. Comtegra also expects its suppliers to provide safe and healthy conditions at the workplace or wherever production takes place.

Rule 3: Companies should eliminate all forms of forced labor.

Comtegra expects its suppliers to ban all forms of forced, compulsory and involuntary prison labor. Work should be done voluntarily, and employees should be able to leave the workplace with reasonable notice. At a minimum, suppliers must comply with the requirements of wage and working time regulations, including minimum wage regulations, overtime pay rules, piecework pay and other elements of remuneration, and guarantee due benefits in accordance with the ILO Forced Labor Convention (No. 29 of 1930) and the ILO Abolition of Forced Labor Convention (No. 105 of 1957).

Rule 4: Companies should enforce ban child labor.

Comtegra expects its suppliers to take action against all forms of child labor in accordance with the Convention on the Rights of the Child, the ILO Minimum Age

Convention (No. 138 of 1973) and the ILO Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labor (No. 182 of 1999). In addition, Comtegra expects its suppliers to protect all young workers from doing work that is dangerous or interferes with their studies.

Rule 5: Companies should effectively counter discrimination in hiring.

Suppliers will not discriminate in any way in hiring employees on the basis of race, color, religion, sex, sexual orientation, age, physical appearance, health, political opinion, nationality, social or ethnic origin, trade union membership or marital status. Each person should be treated with respect and be guaranteed a workplace where they will not be harassed.

B. Environment, health and safety

*Suppliers **are expected** to provide a safe and healthy working environment and, if applicable, safe and healthy housing, and to operate in an environmentally responsible and efficient manner. Suppliers integrate quality issues into the conduct of their business processes.*

Rule 6: Companies should support responsible approach to environment.

Comtegra expects its suppliers to act responsibly in terms of environmental impacts and risks to the environment. The precautionary approach aims to ensure that environmental

damage, particularly of an irreversible nature, does not occur as a result of suppliers' activities. The main environmental challenges that suppliers should keep in mind are: destruction of biodiversity and long-term damage to ecosystems, atmospheric emissions and the consequences of climate change, destruction of aquatic ecosystems, degradation of land areas, the impact of chemical use and storage, waste disposal and depletion of non-renewable resources.

Rule 7: Companies should take initiatives to promote responsibility towards the environment.

Comtegra expects its suppliers to take an orderly and systematic approach to environmental issues, including formulating requirements and setting goals, conducting analyses and summaries, and complying with applicable regulations and holding relevant permits.

Rule 8: Companies should guarantee health and safety at work.

Adherence to health and safety rules makes it possible to reduce absenteeism and increase the productivity of employees. Accordingly, Comtegra expects the supplier to comply with the applicable

legislation, will implement the required procedures relating to a safe and hygienic work environment and will take measures to prevent possible accidents and

health injuries.

The supplier will provide regular instruction to personnel, regarding health and safety, including instructions given on site and, if needed, instructions specific to the work to be performed. They will be repeated for new and reassigned staff members. The supplier will establish a system to detect, avoid or respond to potential threats to the health and

safety of personnel. The supplier will maintain written records of all accidents that occur at the workplace and at facilities and properties controlled by the supplier. The supplier, at its own expense, will provide personnel with appropriate personal protective equipment. In the event of a work-related injury, the supplier will provide pre-medical first aid. The supplier will perform an assessment of the risks to young and expectant mothers arising from their work and ensure that all reasonable measures have been taken to remove or reduce any risks to their health and safety. The supplier will ensure that all personnel have access to clean toilets, potable water and, where needed, sanitary food storage conditions.

C. Ethics of doing business

*To fulfill social responsibilities, suppliers **are expected** to conduct business in an ethical and honest manner.*

Rule 9: Companies should apply the principles of fair competition in their operations.

Comtegra expects its suppliers to apply the principles of fair competition and not to distort it, and to comply with all applicable antitrust laws. It requires suppliers to avoid anti-competitive agreements with competitors, suppliers, distributors, intermediaries and customers, as well as anti-competitive practices.

Rule 10: Companies should ban corruption,

bribery and money laundering in their operations.

Suppliers are required to comply with all anti-corruption laws. The use and toleration of all forms of corruption is prohibited. Suppliers will not offer or accept bribes or other illegal benefits from their business partners. Suppliers will not offer Comtegra employees gifts or other personal benefits resulting from supplier relationships. Suppliers are required to comply with all money laundering regulations.

Rule 11: Companies should comply with data privacy regulations.

Suppliers shall comply with all applicable data protection regulations. In particular, suppliers shall act in an appropriate manner to ensure the protection of personal data of Comtegra, Comtegra's customers or other personal data processed as part of a business relationship with Comtegra. Suppliers should also respect and protect the intellectual property rights of Comtegra and Comtegra's customers. They will protect and only use confidential information appropriately.

Rule 12: Companies should comply with foreign trade regulations.

Suppliers shall ensure that transactions with third parties do not violate applicable laws relating to international embargoes or trade regulations, import and export controls, or laws relating to the international fight against terrorist financing, and shall use appropriate



means to this end.

Submission procedure:

If, in the context of our business execution, a supplier or its employees believe that the provisions of this Code of Conduct for Comtegra S.A. suppliers are not being followed or that Comtegra S.A. is acting in a manner inconsistent with its own Code of Conduct, we encourage you to raise your concerns through communication channels.

Company grievance channel COMPLIANCE@COMTEGRA.PL

