



CODE OF CONDUCT FOR BUSINESS PARTNERS

FINOW POLSKA Sp. z o.o.

Integrity • Compliance •
Partnership

This Code of Conduct (hereinafter referred to as the "Code") is intended to define the standards and principles that must be observed by all business partners of FINOW POLSKA Sp. z o.o. Our Company strives to build transparent, ethical and long-lasting relationships with all partners. We expect our partners to share our values and strive to put them into practice in their day-to-day operations.

1. BUSINESS ETHICS AND INTEGRITY

- ▶ **Fair business ethics:** Our partners should conduct their business in compliance with all applicable antitrust laws relating to both competition and fair trade.
- ▶ **Relations with suppliers:** Partners should treat all their suppliers and subcontractors in an equal manner and select them on the basis of transparent criteria and procedures, taking into account the principles of free and fair competition.

2. LEGAL COMPLIANCE

- ▶ **Compliance with regulations:** Partners are obliged to comply with all applicable laws, standards and regulations in the scope of their business activity, including those relating to environmental protection and occupational safety.
- ▶ **Conflicts of interest:** Partners should ensure full impartiality in decision-making and eliminate any conflicts of interest, both in professional contacts and in relations with business partners and other external entities.
- ▶ **Licences and permits:** All partners must hold the appropriate licences and permits required to conduct their business activity.
- ▶ **Confidential information and personal data:** Partners protect confidential information and use it only in an appropriate manner; personal data is processed in accordance with applicable data protection legislation.
- ▶ **Money laundering:** We expect our business partners to absolutely prohibit money laundering, fraud, embezzlement and financing of terrorism.
- ▶ **Conflict minerals:** Partners should make efforts to avoid using in their products raw materials originating from conflict-affected regions that are a source of funding for armed groups violating human rights.
- ▶ **Sanctions and embargoes:** We expect business partners to comply with all applicable national and international regulations concerning economic sanctions, embargoes and trade restrictions.
- ▶ **Compliance with principles:** Full compliance with applicable law and conduct in accordance with this Code is expected not only from our business partners, but also from their suppliers and subcontractors.

3. ANTI-CORRUPTION POLICY

- ▶ **Prohibition of bribery and corruption:** Partners are obliged to adhere to anti-corruption rules, including refraining from accepting or offering any bribes or material benefits.
- ▶ **Integrity in relations with public institutions:** We expect our partners to maintain lawful and honest relations with all regulatory bodies and public institutions.

4. PRODUCT QUALITY AND SAFETY

- ▶ **High quality:** We require our partners to provide products and services that meet and guarantee the highest quality and safety standards.

5. HUMAN RIGHTS AND EMPLOYEE RELATIONS

- ▶ **Respect for employee rights:** Partners should respect the rights and dignity of their employees, providing them with fair remuneration, safe working conditions and opportunities for professional development.
- ▶ **Equal treatment:** Partners should treat all employees in accordance with the principle of equal rights – regardless of age, race, gender, nationality, sexual orientation, disability, religion or political beliefs.
- ▶ **Prohibition of discrimination:** All forms of discrimination, harassment, mobbing, sexual harassment, bullying or any kind of unacceptable treatment of employees in the workplace are prohibited.
- ▶ **Voluntary employment:** We do not tolerate forced labour, modern slavery or human trafficking in the supply chain.
- ▶ **Remuneration and working hours:** We expect business partners to ensure that employee remuneration meets national minimum wage requirements and that applicable working hours legislation is observed.
- ▶ **Occupational safety:** Partners must comply with occupational safety standards to protect the health and lives of their employees and third parties.
- ▶ **Health and safety training:** We expect our business partners to provide employees with an appropriate level of knowledge on occupational health and safety through the organisation of themed training sessions.
- ▶ **Prohibition of child labour:** In their operations, partners should avoid all forms of child labour below the minimum age required for employment under applicable law.

6. ENVIRONMENTAL PROTECTION

- ▶ **Compliance with regulations:** We expect our partners to act in accordance with all applicable environmental protection laws.
- ▶ **Pro-environmental actions:** We encourage partners to undertake a variety of actions aimed at reducing their negative environmental impact and making rational use of natural resources, as well as to implement modern, environmentally friendly technological solutions.

7. SOCIAL RESPONSIBILITY

- ▶ **Supporting local communities:** We encourage our partners to engage in local initiatives and to support local communities.

8. REPORTING VIOLATIONS

- ▶ **Obligation to report:** Partners are obliged to report any violations of this Code, as well as any other unethical practices.

Reports should be submitted to the following address:
info@finow.pl

Reports are handled confidentially, without risk of retaliation against the reporting person.

This Code applies to all business partners of FINOW POLSKA Sp. z o.o. and their own suppliers and subcontractors.