

2023

# ETHICAL CODEX

AKOMEX GROUP





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# INTRODUCTION

**ETHICS IN BUSINESS IS THE RELATIONSHIP BETWEEN THE COMPANY AND ITS CUSTOMERS, BUSINESS PARTNERS, EMPLOYEES AND COMPETITORS. THESE RELATIONS MUST COMPLY WITH APPLICABLE LAW AND ACCEPTED RULES OF CONDUCT.**

Ethical conduct also means personal values and a sense of responsibility of the company's management, willingness to treat others as equals, honesty and commitment, the awareness that the company does not act against the relationship and value of the environment where cooperation and activity for the benefit of the local community are very important.

Ethics at work is, above all, respect for others, including respecting their beliefs, views and respecting their freedom.

**Among the more important ethical values, we can mention:**  
justice, freedom, respect, responsibility, integrity, loyalty, honesty.

**The Code of Ethics is a document that promotes positive behavior and motivates to individual positive thinking.** It is a necessary basis for formulating and developing the awareness of all employees of the Akomex Group. This Code is the foundation of our company's operations and an expression of our belief how important it is to follow clear rules in modern business.

**The Management Board and employees of the Akomex Group promote and support the principle that the organizational culture is based on values such as: honesty, tolerance, transparency and, above all, respect for other people.**

# The Code of Ethics

## 1

LOYALTY,  
HONESTY

**THE CODE OF ETHICS OF THE AKOMEX GROUP IS AN OBLIGATION FOR EACH EMPLOYEE TO COMPLY WITH ETHICAL NORMS AND STANDARDS AND APPLICABLE LAW, REGARDLESS OF THE POSITION, SENIORITY, PLACE AND WORKING TIME.**

**The Code also applies to persons employed on a basis other than an employment contract.** This means that both persons employed under an employment contract and persons cooperating on the basis of civil law contracts, temporary employees or delegated from external companies providing services to the Akomex Group should know the principles contained in the code of ethics and comply with them.

**A loyal employee complies his duties in an honest and reliable manner.** Responsibilities arise from documents and contracts that bind the employee to the employer, such as the employment contract, as well as the rules and regulations in force at the workplace. A loyal employee is an employee who is constantly developing and expresses solidarity with the company.

**An honest worker does not steal, cheat or take credit for others.** He acts in accordance with the principles of fair play, works for his own success and implements his plans in a way that does not harm anyone, regardless of his position in the organization.

**Assets (tangible and intangible), company property should be used only for business purposes in accordance with the law and internal regulations.** In particular, it is forbidden to allocate funds by entities acting on its behalf for purposes unrelated to the performance of duties, such as: private purposes, personal benefits or benefits of other entities.

Lojal  
ty  
Honest  
ty

**The Management Board and the Top Management, through the daily attitude presented, are obliged to be exemplary in respect of compliance with the above principles.**

# 2 ANTI-CORRUPTION ACTIVITIES

**OUR AIM IS TO CONDUCT BUSINESS HONESTLY AND IN ACCORDANCE WITH THE LAW, THEREFORE WE DO NOT CONDONE ANY FORM OF CORRUPTION.**

**Any form of accepting tangible and intangible benefits by our employees is prohibited**

– this applies primarily to personal gifts, as well as general benefits resulting from business relationships.

In contacts with our contractors, we do not allow situations that could suggest that we want to influence their business decisions by offering material goods or personal benefits.

**We do not accept the direct or indirect giving or offering by Akomex Group employees of:** money, gifts, services or other benefits to public officials, auditors, employees of organizations and other bodies that could induce them to take or refrain from certain actions as part of their official duties.

**Under no circumstances are employees of the Akomex Group allowed to accept gifts in the form of cash or its equivalent (e.g. in the form of cash gift cards).**

Our employees may accept business gifts from partners of the Akomex Group only within the limits of the accepted custom and only when they are of an occasional or promotional nature and do not result in an obligation to reciprocate or to undertake or refrain from specific cooperation activities.

Anti  
-corr  
uption



# 3 TRADE SECRETS AND PROPRIETARY RIGHTS

INFORMATION AND CLASSIFIED DOCUMENTS OF A BUSINESS NATURE THAT WE OBTAIN DURING EMPLOYMENT SHOULD BE PROTECTED WITH DUE DILIGENCE THROUGHOUT THE PERIOD OF EMPLOYMENT AND AFTER THE TERMINATION OF THE EMPLOYMENT RELATIONSHIP.

All data, records, documents, reports, notes, research and any other materials related to the company's organization and resources are classified, i.e. marked as restricted and confidential, and cannot fall into unauthorized hands.

We protect and secure against the possibility of disclosure or use by unauthorized persons information of a commercial, technical or scientific nature, the disclosure of which could damage or otherwise harm our business.

In the same way, we protect and secure confidential information provided to us by customers and business partners.

Trade  
secrets  
Proprietary  
rights



# 4 CONFLICT OF INTEREST

**A CONFLICT OF INTEREST IS CONSIDERED TO BE ANY SITUATION IN WHICH THE IMPARTIALITY OR INDEPENDENCE OF PERSONS ACTING ON BEHALF OF THE CONTRACTING AUTHORITY IN THE CONTRACT AWARD PROCEDURE IS OR MAY BE PERCEIVED AS A THREAT DUE TO HAVING PERSONAL CONNECTIONS, PROPERTY OR FINANCIAL INTERESTS.**

In other words, a person or organization is in a conflict of interest situation when, acting for its own benefit or for the benefit of a certain entity to which it has obligations, it simultaneously acts against the interest of another entity to which it should also be loyal.

**The Management Board and the Top Management warn** that employees should avoid situations where their personal or financial benefits pose a threat to the interests of the Akomex Group.

# Conflict



# 5 COMPETITION - FAIR PLAY

THE FAIR PLAY PRINCIPLE IS A KIND OF ATTITUDE BASED ON RESPECTING THE RULES APPLICABLE IN THE ORGANIZATION, AS WELL AS HONESTY AND RESPECT TOWARDS THE OTHER PARTY.

The Akomex Group strictly complies with applicable competition laws. These laws prohibit formal and informal agreements, ventures, or coordinated arrangements between competitors regarding their prices, territories served, market shares, or customers.

**The Management Board and the Top Management confirm that fair treatment of all entities and persons with whom we have contact on the market is our priority.**

Agreements with our competitors are implemented in a manner that ensures compliance with applicable laws.

**We do not conduct any activities that limit or eliminate competition,** we act and set standards that are worth following.

# Competition



# Fair play



# 6 INTERNAL AND EXTERNAL COMMUNICATION

**COMMUNICATION IN THE COMPANY IS THE BASIS, REGARDLESS OF THE NATURE OF THE WORK THAT THE COMPANY DEALS WITH.**

Good communication makes the company function better, employees are able to listen to each other and cooperate, and the level of tasks performed is high.

**Internal communication is important because it transfer into the financial results and efficiency of the organization.**

What matters most in internal communication is the education of employees, not the information itself.

**External communication** is considered as a communication tool for other organizations and individuals who operate in an external business environment.

The communicated information should be made available within the company, and only then to the environment.

**Each of the employees outside the workplace becomes a representative of the company, advertises it outside.**

In relations with the environment, we act in a way that protects the good name of the company.



# 7 COMMUNICATION WITH THE CONTRACTOR

**PROJECTS RELATED TO THE CONCLUSION OF THE CONTRACT ORGANIZED JOINTLY BY ENTITIES ACTING FOR THE BENEFIT OF THE COUNTERPARTIES ARE ALLOWED.**

**Participation in events organized or co-organized by Counterparties or Competitors,** also by other entities with the participation of Counterparties or Competitors, and in projects carried out by entities acting on their behalf is allowed.

Involvement in other than the above-mentioned ventures with the participation of Counterparties and related to business activities is allowed only if it is beneficial to the Company's interest.

**We welcome business guests in an appropriate manner,** we make every effort to ensure that our hospitality takes into account the tradition and culture of the guest and is only a manifestation of respect and business savoir-vivre.

**We do not offer gifts or invitations that may be perceived as giving material benefits,** which may induce a person to take or refrain from taking a specific action or otherwise may damage the reputation of the Akomex Group.



# 8 PROMOTIONAL AND INFORMATION MATERIALS

**IT IS ACCEPTABLE TO ACCEPT PROMOTIONAL MATERIALS OF INSIGNIFICANT VALUE.**

The benefits we offer as part of promotion and advertising must not be excessive, inappropriate or contrary to accepted customs.

It is allowed to display promotional materials received from Contractors in conference rooms and other publicly available places on the Company's premises, if it is justified by business interests.



# Promotion

# Information

# 9 PERSONAL DATA PROTECTION

IT IS FORBIDDEN TO PROCESS PERSONAL DATA REVEALING RACIAL OR ETHNIC ORIGIN, POLITICAL VIEWS, RELIGIOUS OR IDEOLOGICAL BELIEFS, OR TRADE UNION MEMBERSHIP.

**Personal data protection rules:**

- lawfulness, reliability and transparency,
- limiting the purpose of data processing,
- data minimization,
- correctness of data,
- limitation of data storage,
- data integrity and confidentiality,
- accountability.

# Protection



# 10 HUMAN RIGHTS AND DISCRIMINATION

THE MANAGEMENT OF THE AKOMEX GROUP TOGETHER WITH THE TOP MANAGEMENT ENSURE THAT EMPLOYEES HAVE EQUAL RIGHTS DUE TO THE SAME PERFORMANCE OF THE SAME DUTIES.

This applies in particular to the requirement of equal treatment of men and women.

**This principle results directly from the Labor Code and according to it, employees should be treated equally in the scope of:**

- entering into an employment relationship,
- determining employment conditions,
- promotion and access to training to improve professional qualifications,
- employment termination.

**Prevention of employee differentiation due to:**

- sex,
- age,
- disability,
- race,
- religions,
- nationality,
- political beliefs,
- trade union membership,
- ethnicity,
- confession,
- sexual orientation,
- employment for a definite or indefinite period,
- full-time or part-time employment.

**We do not accept attitudes that violate the dignity of employees,** including mocking, discriminatory, offensive behavior, threatening their personal rights.

**We oppose any harassment or intimidation aimed at lowering their self-esteem, isolating them or disqualifying them from the team.**

We respect the dignity of other people and observe the principles of good manners.

**We treat all employees with equal respect,** regardless of the form of employment.

**We do not discriminate against anyone** on the grounds of gender, age, origin, nationality, religion, sexual orientation, appearance, health, disability or trade union membership.

**We honestly and openly communicate decisions regarding employees** and discuss their performance.

We provide them with information on expectations and assigned tasks.

We share knowledge and communicate in a way that is conducive to building partnerships in teams.



# MOBBING, HARASSMENT

**THE MANAGEMENT OF THE AKOMEX GROUP WILL OPPOSE AND OPENLY DENOUNCE ATTITUDES THAT MANIFEST ASPECTS OF MOBBING AND HARASSMENT.**

Bearing in mind the fact that mobbing occurs when actions or behaviors result in an underestimation of the employee's professional suitability, cause or are aimed at humiliating or ridiculing, as well as isolating or eliminating from the team, he attaches great importance to constantly improving the competences and knowledge of employees in this topic.

Sexual harassment is defined as all undesirable behavior that is of a sexual nature and violates the employee's dignity.

All kinds of attitudes, behaviors in the field of sexual contexts, propositions of sexual activity, display of lewd, pornographic content, suggestive gestures, derogatory comments relating to gender, questioning of objections and being a manifestation of sexual harassment are immediately eliminated.





# 12 SALARY, PROMOTION, PROFESSIONAL DEVELOPMENT

**ALL EMPLOYEES ARE TREATED EQUALLY IN TERMS OF EMPLOYMENT CONDITIONS, WHICH INCLUDE, AMONG OTHERS: SALARY.**

The employee is entitled to salary for work specified in the contract in accordance with the Work Regulations and the Remuneration Regulations.

Salary in the company is paid on dates consistent with the internal regulations of the Labor Code.

**We motivate employees to actions.  
We develop their talents and abilities.**  
We want them to identify with the company and understand their role in it.  
We set salary and bonus systems on the

basis of objective premises. The superiors make a careful and reliable assessment of the employees' work based solely on substantive criteria.

**We appreciate the professionalism, commitment and results of work.**

The way in which an employee's career path is shaped depends on the company's needs and on the employee's work results and commitment to the implementation of the tasks entrusted to him.

**We provide employees with access to programs implemented in the company to improve knowledge and skills. We value teamwork based on knowledge and various competences.**



# 13 PROHIBITION OF CHILD LABOUR AND PROTECTION OF YOUNG PEOPLE

**WE DO NOT ACCEPT CHILD LABOR, THEREFORE WE DO NOT EMPLOY EMPLOYEES UNDER THE AGE OF 16 FOR ANY WORK.**

The company complies with the provisions of the national law regarding the work of persons under 18 years of age and applies the provisions of the Labor Code regarding the employment of minors.

We comply with the provisions of the International Labor Organization regarding the health, safety and morality of young people.

**In the Akomex Group, young employees do not work in potentially dangerous conditions for their health, safety and well-being.** We make sure that the work performed by such a person is not harmful in terms of physical, mental or social development, taking into account the list of works prohibited for young people.

**We watch over compliance with the same requirements by our Suppliers and Contractors.**

As a company, we attach importance to our Suppliers' respect for standards of the human rights protection, the prohibition of child labor and forced labor, and the application of the rules of fair competition, anti-corruption and environmental protection.





# 14 PROHIBITION OF FORCED LABOUR

THE MANAGEMENT AND TOP MANAGEMENT OF THE AKOMEX GROUP RESPECTS THE EUROPEAN CONVENTION ON HUMAN RIGHTS, WHICH PROHIBITS E.G. INHUMANE TREATMENT, SLAVERY AND FORCED LABOR.

We guarantee the right to personal security, respect for private life along with the right to start a family, freedom of thought and expression.



# Prohibition of forced labour

# 15 SAFETY AND HEALTH AT WORK

**WORK SAFETY IS A SET OF CONDITIONS THAT SHOULD BE MAINTAINED IN EVERY WORKPLACE SO THAT EMPLOYEES CAN PERFORM THEIR PROFESSIONAL TASKS SAFELY AND WITHOUT HARM TO HEALTH.**

The employer should provide the employee with clean and safe rooms, as well as a workplace adapted to the psychophysical needs of a given person.

**The employer is responsible for the state of Health and Safety at work in the plant** and is obliged to protect the health and life of employees by ensuring appropriate health and safety at work, consistent with current and relevant achievements in science and technology.

In order to maintain the highest level of safety, the Akomex Group maintains a process of continuous improvement through the promotion of knowledge among employees, continuous improvement of competences, development, training and activities, where the safety of the employee and his environment comes first.

# Safety and health

**We provide working conditions conducive to the development and professional satisfaction of employees. We care about their safety and health.**



# at work

# 16 ECOLOGY

AWARENESS OF ACTING FOR THE SAKE OF ECOLOGY MEANS RATIONAL AND COMPLIANT MANAGEMENT OF RESOURCES AND WASTE, POPULARIZING PRO-ECOLOGICAL IDEAS, ACTIVE INVOLVEMENT OF ITS EMPLOYEES, CLIENTS AND BUSINESS PARTNERS IN ENVIRONMENTAL PROTECTION AND IMPLEMENTATION OF ECOLOGICAL TECHNOLOGICAL AND PRODUCTION PROCESSES.

In this segment, the Akomex Group conducts a number of activities aimed at ensuring product and customer safety in accordance with ecology and a pro-environmental approach.



# Ecology

# 17 SOCIAL ACTIVITIES

**CORPORATE SOCIAL RESPONSIBILITY IS A MANAGEMENT STRATEGY, ACCORDING TO WHICH COMPANIES VOLUNTARILY TAKE INTO ACCOUNT SOCIAL INTERESTS, ENVIRONMENTAL ASPECTS OR RELATIONS WITH VARIOUS GROUPS OF STAKEHOLDERS, IN PARTICULAR EMPLOYEES, IN THEIR ACTIVITIES.**

Social attitude is characterized by action for positive changes in the immediate environment through the involvement of an individual in creating a better social reality.

Referring to our Policy, Mission and Vision, we conduct activities for the benefit of the local community and cooperate with the authorities and other stakeholders.

# Social activities



# 18 VIOLATION REPORTING SYSTEM

**VIOLATION REPORTING SYSTEMS ARE IMPLEMENTED BY ORGANIZATIONS AS AN INTEGRAL ELEMENT OF THE FRAUD RISK MANAGEMENT PROGRAM, ALTHOUGH ENCOURAGING EMPLOYEES TO REPORT IRREGULARITIES CAUSES ETHICAL, LEGAL AND MANAGEMENT DILEMMAS.**

Employees of the Akomex Group who witness a violation of the law or provisions of the Code of Ethics may take independent actions to clarify the matter by following the internal rules of reporting described in the procedure for reporting violations of law.

System





# S SUMMARY

**MARKET RESEARCH SHOWS THAT COMPANIES FOCUSED ON IMPROVING QUALITY BY ALIGNING THEIR ACTIVITIES WITH CORE VALUES, SUCH AS HONESTY, RELIABILITY OR RESPONSIBILITY, ACHIEVED HIGHER RESULTS THAN COMPANIES FOCUSED ONLY ON IMPROVING THE QUALITY OF SERVICES.**

**Each of us is responsible for preventing the misuse or waste of Akomex Group assets.** As assets, we consider, among others: fixed assets and other movables, trademarks and other tangible assets and working time, which we are obliged to use effectively.

**The safety and quality of our products is very important to us.** We take care of it at every stage of their production, storage and distribution. Each employee feels co-responsible for the safety and quality of products and through their daily activities contributes to maintaining standards in this area. We make every effort to fulfill our commitments.

In the process of selecting suppliers, we are guided by the principle of objectivity and equality of all entities applying for cooperation with us. We provide information in a reliable and honest manner and evaluate the quality of cooperation.

**The Code of Ethics is a model of conduct towards Colleagues, Superiors and Contractors.**



