

# Code of Conduct

**CAT MOSOLF POLSKA SP. Z O.O.**

with its registered seat in Ciemno Gnojna, ul. Krakowska 10, 96-320 Mszczonów, entered into the Register of Entrepreneurs of the National Court Register kept by the District Court for Łódź Śródmieście in Łódź, XX Commercial Division of the National Court Register under KRS number: 0000033437, REGON: 012740354, NIP: 5222147901, BDO number: 000018470 (hereinafter referred to as the "**Company**")





Taking action for  
a sustainable future

# The Foundation of Our Responsibility



## The principles

This Code of Conduct sets out the principles and standards for conducting business in an ethical, honest and mutually respectful manner and in accordance with applicable laws and regulations.



## International standards

The Code is based on internationally recognized standards, including Ten Principles of the United Nations Global Compact, which provide guidance in the areas of human rights, labour, environmental protection, and anti-corruption.



## All employees of the Company and business partners

The Code represents the foundation of our responsibility and applies both to all employees of the Company and to our business partners - in particular subcontractors, service providers, contractors and other entities cooperating with the Company. Adhering to the Code together is essential for fostering long-term relationship built on trust, professionalism, and mutual respect.

# Ethics and Integrity

Both we and our business partners are obliged to conduct their business in a professional, honest and transparent manner, complying with the relevant standards, both those established by relevant international and national laws, and internal regulations. Therefore, business activities should be conducted honestly and transparently. Decisions are based on accountability, adherence to principles, and respect for all stakeholders.

We apply a zero-tolerance policy towards corruption, bribery, extortion, and all forms of unfair business practices, including unfair competition.

In particular, the direct or indirect offering, granting, or receiving benefits for the purpose of generating, maintaining, or accelerating business or the performance of a specific task is prohibited.

We also require our business partners to avoid engaging in any unlawful agreements with competitors, either directly or indirectly, and to refrain from sharing trade secret or confidential information with competitors.



# Conflict of Interest

## Impartial Decisions

We are guided by the principle of making impartial decisions that are most beneficial to the Company and its stakeholders.

Therefore, any actions undertaken on behalf of the Company should be free from any conflicts of interest.

## Definition of Conflict of Interest

A conflict of interest is a situation in which the duty of impartiality and objectivity in performing a specific function is compromised or threatened by the personal interests of the individual holding that position. These interests may be financial or non-financial in nature and may influence decision-making in a manner that is improper or inconsistent with principles of integrity. A conflict of interest can be either real or potential, and its occurrence creates a risk that the private interests of the individual in question will affect the objectivity and proper execution of their duties.

## Obligation to Report

In the event of an actual or potential conflict of interest, employees are obliged to immediately inform their superiors or the Management Board.

# Environmental Protection

The activities carried out by us and our business partners should minimize the impact on the natural environment and support sustainable development. Environmental responsibility includes:

-  Applying a precautionary approach to environmental protection.
-  Managing resources, energy, and water efficiently.
-  Reducing emissions and waste while promoting circular economy practices.
-  Implementing innovative technologies and continuous improvement of processes towards greater environmental responsibility.
-  Promoting ecological awareness and supporting environmental-friendly initiatives.
-  Protecting biodiversity, including flora, fauna, and ecosystems.
-  Ensuring responsible supply chain management and striving for collaboration with partners who operate in accordance with sustainable development standards.



# Health and Safety

**The health and safety of our employees, subcontractors and customers are our top priority.**

**To create and maintain a safe and healthy work environment, we commit ourselves to:**

- Comply with all applicable legislation and continually improve our health and safety stewardship in order to achieve the highest possible standards in the industry.
- Organise occupational health and safety trainings for employees on a regular basis.
- Ensure that employees and contractors respect health and safety guidelines.
- Ensure the development of a consistent policy to prevent accidents at work and occupational diseases, taking account of the technical aspects, organisation of work, working conditions, social relations and the impact of workplace factors.
- Ensure a healthy and safe workplace for all employees and contractors, and takes due care of customers and visitors at our locations.
- Ensure that the preventive measures adopted consider protection of the health of pregnant, breastfeeding or disabled employees.

Every person carries a duty of care for their own actions as they interact in their workplace with other individuals. Employees are required to raise any concern they have regarding health and safety practice as a matter of urgency with their superior.

We also expect all our business partners to meet the above obligations.

# Fair Labor Practices

We and our business partners are committed to respecting global human rights and fair working conditions.

This includes, in particular, a complete zero tolerance for all forms of exploitation of others for personal or commercial gain, including forced, bonded, or otherwise involuntary labour. The illegal employment of workers is also prohibited.

Both we and our business partners are committed to not using or accepting child labor or any other forms of child exploitation in our own operations or in our supply chain - thereby recognizing and supporting children's rights in business and society.



## Wages and Benefits

Labour law provisions regarding decent remuneration for the performance of work and state wage policies must be followed.

Employees have the right to equal remuneration for equal work or work of equal value.

The amount of remuneration for work should correspond in particular to the nature of work and professional qualifications necessary to perform that work, as well as to the workload and quality of work.

ⓘ **Important:** All employees (not just management) must verify that modern slavery is not being encouraged through Company business activities, including by suppliers or other business partners and report any suspected adverse events.

# Working Hours

All applicable labour law provisions relating to working hours and rest time, as well as remuneration and benefits due for overtime work or work on public holidays and days off, must be complied with.

An employee has the right to rest and leisure, as specified in the applicable provisions of labour law on working time, non-working days, and statutory annual leave.

Work performed by an employee that exceeds the working time standards agreed for that employee, as well as work that exceeds the extended daily working time that results from the employee's working time system and patterns, is considered overtime work and is permitted in the cases specified in the labour legislation. An employee is entitled to an allowance for overtime work or time off work in exchange for overtime work in accordance with the rules laid down in the labour legislation.

An employee is entitled to annual, uninterrupted paid holiday leave. The right to the leave cannot be waived by an employee.



# Freedom of Association and Collective Bargaining

All employees have the right to establish and join trade unions - a voluntary and self-governing organisation of working people, founded to represent and defend their rights, as well as occupational and social interests.

No one will bear the negative consequences of their membership or non-membership in a trade union or holding office in a trade union.

Employers and trade unions may enter into collective labour agreements, which provide the terms of employment relationship (e.g. remuneration, time of performing work, additional benefits for employees) and mutual obligations of the parties, including complying with its terms. Such a collective labour agreement directly affects the rights of employees and usually all employees working in the organisation are covered by its provisions.



# Prohibition of Mobbing, Harassment, and Discrimination

We promote equal rights and equal opportunities for employees in the workplace, believing that every employee has the right to respect and dignity.

Therefore, the workplaces shall be free from discrimination, harassment or other forms of mobbing and inclusive for everyone regardless of their sex, age, skin colour, disability, race, religion, nationality, political beliefs, trade union membership, ethnic origin, denomination, sexual orientation, as well as employment for definite or indefinite term or on full-time or part-time basis. Workplaces should also be free – in relation to gender – from any forms of sexual harassment that violate the dignity of the employee.

Therefore, it is not permitted to take any undesirable action, either directly or indirectly, in any form: verbal, physical or visual.

Employees must be treated equally in regard to the establishment and termination of an employment relationship, terms of employment, promotion and access to training to raise professional qualifications.

Anyone who believes they are being harassed, persecuted or discriminated against should immediately report to their supervisor or the Company's HR Department. Similarly, supervisors who become aware of such behaviour should also report it. All reports are promptly investigated, and appropriate action is taken if necessary.



# Confidentiality

- We protect our own confidential data, as well as the confidential data of our employees and clients and we oblige all business partners to maintain the confidentiality of all information disclosed to them. We believe that any unauthorised disclosure of confidential (non-public) information is in direct contrast to the highest standards of integrity expected of our employees and business partners.
- Confidential information is all information and data relating to a specific person or entity, including their business activities. This includes technical, technological, electronic, business, commercial, financial, scientific, employee, organizational, legal, and any other data. Confidential information may include, among other things, corporate information and data, procedures, price lists, know-how, information and data relating to goods and materials, and other movable and immovable property, as well as information and data relating to employees and associates.
- To protect the confidentiality of data the following principles in particular should be observed:
  - before disclosing confidential data, ensure that you are authorised to do so,
  - do not discuss confidential information in public places or leave confidential material unattended, even in the office,
  - reasonable efforts must be made to ensure and maintain appropriate security measures to protect confidential information against access and unlawful use of such information by unauthorised persons.



# Protection of Personal Data

- Our goal is to provide the highest level of personal data protection consistent with applicable laws.
- The Company's procedures strongly restrict access to and use of personal information of employees and others. The Company applies appropriate measures to protect against unauthorized access to personal data.
- Our business partners must also comply with applicable data protection regulations regarding their processing. Business partners must therefore ensure a high level of security for personal data to prevent loss, alteration, unauthorized access, destruction, or other similar activities.



# Cybersecurity

Information systems, networks, devices, and electronic data used by Company and its business partners are protected through the implementation of appropriate procedures, standards, and technologies, minimizing the risk of:

- cyberattacks and malware infections,
- unauthorized access to systems and data,
- loss, theft, or damage of data,
- breaches of data integrity and confidentiality.

Business partners collaborating with the Company should implement and follow information security procedures and immediately report any cybersecurity incidents.

