



**POLIMER**

Laboratory

*Cooperation and support*

# CODE OF **CONDUCT** AND **ETHICS**

[www.lab.polimer.tech](http://www.lab.polimer.tech)



# Introduction

The priority for Polimer Laboratory is responsible and reliable business conduct. Polimer Laboratory constantly strives to be an organization that communicates its values and conduct in an open and accurate manner. In this code, we indicate the desired attitudes and methods of operation. This document defines the direction of Polimer Laboratory and serves to form relationships. This Code of Ethics and Conduct („Code”) is addressed to all persons employed at Polimer including customers, business partners and other persons who work in Polimer Laboratory environment. This Code presents guiding principles in the daily performance of Polimer Laboratory.

## Polimer Laboratory Core Values



## Purpose and Scope

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At Polimer Laboratory, we believe that ethical and responsible behavior is not only appropriate in itself, but also beneficial to our company. This Code sets out our expectations for ourselves, our suppliers and business partners in the areas of business ethics and anti-corruption, labor relations, health and safety, environmental protection and governance.

## Ethical Principles of Polimer Laboratory

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**The Code of Ethics & Conduct of Polimer Laboratory defines and explains the values of our organization.**

The values and ethical principles of running a business adopted by Polimer Laboratory are a catalog of standards applicable in business area and ethical behavior. They show the attitude of Polimer Laboratory as a responsible, professional entrepreneur, presenting high personal culture of employees, as well as respect for themselves and the environment. These are standards applicable to Polimer Laboratory and partners with whom Polimer Laboratory maintains business relations.

We expect ourselves and our suppliers and contractors to conduct business in a responsible, honest and transparent manner and to comply with the following principles and values Polimer Laboratory:

**1. Acting in accordance with the law.**

It is maintaining legal awareness and complying with all applicable laws. In all areas of our business, we comply with laws, regulations and other applicable provisions of national law, European Union law and international law. We comply with industry regulations and local regulations.

**2. Confidentiality and protection of information.**

We provide our suppliers and contractors with access to reliable information. We take the utmost care to ensure the protection of information provided to us by business partners. Polimer Laboratory's business activity requires the collection and storage of information on, among others, employees, customers, suppliers and other business partners. Our primary duty is to protect them unconditionally and use them only for clearly defined and legitimate purposes. Our approach to the protection of privacy and confidentiality of information is clearly defined. We comply with all regulations and rules relating to the protection of privacy, protection of personal data and information provided. We disclose confidential information only to authorized persons. The obligation to maintain confidentiality does not limit the possibility of reporting doubts to Polimer Laboratory or government authorities regarding possible violations of the Code or the law, both during and after employment

**3. Honesty and transparency.**

Conducting business in accordance with the law and ethics. It is strictly forbidden to enter into corrupt deals with customers, suppliers, government officials or other third parties. It is prohibited to accept, give or promise to give anything of value or other benefit directly or indirectly to a government official or any private or commercial person or entity if the payment is intended to induce the recipient to abuse their position to gain or maintain an unfair business or personal advantage. In line with this policy, you must comply with any applicable local anti-corruption laws.

**4. Providing a workplace free from discrimination, harassment and other forms of abuse.**

This means creating a work environment where employees and business partners feel valued and respected for their contributions. Harassment, including inappropriate verbal, visual, physical or other behavior that creates an intimidating, offensive or hostile work environment, is unacceptable. Employment decisions must be based on qualifications, skills, performance and experience. Forced labour, child labour and human trafficking are prohibited. At Polimer Laboratory, we constantly strive to create a positive workplace environment. We emphasize cooperation, mutual trust and respect. We want the working atmosphere to serve the creative and effective functioning of the organization. We oppose behavior that leads to conflicts and disturbs the working atmosphere. We do not allow behavior that is a manifestation of discrimination based on race, origin, nationality, religion, sexual orientation, age or gender. We oppose and do not allow any forms of harassment and mobbing. For Polimer Laboratory, this also means not using your position for purposes or in a way that violates the personal rights of other employees. We do not spread misinformation about other employees.

**5. Equal opportunities and fair treatment of employees in regard to financial compensation, working hours and benefits.**

One of the most important aspects is to comply with all applicable laws and regulations related to financial compensation, hours and benefits. One of the key ways to ensure the achievement of Polimer Laboratory's business goals is to provide everyone with equal opportunities as part of recruitment processes, when assessing the effects of work, determining professional development paths, making decisions about promotion or changing the amount of employees' remuneration. We apply transparent criteria based on experience, work results, potential or values that guide our employees in the workplace.

**6. Managing a conflict of interest.**

Conflicts or situations that create the appearance of a conflict between personal interests and the interests of the company should be avoided. You must act with integrity to recognize and avoid conflicts of interest that may affect your ability to make unbiased business decisions, especially where personal relationships, outside employment or investments are involved. A conflict of interest occurs when an employee, by taking actions that bring benefits to him/her or to another person or entity to which he/she has a family, business or business obligations, at the same time harms the interest of Polimer Laboratory. We respect the right of our employees to make their

own independent personal, financial, political decisions. However, it is the duty of employees to avoid situations that could give rise to a conflict of interest. Each employee is obliged to perform the tasks entrusted to him, taking into account the interest of Polimer Laboratory, as well as in compliance with the rules and procedures established in the organization. We make business decisions impartially, always bearing in mind the good and interest of the company, as well as mutual respect. This means that all forms of corrupt behavior are strictly prohibited.

*A CONFLICT OF INTEREST IS NOT A COMMON CODE VIOLATIONS, BUT IT'S NON-DISCLOSURE.*

#### **7. Safe and healthy working conditions.**

We are committed to proactively managing health and safety risks to ensure an incident-free work environment that prevents occupational accidents and diseases. By this we mean, among other things, the implementation of management systems and controls that identify hazards as well as assess and control risks associated with a given industry. The health and safety of employees is a top priority. We are constantly shaping the attitudes of employees through training. We share best practices. We strictly comply with all established health and safety standards and rules. We care about the safety of third parties on the premises of Polimer Laboratory, as well as our employees are duly trained in safe behavior on the premises of our business partner. We report all observed cases that may pose a risk to health and safety in the workplace.

#### **8. Acting with care for the environment.**

By this we mean complying with all applicable environmental laws and regulations. It should be taken into consideration the potential environmental impacts of daily decision-making, as well as opportunities to conserve natural resources, reduce sources, recycle materials, and control pollution to provide cleaner air and water and reduce landfill waste. Polimer Laboratory encourages its business partners to identify, set goals and implement action plans to reduce environmental impact in the areas of water, wastewater, energy, greenhouse gas emissions, waste and packaging.

Every day, we make efforts to develop in a sustainable manner, assuming full respect for the environment. We focus on rational management of resources that are used in production processes. We make efforts to use environmentally friendly solutions. We care about the natural environment in the workplace.

#### **9. Providing products and services that meet applicable quality and safety standards.**

Polimer Laboratory makes every effort to produce safe, high-quality products. We expect ourselves, our suppliers and business partners to know and comply with the product quality standards, policies, specifications and procedures that apply to products manufactured in a specific location.

## The customer is our business partner

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Customers are one of the most important business partners of Polimer Laboratory. That is why we put the duty of care for the well-being of each client in the first place for our employees. We build relationships on the basis of partnership.

### What do we pay special attention to?

- We keep our word in business relations.
- We provide our customers with access to products that meet the highest quality standards.
- We actively support clients in solving problems they encounter as part of their business.
- We put emphasis on building transparent and professional relationships.
- We provide only reliable and factually correct information about our products.
- We provide efficient and timely service to our clients.
- Complaints and comments from customers are explained in good faith. Each time, we analyze their causes, initiate and implement solutions to eliminate similar situations in the future.
- We take our statements seriously. We keep our commitments and fulfill them on time and in accordance with the agreed commercial terms.
- We evaluate only on the basis of meaningful and business premises.

## Final clauses

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### Code Knowledge.

The Code has been developed keeping in mind all employees as well as external entities wishing to learn about the rules of conduct adopted by Polimer Laboratory.

Each Polimer Laboratory employee is obliged to know the provisions of this Code and apply them in everyday work.

### Right to explanation.

Both Polimer Laboratory employees and business partners have the right to receive explanations if the provisions of the Code are incomprehensible to them or if they have doubts as to the scope of its application.

### Reporting suspected violations.

Each Polimer Laboratory employee has the opportunity to report an observed event or behavior that, in his opinion, is a violation of the provisions of the Code. If the case requires the involvement of persons with relevant knowledge or competence, the alleged violation of the provisions of the code should be reported to the line manager or managing director. Polimer Laboratory employees may require to remain anonymous when reporting violations of the rules, provided that this is in accordance with the law.

**Polimer Laboratory has implemented a complaint management system** raised by employees in the course of their business or by the Third Parties who escalates potential violations to management in accordance with the UN Guiding Principles. Employees or contractors may also report suspected violations of this Code via [ethics@lab.polimer.tech](mailto:ethics@lab.polimer.tech).

### **Violation of Code of Ethics and Conduct.**

Employees who violate the provisions of this Code will be subject to consequences in accordance with the internal procedures of the company. The Code is available on the website [www.lab.polimer.tech](http://www.lab.polimer.tech), at the immediate supervisor or at the company's Legal Department. The Code is available in Polish and English. All reports of ethical violations will be handled with due diligence. Any violation of the rules of this Code is treated as a violation of employee duties and may result in sanctions provided for in the Work Regulations, the Labor Code and other regulations. The Code enters into force on the date of approval by the Executive Officer of Polimer Laboratory.



# ANTI-CORRUPTION COMPLIANCE POLICY

POLIMER LABORATORY SP. Z O.O.

## Scope

This policy emphasizes Polimer Laboratory's commitment to ethical and responsible conduct in all business activities by providing clear guidelines within which:

- bribery in the public and commercial sectors is prohibited,
- corruption must be counteracted,
- we explain the rules that apply to gifts, meals, travel and entertainment when dealing with third parties, including government officials.

## Policy application

This policy applies to all Polimer Laboratory personnel, i.e. all employees of the company, the Management Board and directors, and, where applicable, also to a Third Party Representative to whom the Polimer Laboratory Code of Ethics and Conduct applies (e.g. Suppliers).

## Why this policy is created

Bearing in mind that Polimer Laboratory conducts business activity in a responsible manner and in accordance with the highest legal and ethical standards, and that knowledge of anti-corruption regulations and compliance with principles and rules by all employees is a prerequisite, this Anti-Corruption Policy is being created.

### **What is a “bribe”?**

A bribe is any attempt or offer to transfer a financial or other material benefit to a government official or any person or entity in the private or commercial sector with the intent to induce that person to misuse their position or to secure an unfair business advantage.

### **What is „material benefit”?**

The material benefit may be cash or cash equivalents. It can be gift cards that can be exchanged for products or cash. It can also be vouchers, gifts, hospitality, meals, services, promotional items, event tickets, entertainment, travel amenities, vacation rentals, airfare, accommodation or favors - employment or apprenticeships for friends, relatives, personal services, loans, promises.

### **Who is a “Government Official”?**

These are all government officials, including employees regulatory agencies, departments, ministries and other state entities (e.g. universities) or officials (e.g. customs officers), candidates for political office, political parties and their members, officials at the administrative level state, including mayors, commissioners, council members representatives of international public institutions (e.g. the World Bank) law enforcement officers, including policemen and soldiers, employees of state enterprises such as state railways, airlines, hospitals and laboratories, stations petrol stations or correctional facilities, employees of public charities, and spouses or immediate family members persons mentioned above.

### **What is “personal benefit”?**

These are undue or unjustified benefits of a non-financial nature that improve the situation of a person or other people related to them, e.g. promise of employment or a promotion for a loved one, a foreign scholarship, an order or sexual contacts.

### **What is “favoritism”?**

It is the abuse of one's position by favoring people with social connections (in the case of relatives, it is nepotism). In such a situation, people who do not have the appropriate skills or qualifications are usually protected.

## Codes of Conduct

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1. All direct or indirect types and forms of corruption in Polimer Laboratory are prohibited, including offering, giving, promising to give or confirming the giving of a financial or personal benefit or their acceptance.
2. It is prohibited to commit cronyism and nepotism in Polimer Laboratory.
3. It is prohibited to give material benefits to a person performing a public function, in order to, for example, accelerate the performance of an action by such a person.
4. It is prohibited to finance the political parties and their representatives as well as candidates for public office.
5. In case of reasonable suspicion, the employee is obliged to act with due diligence in order to verify whether the business partner or potential business partner is not involved in corruption.
6. Any case of suspected corruption, nepotism or cronyism in Polimer Laboratory or with a business partner, the employee is obliged to immediately inform their immediate superior.
7. Before signing a contract with a business partner, either scan or link to the Code of Ethics and Conduct or the Anti-Corruption Policy is provided.
8. The employee is obliged to comply with the rules set out in the Anti-Corruption Policy.
9. It is also absolutely necessary to participate in mandatory training programs organized by Polimer Laboratory in order to learn about all applicable anti-corruption regulations and act in accordance with these regulations.

## Sanction

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Failure to comply with the rules of the Anti-Corruption Policy may lead to the imposition of disciplinary sanctions on the employee. It may also be the basis for terminating an employment contract or other contract that is the basis for cooperation with Polimer Laboratory.

Behaviors inconsistent with the rules of this Policy may also violate the provisions of generally applicable law. This, in turn, may result in the imposition of sanctions on Polimer Laboratory and the Employees, such as, for example, criminal, civil or administrative sanctions - e.g. penalty or fine.

Way of behaving inconsistent with the rules of this Policy may also result in a violation of Polimer Laboratory's reputation.

## Reporting suspected violations

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All Polimer Laboratory employees are required to report suspected violations of this policy and applicable anti-corruption laws to their supervisor or the Legal Department. Suspected violations can also be reported via email: [ethics@lab.polimer.tech](mailto:ethics@lab.polimer.tech).

## Corruption red flags - examples

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A sample list of red flags that may indicate a corruption risk:

- negative reputation of a business partner,
- participation or suspicion of a business partner's involvement in corruption or other indications of its dishonest conduct,
- no objective reason to use the services of a given business partner,
- the business partner acts in a manner inconsistent with the provisions of the contract or does not have the appropriate skills, resources, experience required for the declared scope of cooperation,
- reluctance of the business partner to sign a contract in writing,
- little knowledge about the activities of the business partner,
- frequent or disproportionate gifts or hospitality to an employee,
- requesting unusual means of payment, such as large sums in cash or payment of remuneration to a third party,
- occurrence of very high commissions or unusual payment schemes (e.g. transfer to another entity or country).

### **Business Partner**

This is every contractor (i.e. supplier, service provider or recipient of Polimer Laboratory products or services), representative (i.e. entity or person representing Polimer Laboratory in contacts with contractors or state authorities, e.g. law firm), intermediary (i.e. entity or person who supports Polimer Laboratory in acquiring contractors or sells products or services on behalf of Polimer Laboratory).

### **Corruption**

Promising, proposing, giving, demanding or accepting a material or personal benefit for oneself or another person, as well as accepting a proposal or promise for acting or omission to act in the performance of official duties.

### **Trading in Influence / Influence Peddling**

This is one example of corruption. It consists in acting as an intermediary in settling a matter in a state or local government institution, an international organization or a domestic or foreign organization that has public funds, in exchange for a financial or personal benefit or a promise of receiving them. The offender invokes influence or causes the person concerned to believe that such influence exists, or confirms the person concerned in such a belief. Anyone can be the perpetrator.

### **Facilitation Payments**

A facilitation payment is a payment made to a government official to expedite non-discretionary activities or services, such as providing police protection or mail services, processing a visa, permit or license application, clearing goods through customs, or providing access to utilities, for example telephone, water or electricity; they are not allowed in Polimer Laboratory.

**Polimer Laboratory applies a zero-tolerance policy in relation to corruption  
and violations of this Policy.**

## Offering or accepting gifts and entertainment

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What is allowed and what is not allowed in relation to offering and accepting gifts and entertainment. They also apply to dealing with customers, distributors, suppliers, consultants, contractors, agents and representatives, other business partners (“business partners”) and government officials.

In many cases, it is perfectly legal to give and accept modest and appropriate gifts and entertainment.

### Rules and guidelines that apply in all circumstances:

- never give or accept gifts of cash from anyone, directly or indirectly. The same applies to gifts corresponding to cash, including gift cards,
- do not agree to settling expenses with allowances - actual expenses must be checked and paid or refunded (otherwise it may be a cash gift),
- meals, gifts or entertainment, as well as expenses related to travel and accommodation cannot be excessive and should be adequate to the circumstances,
- the employee should be present at all times during the meal or entertainment, and providing it must have a specific business purpose,
- never offer parties or entertainment to a person who can influence pending or current affairs involving Polimer Laboratory,
- always be mindful of our partners' and public officials' own rules on the matter,
- accepting gifts and entertainment. Don't offer gifts or entertainment that their policy doesn't allow. If you interact with government officials, familiarize yourself with local laws governing the conduct of government officials,
- never ask for gifts or invitations,
- if someone offers you something the value of which exceeds the amounts set out in our Gifts and Entertainment Policy, politely decline and explain to them the rules applicable at Polimer Laboratory. If it is not possible to return such a gift or it is significantly difficult, notify Polimer Laboratory. In some cases, instead of returning the gift, it may be acceptable to give it to charity or distribute it to a larger group of employees.

## Final clauses

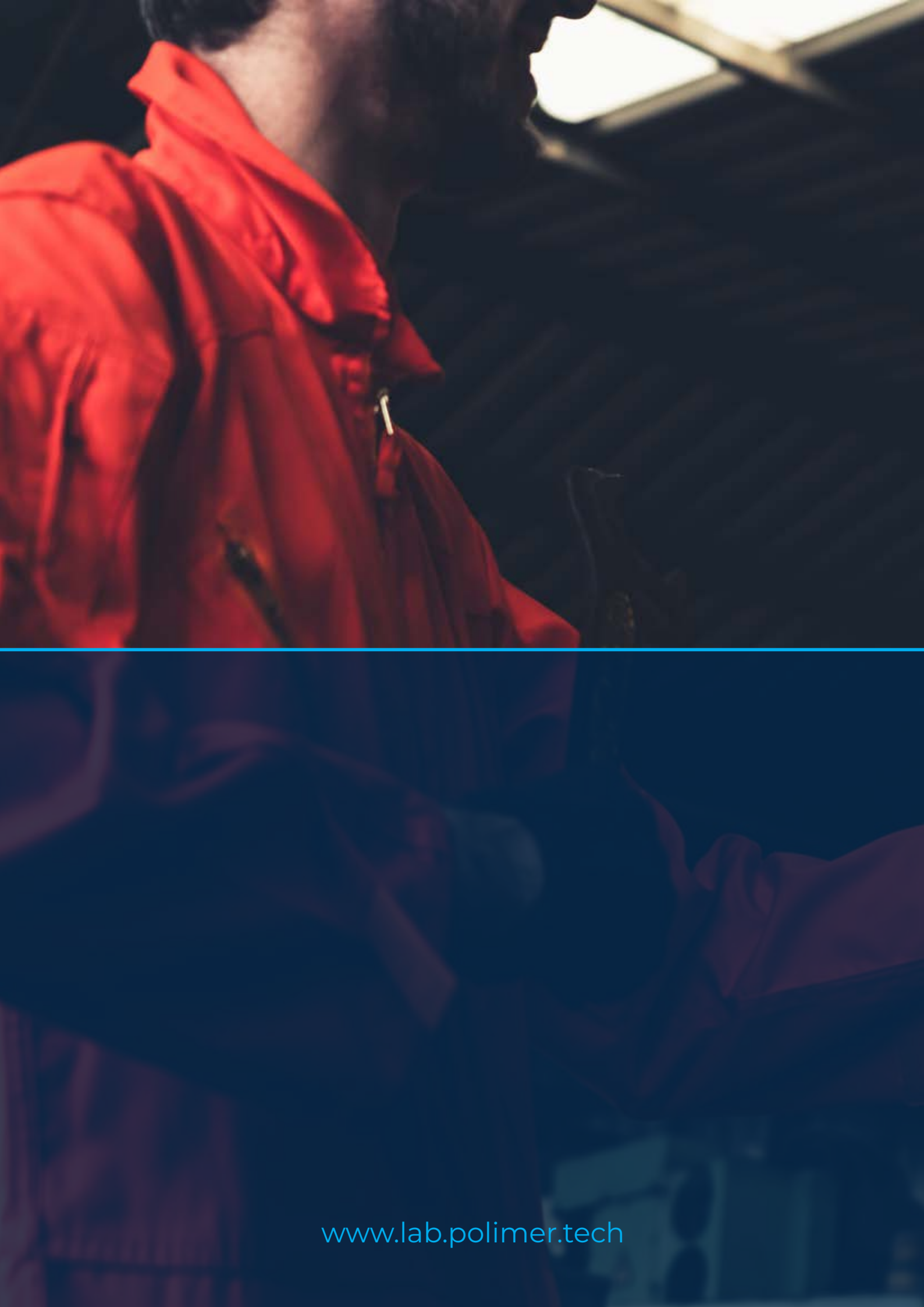
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In case of any doubts regarding the interpretation of the provisions of the Anti-Corruption Policy, the employee is obliged to clarify these doubts with the supervisor. If such doubts arise on the part of the supervisor, the supervisor is obliged to clarify these doubts with the company's Legal Department. In all areas of our business, we comply with laws, regulations and other applicable provisions of National Law, European Union law and International Law.

The Anti-Corruption Policy is reviewed and possibly updated at least once a year.

The employee and business partner are obliged to comply with the rules set out in the Anti-Corruption Policy.

The Anti-Corruption Policy is a detailed specification of the principles set out in Code of Ethics and Conduct of Polimer Laboratory.



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