N&J INVESTMENT

N&J Investment Sp. z o.o. - Business Ethics Policy

1. Purpose of the Document

This Business Ethics Policy sets out the principles by which N&J Investment Sp. z o.o. (the "Company") conducts its business in a responsible and lawful manner. The document has been approved by the Company's Management Board and constitutes a commitment to comply with applicable Polish legislation and international ethical standards throughout the value chain.
The Policy is based, inter alia, on the *Universal Declaration of Human Rights*, ILO conventions, OECD guidelines, the UNCAC Convention and the *Global Automotive Sustainability Guiding Principles (ASGP)*, which, in the "Business Ethics" section, require suppliers to implement an ethics management system covering anti-corruption, data protection, disclosure of information, avoidance of conflicts of interest, anti-counterfeiting and respect for intellectual property rights.

2. Scope of Application

This Policy applies to all employees, members of the Management Board, associates, suppliers and business partners.
The Company requires its contractors to apply ethical standards at least equivalent to this Policy and reserves the right to audit their compliance.

3. Fundamental Ethical Principles

3.1 Anti-corruption and Bribery Prevention

- **Definition of corruption** – Anti-corruption organisations define corruption as *"the abuse of entrusted power for private gain."* The UN Global Compact further clarifies that corruption may take many forms – from minor influence-peddling to institutionalised bribery – and includes not only financial but also non-financial benefits. Examples include bribes, gifts, facilitation payments, nepotism, indirect advantages or the use of position to secure employment for relatives.

- **Zero-tolerance principle** – The Company does not accept any form of corruption, bribery or extortion. Every employee and partner is obliged to refuse to give or receive any personal benefit in connection with business activities, including the prohibition on financing political parties to gain influence.

- **Gifts and hospitality management** – Only minor gifts and occasional hospitality of low value, which do not influence impartial decision-making, are permitted. Doubtful cases must be reported to a superior.

- **Avoiding conflicts of interest** – Employees must disclose any facts that may affect their impartiality (e.g. family relationships, shareholding in contractors' companies). The Company maintains a register of conflicts and implements preventive measures.

- **Record-keeping and reporting** – The Company keeps accurate accounting records reflecting all transactions in a verifiable manner. Falsification of documents or failure to record payments is strictly prohibited.

3.2 Data Protection and Information Security

- **Definition of personal data** – Under EU law, personal data means any information relating to an identified or identifiable natural person.

- **Data privacy** – Data privacy ensures the proper use of personal data by granting individuals control over how their data are collected, used and shared. This includes, among other things,

N&J INVESTMENT

the right to consent to processing, to object to direct marketing, and to request erasure of data pursuant to Article 21 GDPR.

- **Processing principles** – The Company processes data in accordance with the GDPR and the Polish Data Protection Act. Only data necessary for legitimate business purposes are collected and stored for no longer than required by law. Processing is based on consent, a contract or another lawful basis.

- **Entrustment and sharing of data** – Entities processing data on behalf of the Company are required to sign a data-processing agreement and comply with GDPR requirements. Data are not disclosed to third parties without a valid legal basis.

3.3 Integrity in Business Conduct

- **Compliance with laws and regulations** – The Company adheres to all applicable legal provisions, including the Act on Combating Unfair Competition, anti-money-laundering regulations and tax laws.

3.4 Product Responsibility and Intellectual Property

- **Intellectual property** – The Company respects intellectual property rights and commits to using only licensed software and technologies. Confidential information is not disclosed without the owner's consent.

- **Secure supply chains** – The Company requires suppliers to maintain systems ensuring product traceability and verification and to report any incidents of intellectual-property infringement.

3.5 Fair Relations with Stakeholders

- **Business partners and suppliers** – Partners are selected based on objective criteria of quality, price and ethical compliance. They are required to implement anti-corruption procedures and respect human rights. Contracts include ethics clauses and provide for audit rights.

- **Employees** – The Company fosters a culture of openness, respect and diversity. Discrimination based on gender, age, origin, religion or any other criterion is prohibited. Salaries are paid fairly, and working conditions comply with the law.

- **Customer relations** – The Company operates on the basis of accurate product information, does not mislead customers, and protects their personal data. Customer complaints are recorded and analysed for continuous improvement.

3.6 Whistleblowing and Reporting Mechanism

- **Confidential reporting channels** – The Company maintains an independent channel for reporting irregularities. Reports may be made anonymously. Each report is investigated without undue delay.

- **Non-retaliation principle** – Whistleblowers are protected from retaliation or any adverse treatment.

- **Investigations** – Where a breach is confirmed, the Company undertakes corrective measures and, if required by law, reports the matter to the competent authorities.

3.7 Disclosure of Information and Transparency

- **Transparency and accountability** – The Company ensures that all financial and non-financial information is disclosed in accordance with applicable laws, industry standards and best corporate-governance practices.

N&J INVESTMENT

- **Scope of disclosure** – Depending on the nature of its operations, the Company discloses data relating to financial performance, human resources, occupational health and safety, environmental, ethical and social activities.
- **Accuracy of data** – All reports, statements, summaries and declarations published by the Company must be truthful, complete and based on reliable sources.
- **Confidentiality** – Disclosure of information must not infringe trade secrets, customer interests or data-protection regulations.

3.8 Export Controls and Economic Sanctions

- **Compliance with international regulations** – The Company complies with all applicable laws governing the export, re-export and transfer of goods, software, services and technologies, including sanctions and embargoes imposed by the European Union, the United Nations or other competent authorities.
- **Risk assessment and partner verification** – Prior to concluding commercial contracts, the Company assesses the risk of potential breaches of export-control or sanctions regulations, including verification of counterparties against sanctions lists and export restrictions.
- **Supply-chain responsibility** – The Company's suppliers and business partners are obliged to comply with export-compliance rules and to report any actual or suspected violations.
- **Training and oversight** – The Company conducts training on export-control compliance and implements monitoring measures to ensure adherence to national and international law.

4. Implementation and Accountability

4.1 Roles and Responsibilities

- **Management Board** – Responsible for approving, implementing and periodically reviewing the Policy, ensuring adequate resources and organisational alignment for compliance functions.
- **Managers** – Responsible for promoting an ethical culture, monitoring compliance within their teams, and conducting training sessions.
- **Employees** – Every employee must comply with the Policy, report violations and participate in mandatory training.
- **Suppliers and partners** – Must sign a commitment to comply with the Company's ethical standards and allow audits of their activities.

4.2 Sanctions for Violations

Breaches of ethical principles may result in disciplinary action, including dismissal, termination of cooperation with a supplier, or, in serious cases, referral to law-enforcement authorities.
The scope of sanctions shall correspond to the gravity of the breach and applicable law.

5. Final Provisions

This Policy enters into force on the date of its approval by the Management Board and shall be reviewed regularly – at least once a year – or more frequently if legal changes or significant events occur.

Stare Iganie, ul. Akacjowa 1, 08-103 Siedlce • N&J Investment Sp. z o.o. • NIP 821-260-13-46 • KRS 0000379266 •

Prezes Zarządu
Piotr Pałkowski