

Code of Conduct Fructus sp. z o.o.

INTRODUCTION

Thanks to its reliability, honesty towards contractors, compliance with the rules of law and order, Fructus sp. z o.o. has a reputation of a stable and trustworthy business partner. Further development and good condition of company depends on working on many aspects, both developing relations with new clients, maintaining relations with current clients as well as relations with the company's employees and public administration.

GENERAL RULES

Fructus sp. z o.o.:

- respects the legal regulations and standards of each country in which it operates;
- applies the principles of the above code in its processes, decisions and activities

REQUIREMENTS FOR BUSINESS PARTNERS

When dealing with contractors who provide services for Fructus on a regular basis, Fructus prefers companies that share and identify themselves with the provisions of the above code.

PRINCIPLES OF CONDUCTING BUSINESS

ACCOUNTING AND REPORTING

All transactions and financial flows must be reported in accordance with generally accepted accounting principles, in the accounting documents each transaction must be described in a correct and unambiguous manner. Fructus presents its reports in a transparent, truthful and timely manner so that they present a true picture of its situation.

CORRUPTION

Fructus sp. z o.o. does not support, require or participate in any corrupt practices. As a company that values transparency and fair competition, employees of Fructus sp. z o.o. may not offer clients, potential clients or contractors, representatives of government and local government any material benefits or gifts that would be a violation of applicable law, socially accepted standards in order to obtain any material or intangible benefits, illegal knowledge or terms of operation and functioning of mechanisms that may contribute to a competitive advantage.

It is forbidden for Fructus employees to accept from a third party any financial or non-financial benefits, gifts or other types of remuneration that could affect, in a real or apparent way, the objectivity of decisions made.

MONEY LAUNDERING

Fructus does not condone, participate in or assist in money laundering.

CONFLICTS OF INTEREST

All employees and representatives of Fructus should conduct their private and any other external activities, as well as financial matters in a way that does not raise suspicions of conflict with the interests of Fructus sp. z o.o. The private interests of employees must not influence their decisions or actions taken while acting as a representative of the Company or raise such suspicions.

COMPANY RESOURCES AND ASSETS

Fructus resources and property may only be used for business purposes. Company resources and assets may not be used for personal gain, fraudulent purposes or any other improper means.

TAXATION

Fructus respects the laws and tax regulations of every country in which it operates. If the tax regulations do not provide a clear interpretation of the procedure, the principles of prudence and financial transparency should be followed.

OFFER FOR CUSTOMERS

Fructus ensures that its services meet all applicable legal and business requirements. The company provides services emphasizing the most important values, such as: quality, safety and care for the natural environment.

MARKETING AND SALES

Fructus honestly presents its services and capabilities and meets all requirements resulting from applicable laws and regulations. Fructus does not make false declarations or provide misleading information regarding its products or their parameters, including their safety and environmental attributes.

FAIR COMPETITION

Fructus competes fairly and transparently. It does not exchange information or enter into agreements or arrangements with competitors, contractors or suppliers in a way that would have an improper impact on the market or the outcome of the tender process.

Fructus sp. z o.o. obtains information about competitors only by fully legal methods.

POLITICAL COMMITMENT

Fructus is neutral towards political parties and candidates running for public office. Neither the names nor assets of Fructus companies may be used to promote the interests of political parties or candidates for public office.

PRINCIPLES OF HUMAN RIGHTS AND SOCIAL JUSTICE

HUMAN RIGHTS

Fructus supports and respects the principle of protecting human rights as recognized in the UN Charter and does not participate in activities that violate human rights.

NON-DISCRIMINATION OF EMPLOYEES

All employees, regardless of gender, age, race, disability, nationality, political views, sexual orientation or ethnic and social origin, have equal opportunities in accordance with their competences. All employees are treated with respect. Discrimination, physical or verbal harassment, or criminal threats of any kind are not tolerated.

WORKPLACE CONDITIONS

All Fructus employees are provided with working conditions in accordance with the principles of occupational health and safety described in the legal provisions of the Labor Law regulations.

FORCED LABOR

Fructus does not participate in or benefit from the use of forced, compulsory or bonded labor practices and does not require any cash deposit or identity document retention from employees. Employees may, at their own will, resign from employment,

provided that they submit a notice of termination within the time limit and in the manner specified by the legal regulations and the contract signed with them.

CHILD LABOR

Fructus does not tolerate child labor in any form or for any reason. Person may not be employed, if is subject to compulsory schooling due to their age, and under no circumstances under the age of 15.

FREEDOM OF ASSOCIATION

Fructus respects the right of all its employees to join associations representing their interests as employees, organize themselves and negotiate collective and individual agreements. The company respects recognized trade unions. At the same time, the employee's right not to join a trade union is respected.

Fructus sp. z o.o. informs employees' representatives and relevant public administration bodies about major changes in its activities to the extent required by law.

WORKING HOURS AND SALARY

Fructus respects applicable laws, agreements and accepted practices regarding working hours and remuneration.

ENVIRONMENTAL PRINCIPLES

EFFICIENT USE OF ASSETS

The services and procedures are designed in a way that ensures the efficient use of energy, natural resources and raw materials and minimizes the amount of waste and by-products creation.

PREVENTION PRINCIPLE

Fructus avoids materials and methods that pose a risk to the environment and health when viable alternatives are available.

RESPONSIBILITY FOR COMPLIANCE

Members of the Fructus management staff are obliged to implement these principles and inform their employees about their rights, duties and obligations, and ensure that their organizational units comply with both the content and the spirit of this document.

Employees are required to comply with local laws and Fructus policies. The explicit or tacit approval of acts that are contrary to the Code of Conduct will not be tolerated and may lead to disciplinary action up to and including dismissal and legal action.

DEROGATIONS

Consent to deviations from these rules may only be issued by Fructus sp. z o.o. Management Board.

LANGUAGE

The original version of this document was written in Polish. If the document is translated into other languages, the Polish version shall prevail in the event of disputes.

REGULAR REVIEW

The publisher of this document is responsible for ensuring that it is reviewed annually. All Company employees should report alleged violations of this Code of Conduct to their immediate supervisor or their supervisor's supervisor. If such a report is not taken seriously, or if the employee is uncomfortable reporting the matter to their supervisor, they should escalate the matter to a higher level of competence in accordance with the appropriate whistleblowing procedure.

It is also allowed to anonymously report violations of the rules contained in this code by placing information in public reporting boxes. Applications placed in boxes are considered directly by the Management Board of the Company.