

Code of Conduct for Suppliers of ARLEN S.A.

1. Introduction

This Supplier Code of Conduct (the "Code") sets out the basic principles, values and ethical standards that ARLEN S.A. (the "Company") expects all business partners, including suppliers, subcontractors and other participants in the supply chain, to adhere to.

The Code covers issues related to human and labour rights, fair competition, non-corruption, transparency of operations, environmental protection, occupational health and safety, and sustainable development. Suppliers are not only obliged to comply with applicable laws, but also to act in accordance with the principles of ethics, social responsibility and transparency.

The Company expects suppliers to implement effective internal systems that ensure that their operations comply with this Code and translate into responsible management of the entire supply chain.

2. Legal compliance

Suppliers must comply with all applicable international, national and local laws, including regulations on labor rights, health and safety, environment, competition, and anti-corruption and anti-money laundering.

Particular emphasis is placed on compliance with International Labour Organization (ILO) conventions, the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. Suppliers must keep reliable documentation confirming compliance with the law and make it available at the Company's request.

3. Human rights and labour standards

3.1. Prohibition of child labour, forced labour and trafficking in human beings

Suppliers must ensure that no person below the minimum age set out in national legislation or ILO conventions is employed at their sites and throughout the supply chain. Any form of forced labour, including prison labour or the forced provision of services, is not permitted. Suppliers should conduct regular audits and verifications to detect and eliminate such practices.

3.2. Fair remuneration and working conditions

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Arlen S.A., Adama Branickiego 17, 02-972 Warsaw, Company entered into the register of entrepreneurs at the District Court for the Capital City of Warsaw, XIII Commercial Division of the National Court Register, KRS No. 0000125086, NIP 526-10-39-877,
REGON 011346610, share capital: PLN 2,213,300 (paid in full)

All employees of the supplier are entitled to remuneration and benefits that meet or exceed local legal standards, as well as to safe and hygienic working conditions. Suppliers should monitor compliance with working hours and ensure mechanisms for enforcing workers' rights. It is important that procedures and policies are transparent and accessible to all employees.

3.3. Freedom of association and non-discrimination

Suppliers must respect the right of employees to associate, participate in collective bargaining and open dialogue with the employer. There must be no discrimination, mobbing or harassment in the workplace, regardless of race, gender, age, sexual orientation or religion. Employees should be able to raise concerns confidentially and without the risk of retaliation.

4. Environmental responsibility

4.1. Minimizing environmental impact

Suppliers should implement manufacturing practices that reduce emissions, water and energy consumption, and waste generation. A circular economy approach should be followed, ensuring recycling, reuse of materials and minimising waste. Regular monitoring of processes and progress reporting allows you to identify areas for improvement.

4.2. Compliance with environmental regulations

Suppliers are obliged to comply with all applicable regulations on environmental protection, emissions of harmful substances and waste management. All activities should be documented and audited to ensure full regulatory compliance. The implementation of environmental certifications, such as ISO 14001, is recommended to raise the standards of the business.

4.3. Proactive actions for sustainability

Suppliers should take initiatives to reduce their carbon footprint and optimize the use of raw materials. These measures include, for example, water recycling, the use of green materials, and waste and emissions reduction programs. The goal is to create production processes that are environmentally friendly and in line with the expectations of modern sustainability standards.

5. Ethical conduct in business

5.1. Anti-corruption and bribery

Suppliers must adhere to the highest standards of business ethics, including the prohibition of all forms of corruption, bribery, and illegal commissions. There should be internal anti-corruption policies and training for employees that prevent unethical behavior. Any case of suspected breach of ethics must be reported promptly and properly addressed.

5.2. Fair competition and market practices

Suppliers should conduct their business in a way that promotes fair competition and complies with antitrust rules. Price collusion, market sharing, manipulation of tenders and abuse of dominant position are unacceptable. All transactions and contracts should be based on sound business premises, not on unfair practices.

5.3. Protecting confidential information and intellectual property

Suppliers must protect the confidential information of the Company, its customers and partners and respect intellectual property rights. You may not disclose, copy, or use such information for any unlawful or detrimental purpose. It is essential to implement appropriate data security measures and train employees in the protection of sensitive information.

6. Maintain accurate financial and operational records

6.1. Fair reporting

Suppliers must ensure that all financial transactions and business reports accurately reflect the actual course of the company's operations. It is not allowed to enter data in a false way or to mislead business partners. Regular checks and audits help to maintain transparency and reliability of financial information.

6.2. Compliance with accounting standards

Financial records should be maintained in accordance with internationally recognized standards (IFRS) or national accounting principles (GAAP). Books, registers and documents are required to be easily verified and audited by internal and external authorities. Any deviations from the applicable rules should be corrected immediately.

6.3. Irregularity control and reporting mechanisms

Suppliers should implement effective internal control systems and irregularity reporting mechanisms. Employees should be able to report suspected financial misconduct in a confidential manner and without the risk of retaliation. Such procedures allow you to react quickly to potential risks and minimize damage to your business.

7. Responsibility in the supply chain

7.1. Tracing the origin of raw materials

Suppliers are responsible for monitoring the entire supply chain, including the origin of raw materials and the practices used by subcontractors. It is important that all partners adhere to the same ethical, environmental and employee standards. Regular audits and risk assessments help identify potential violations and take corrective action.

7.2. Requirements for subcontractors

Suppliers must require their subcontractors to comply with the principles contained in this Code. Ethical expectations in contracts and contracts should be clearly defined and their implementation monitored. If violations are detected, including forced or child labour, corrective actions should be taken, including the possibility of terminating cooperation.

8. Compliance and monitoring

8.1. Audit and conformity assessment

Arlen reserves the right to conduct audits and assess the compliance of the supplier's activities with the provisions of this Code. Providers must ensure access to facilities, documentation and personnel to carry out such activities. These audits allow you to verify compliance with standards and identify areas for improvement.

8.2. Implementation of recovery plans

If deficiencies are found, suppliers are required to prepare and implement corrective action plans within a reasonable timeframe. These actions should effectively eliminate the identified problems and prevent their recurrence. Monitoring the implementation of recovery plans is crucial for maintaining compliance and trust in business relationships.

8.3. Consequences of violations and cooperation

Repeated violations of the Code or lack of cooperation in audit processes may result in the termination of business relationships. Suppliers are responsible for maintaining compliance standards at all levels of the business. Clearly defined consequences are a preventive mechanism and motivate to comply with the principles of ethics and the law.

9. Reporting violations

This Policy is a specification of the guidelines contained in **the Code of Ethics of Arlen S.A.**, therefore reporting potential violations is carried out according to the same principles. In addition, detailed rules for reporting violations are described in **the Whistleblowing Policy**.

Applications can be submitted:

- a) to a supervisor or a higher-level supervisor (in the case of reports made by employees or associates of ARLEN S.A.),
- b) directly to the **Ethics Ombudsman** (in any case) at: etyka@arlen.com.pl or the Office of the Management Board of Arlen S.A., 17 A. Branickiego Street, 02-972 Warsaw,

- c) In matters requiring legal interpretation, support is provided by the **Legal Department of Arlen S.A.** at prawny@arlen.com.pl or the Office of the Management Board of Arlen S.A., 17 A. Branickiego Street, 02-972 Warsaw.

10. Final provisions

This Policy enters into force on 1 October 2025 and is effective until it is repealed or replaced by a new document.

The Policy is subject to annual review and updating by the relevant organizational units of Arlen S.A., taking into account regulatory and organizational changes and best market practices.

The Management Board of Arlen S.A. together with the Company's subordinate organizational units, it is responsible for supervising the implementation and effectiveness of the application of the provisions of this Policy.