CODE OF BUSINESS ETHICS

ROLV Group Sp. z o.o.

§1
Ethical Standards

The Code of Business Ethics of ROLV Group sp. z o.o. (hereinafter: "the Company") sets forth the fundamental ethical principles applicable to all employees, associates, and persons acting on behalf of the Company.
The purpose of the Code is to foster an organizational culture based on integrity, responsibility, mutual respect, and transparency in business relationships.
The Code is a set of values and principles that define the standard of conduct in relations:

- within the organization,
- with business partners,
- with customers,
- with public institutions,
- with society and the natural environment.

In its operations, the Company adheres to principles derived from widely recognized international standards, in particular:

- the Universal Declaration of Human Rights,
- the UN Guiding Principles on Business and Human Rights,
- the principles of sustainable development,
- the principles of fair competition and responsible business.

§2
Ethical Values

ROLV Group sp. z o.o. conducts its business activities based on the following values:
1. Respect for human rights
The Company respects international human rights standards.
No form of discrimination is permitted on the basis of:

- gender
- age
- nationality
- ethnic origin
- religion or belief
- sexual orientation
- disability
- form of employment

Every person associated with the Company has the right to dignified and fair treatment.

2. Mutual respect and openness
Relationships between employees and colleagues are governed by the principles of mutual respect, honesty, and openness.
The Company fosters an organizational culture based on:

a) cooperation,
b) knowledge sharing,
c) transparent communication,
d) constructive conflict resolution.

All disputes should be resolved in a professional manner and with respect for the dignity of all parties.

3. Environmental Responsibility

The Company conducts its business with respect for the natural environment and local communities.
ROLV Group strives to:

- minimizing the negative impact of its operations on the environment,
- the rational management of resources,
- supporting solutions that promote sustainable development.

4. Integrity and Transparency

All of the Company's business activities are conducted in an honest and transparent manner.
The Company adheres to the principles of:

- fair competition,
- conducting business with integrity,
- anti-corruption and anti-fraud.

Employees are required to use only legal software and resources provided by the Company.

5. Responsibility and Commitment

The Company's employees and associates perform their duties in a responsible and professional manner.
Every employee is required to:

- take care of the Company's assets,
- manage resources efficiently,
- act in the Company's best interests,
- develop their professional competencies.

§3
Work Standards

ROLV Group sp. z o.o. complies with applicable labor laws and international standards regarding employment conditions.
The Company ensures:

- safe and hygienic working conditions,
- respect for employees' rights,
- equal treatment in the workplace,
- opportunities for professional development.

The Company does not tolerate:

- forced labor,
- child labor,
- any form of employee exploitation.

§4
Professional Standards

1. Conflict of Interest

Employees should avoid situations in which their private interests could influence decisions made on behalf

of the Company.
A conflict of interest is deemed to exist, in particular, when:

- an employee makes business decisions that could bring them personal benefit,
- family or personal relationships influence business decisions,
- an employee engages in activities that compete with the Company.

In the event of a potential conflict of interest, the supervisor must be informed immediately.

2. Prohibition of Harassment and Discrimination
The Company does not tolerate any form of:

- bullying,
- harassment,
- discrimination,
- psychological or physical aggression.

Every employee is required to address behavior that violates the dignity of others.

3. Professionalism
The Company's employees perform their duties with the utmost care and professionalism.
The following are expected:

- reliability,
- responsibility,
- respect for business partners,
- maintaining the high quality of services provided.

4. Confidentiality of Information
Employees are required to maintain the confidentiality of all information regarding the Company's operations, in particular:

a) commercial information,
b) financial data,
c) customer and business partner data,
d) technological information.

The obligation of confidentiality remains in effect even after the termination of employment with the Company.

5. Compliance with the Law
All employees and associates of the Company are required to act in accordance with applicable laws and the Company's internal regulations.

6. Protection of personal data:

The Company processes personal data in accordance with applicable data protection laws and regulations .

§5
Responding to violations

The Company provides a mechanism for reporting violations of ethical principles and legal regulations.
Reports may specifically concern:

- unethical business practices,
- financial fraud,
- legal violations,
- cases of discrimination or workplace bullying.

The Company guarantees:

- confidentiality of reports,
- protection for individuals reporting violations in good faith,

- no retaliation against whistleblowers.

Each report is reviewed by authorized personnel within the Company.
Reports may be submitted in accordance with the separate Internal Reporting Procedure (Whistleblower Reports) in effect at Company .

§6
Implementation of Ethical Values

The Company's Management Board is responsible for the implementation and observance of the principles of this Code.
Every employee and associate of the Company is required to:

- familiarize themselves with the Code,
- apply its principles in their daily work,
- reporting any violations.

Behaviors consistent with the Company's values may be recognized and promoted within the organization.

§7
Final Provisions

This Code of Business Ethics shall enter into force on the date of its approval by the Management Board of ROLV Group sp. z o.o.

Effective Date:

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ROLV Group sp. z o.o.
Leszek Sowiński
Chairman of the Board