

ROCKFIN

Trusted by Industries



**Code of Conduct
for Business Partners**



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Introduction

The Rockfin Sp. z o.o. Code of Conduct for Business Partners defines the fundamental principles of cooperation with suppliers, subcontractors, and other business partners. This document plays a key role in promoting the values and principles of responsible business conduct at Rockfin Sp. z o.o., defining standards for business ethics, human rights, and environmental protection.

Rockfin Sp. z o.o. conducts its business in accordance with the following values:

- People
- Safety
- Cooperation
- Excellence
- Innovation

We also expect our business partners to adhere to these values. Their full text is available here: <https://www.rockfin.pl/about-us/our-position>

The Code of Conduct is based on international standards, specifically those set forth in the following acts:

- The Universal Declaration of Human Rights (1948), adopted by the UN General Assembly,
- The UN Convention on the Rights of the Child (1989),
- The OECD Guidelines for Multinational Enterprises (last updated: 2023),
- The UN Guiding Principles on Business and Human Rights (2011),
- The Fundamental Conventions of the International Labour Organization (ILO),
- The Ten Principles of the UN Global Compact (2000),
- The Paris Agreement on Climate Change (2015), and other international environmental conventions.

In addition to adhering to the Code below, Rockfin Sp. z o.o. business partners are obligated to comply with all applicable laws and international standards. All activities undertaken within the framework of cooperation should be consistent with the principles of honesty, transparency, and social responsibility.



Definitions

Business Partner

any external entity with which Rockfin Sp. z o.o. maintains a business relationship as part of its operational, design, or commercial activities. Business Partners include, in particular: suppliers of materials and components, service providers, subcontractors, distributors, customers, consortium partners, and other participants in the value chain.

Business partner employee

a person employed by the business partner under an employment contract.

Business partner's associate

a person who is not in an employment relationship, but provides services or carries out orders for a business partner, based on civil law contracts, B2B contracts or other forms of cooperation.

Labour standards and human rights

Respect for dignity and fair treatment

The business partner is obliged to respect human rights and employee rights in its operations and business relationships.

Every employee and associate of the business partner should be treated with respect and dignity. All forms of physical and psychological violence, harassment, bullying, coercion, and other behaviours that violate the personal integrity of employees and associates are prohibited.



Commitment to a discrimination-free environment

The business partner is obliged to ensure equal treatment and equal opportunities for its employees and collaborators, including refraining from any form of discrimination. This applies to employment relationships, in particular employment, training, remuneration, promotion, termination, retirement, and disciplinary measures, as well as other situations in which unequal treatment may occur, regardless of the nature of the relationship.

Discrimination is prohibited on the basis of, among other things, age, disability, ethnic origin, marital status, gender, skin colour, membership in a labour organisation, nationality, political views, religion or belief, sexual orientation, pregnancy, social origin, other personal characteristics, or other objectively unjustified circumstances. The business partner should prevent and actively counteract all forms of discrimination.

Forced labour and contemporary forms of slavery

The business partner does not use forced labour. Forced labour refers to any work or service demanded from an individual under threat of penalty, which that individual does not undertake voluntarily.

Forced labour can take various forms, including:

- withholding of identity documents or salary,
- forced labour used to repay debts, commonly referred to as “debt bondage”,
- restriction of freedom of movement,
- threats of financial, physical, or psychological punishment,
- compelling individuals to work under threat of losing basic rights or entitlements.

The business partner complies with the prohibition against modern slavery and all other practices similar to slavery, and in particular allows employees to terminate their employment without financial penalties.

The business partner complies with the prohibition against human trafficking and does not cooperate with entities that may engage in such activities.

Child labour and protection of minors

Any form of child labour is strictly prohibited. Business partners are obliged to comply with national labour laws and international standards for the protection of children and young people, in particular International Labour Organisation (ILO) Convention No. 138 concerning the Minimum Age for Admission to Employment (1973) and ILO Convention No. 182 concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour (1999).

The minimum age for employees and co-workers must not be lower than the age at which compulsory schooling ends. The employment of workers under 15 years of age (or the age limit set by national law) is prohibited, and minors under 18 years of age are prohibited from working at night.

Salary and working hours

The business partner is obligated to comply with all generally applicable laws regarding wages and working hours. Wages and other benefits must meet industry standards and the minimum requirements established by local regulations. Wages must be clearly defined and paid regularly and in full.

Deductions for benefits in kind or other obligations shall be made solely in compliance with applicable laws, and only to the extent and in the amount allowed. They must be clearly justified, proportionate to the value of the benefit, and must never result in payment of wages below the statutory minimum wage.

Business partner:

- is obligated to pay the statutory contributions and benefits due to employees and their collaborators under generally applicable provisions.
- is obligated to regularly provide written and transparent information regarding working conditions, pay terms, and remuneration components.
- ensures that its employees do not work longer than the statutory permissible working hours and take advantage of the rest breaks required by law.

Employees shall not be obliged to work beyond legally established working hours on a regular basis. Overtime must be compensated separately or reimbursed in the form of time off, in accordance with national regulations.

Freedom of association and collective bargaining

The Business Partner is obligated to ensure employees' rights of association and collective bargaining in accordance with applicable law. Employees may form and join trade unions and other forms of employee representation. They also have the right to collective bargaining and, within the limits set by law, to strike to resolve issues related to working conditions and remuneration. The exercise of these rights must not lead to any reprisals or retaliatory actions by the Business Partner.

Safety and health

The safety of our business partners' employees and associates is paramount and unquestionable. Our business partners are obligated to ensure a work environment that does not pose a risk to life or health, and all actions taken in this regard must comply with applicable laws, industry standards, and best practices.

Our business partners are obligated to:

- Comply with occupational health and safety standards, apply effective protective measures, and take action to prevent accidents, occupational diseases, and excessive physical and mental fatigue.
- Provide special protection for pregnant women, young workers, and other groups requiring additional support in accordance with legal provisions.
- Maintain the workplace in a safe and hygienic condition, with access to drinking water, clean toilets, ventilation, adequate lighting, and-if necessary-food storage space.
- Ensure visible and accessible emergency exits and equip the facility with first aid and fire-fighting equipment.
- Employ qualified medical personnel, if required by national law.

- Equip employees with personal protective equipment appropriate to the position and hazards, free from defects, and meeting applicable standards.
- Regularly conduct occupational health and safety training, with particular emphasis on newly hired, transferred, or exposed employees. Training should be repeated after each accident or change in working conditions.

All persons employed and cooperating with the Business Partner should have appropriate competences for the requirements of the position and be informed about potential risks related to the tasks assigned to them.

Adequate housing conditions

If the Business Partner provides accommodation for employees or collaborators, it must meet safety standards and ensure appropriate sanitary, hygienic, and living conditions in accordance with applicable standards. Accommodation should guarantee access to clean water, adequate ventilation, heating, and sanitary facilities that meet hygiene standards.

Disciplinary measures

Disciplinary measures must be applied in accordance with national law and universally recognised human rights. Any unjustified disciplinary action is prohibited, including, in particular, withholding wages or social benefits, withholding identification documents (e.g., ID cards, passports), or restricting freedom to leave the workplace.





Society

The business partner undertakes to respect the rights, culture, and traditions of the local communities in which it operates or which may be affected by its collaboration with Rockfin Sp. z o.o.

All activities should be carried out responsibly, transparently, and with respect for the interests of these communities. The business partner will not undertake activities that could lead to violations of human rights, environmental degradation, or limit local communities' access to resources essential for their survival and development. For projects that may impact the living conditions of these communities, the business partner undertakes to conduct thorough and transparent consultations.

Environment



Compliance with environmental laws and obligations

The business partner undertakes to comply with all applicable national and international environmental laws and regulations. It should also apply best practices and principles derived from recognised environmental standards.

Reducing negative impact on the environment

The business partner takes steps to minimise its environmental impact, including by reducing greenhouse gas emissions, limiting the consumption of raw materials and water resources, and implementing a circular economy strategy. It should also analyse and monitor its environmental footprint and implement mitigation measures to reduce it.

Greenhouse gas and air pollutant emissions

The business partner commits to reducing greenhouse gas emissions (CO₂, CH₄, N₂O) in accordance with the principles of decarbonisation and the transition to renewable energy sources.

It should also minimise emissions of air pollutants such as dust, sulphur oxides (SO₂), nitrogen oxides (NO_x), volatile organic compounds (VOCs), and other harmful substances by using emission-reducing technologies.

Water management and use of water resources

Business partners are obligated to effectively manage water resources, minimise water consumption, and prevent water pollution.

Water used in production processes should be purified and reused to the greatest extent possible.

Efforts should be made to reduce the consumption of fresh water, especially in areas affected by shortages.

Waste management and hazardous substances

The business partner commits to minimising the amount of waste generated through reduction, reuse, and recycling efforts. It should also implement appropriate procedures for managing hazardous substances, ensuring their proper storage, transportation, and disposal in accordance with legal regulations. Particular attention should be paid to reducing electronic and plastic waste, striving to eliminate single-use plastics.

Protection of biodiversity and ecosystems

The business partner shall not engage in activities that lead to the destruction of natural habitats, deforestation, or ecosystem degradation.

It should implement practices that support biodiversity conservation, including adopting solutions that are friendly to fauna and flora, and limiting the use of harmful pesticides and herbicides.

Ecological certification standards, such as FSC (for wood products), should be considered in their business activities.

Sustainable use of raw materials and rare earth elements

The business partner commits to responsibly sourcing raw materials, including rare earth elements, in a manner that minimises negative impacts on the environment and local communities.

It should prioritise the use of recycled materials and take steps to verify the origin and sustainability of raw material extraction, including through supplier audits where possible or through the use of credible supplier certificates and declarations.

The extraction and processing of rare earth elements and other strategic raw materials should be conducted in compliance with environmental standards and human rights.

Environmental responsibility in the supply chain

The business partner commits to monitoring and enforcing environmental requirements within its supply chain.

It should collaborate with suppliers to improve environmental standards, reduce the impact of its operations on the climate, and implement sustainable development strategies.



Corporate governance

Anti-corruption

The business partner rejects and prevents all forms of corruption, including so-called facilitation payments (unofficial payments made to speed up routine administrative actions by public officials). The business partner ensures that employees, nor anyone acting on behalf of or at the request of the business partner, grant, offer, or accept bribes, kickbacks, improper gifts, or other improper payments or benefits from customers, officials, or other third parties.

If any form of corruption is identified, the business partner takes decisive steps to correct and prevent further incidents of this type.

Transparency and cooperation with Rockfin Sp. z o.o.

The business partner is obligated to maintain a clear accounting system that allows for insight into their actions in the event of potential violations, such as corruption, bribery, or fraud.

There must be no exchange of gifts or cash between the business partner and Rockfin Sp. z o.o. employees for personal gain.

The business partner must not induce employees to make false statements or falsify documents intended to demonstrate compliance with the Code. The business partner must not offer auditors bribes that would favourably influence audit results.



Strict ban on involvement in or facilitation of money laundering

The Business Partner is obligated to comply with applicable local and international laws regarding anti-money laundering and countering the financing of terrorism, in particular the Act of 1 March 2018 on Counteracting Money Laundering and Counteracting the Financing of Terrorism and the provisions of the AML Directive.

As part of its business activities and business relationship with Rockfin Sp. z o.o., the Business Partner is obligated to implement appropriate procedures for customer identification and verification, reporting suspicious transactions, and ensuring appropriate internal controls to prevent involvement in money laundering.

Compliance with sanctions and embargoes

The business partner is obligated to comply with all applicable international and national sanctions and trade embargoes. The business partner shall not engage in any activity aimed at circumventing or violating such sanctions. In particular, it is prohibited to conduct transactions, enter into agreements, or facilitate activities that could circumvent applicable legal or regulatory restrictions

Counteracting conflicts of interest

The business partner is obligated to avoid conflicts of interest in their relationships with Rockfin Sp. z o.o. and to promptly report any situations that could give rise to one. In particular, the business partner may not engage in personal, financial, or business relationships with Rockfin Sp. z o.o. employees that could affect the impartiality of decisions.



Prohibition of supporting terrorism and armed groups

The business partner may not provide any form of support to terrorist organisations, armed groups, or other entities engaged in activities that threaten international security. This prohibition includes both financial and material support, as well as indirect support – including through purchases, supplies, or other economic transactions.

Avoiding so-called conflict raw materials

The business partner undertakes to avoid purchasing raw materials, materials, and components originating from areas affected by armed conflict or controlled by armed groups, in particular conflict minerals (including tin, tantalum, tungsten, and gold). The business partner implements measures to identify the origin of raw materials and ensures that it does not contribute to the financing of armed conflict.

Fair competition

The business partner is obligated to comply with the principles of fair competition and antitrust law. In particular, it is prohibited to exchange confidential or commercially sensitive information between competitors, coordinate prices, sales terms or market sharing, abuse a dominant or monopolistic position.

Timely settlement of financial obligations

The business partner is obligated to timely and reliably settle all liabilities to its suppliers, subcontractors, and other business partners. Payments for goods and services should be made in accordance with contractual terms and in a manner that does not lead to abuses against smaller or weaker market participants.

Execution within the value chain, including the supply chain

The business partner ensures that it will properly comply with the standards of this Code of Conduct throughout the supply chain and enforce them towards its business partners through appropriate contractual provisions.

Data protection, confidential information and cybersecurity

The business partner is obligated to ensure data protection and adherence to the highest cybersecurity standards within its collaboration with Rockfin Sp. z o.o., in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council (GDPR), the Personal Data Protection Act, the NIS2 Directive, and national regulations on information system security.

The business partner is also obliged to protect all commercial and confidential information to which it has gained access through its collaboration with Rockfin Sp. z o.o. or Rockfin Sp. z o.o.'s customers. This information may not be used, disclosed, or shared without the prior written consent of Rockfin Sp. z o.o., except as required by applicable law. The business partner will ensure appropriate technical and organisational measures to protect such information against unauthorised access, disclosure, or loss.



All confidential information, personal data, and business data must be processed securely, in accordance with applicable laws and Rockfin Sp. z o.o.'s internal regulations.

Intellectual property protection

The business partner is obliged to protect the intellectual property of Rockfin Sp. z o.o. and may only use it in accordance with the mutually agreed terms of collaboration. All information, technologies, patents, trademarks, and other intellectual property rights must be treated as confidential and may not be shared or used without the prior consent of Rockfin Sp. z o.o. This also applies to information, technologies, patents, trademarks, and other intellectual property rights of Rockfin's contractors if provided in connection with the performance of the agreement.

The business partner is also obligated to immediately notify Rockfin Sp. z o.o. of any identified or suspected infringements of the Company's intellectual property rights and to fully cooperate in investigating such cases.

Audits

Rockfin Sp. z o.o. is authorised to verify compliance with this Code of Conduct, to the extent appropriate and based on a risk assessment. For this purpose, the Business Partner is obligated, upon Rockfin Sp. z o.o.'s request, to provide all necessary information and, upon prior notice, allow Rockfin Sp. z o.o. to conduct an on-site audit at the Business Partner's premises. An audit may also be conducted by a third party entrusted by

Rockfin Sp. z o.o., provided that confidentiality obligations are in place. Compliance with data protection laws and the Business Partner's trade secrets will be ensured.

If any irregularities are identified as a result of the audit, the auditor appointed by Rockfin Sp. z o.o. will submit a report to the Business Partner with comments and recommendations, which the Business Partner is obligated to implement.

Remedies or termination of cooperation

A breach of the obligations arising from this Code of Conduct entitles Rockfin Sp. z o.o., in particular, to grant the Business Partner an appropriate deadline to remedy the breach, and in the event of failure to comply, to terminate the agreement, if necessary due to the seriousness and nature of the breach. It is hereby established that no

further deadline needs to be granted to remedy a breach if the breach is deemed serious.

In the event of termination, Rockfin Sp. z o.o. will not be obligated to compensate the Business Partner for any damages resulting from the termination of the agreement.

Reporting violations

Business partners, their employees and associates may report any violations of the Code through designated communication channels.

Contact details for reporting violations:
ethics@rockfin.pl

We ensure full confidentiality and protection of persons reporting irregularities.

Final provisions

This Code comes into force on the date of its publication and may be updated depending on changing regulations and ethical standards. Engaging with our company entails accepting and committing to adhere to this Code.



We, the undersigned members of the Management Board, hereby confirm the approval and implementation of the Code of Ethics, which defines the standards of conduct and cooperation with our business partners. We are committed to building relationships based on mutual respect, integrity, and transparency.

Date:

10.09.2025

Signatures of Management Board members:

Michał Wróblewski
General Director,
President
of the Management Board

Paweł Jaszewski
Project Management
Director,
Vice President
of the Management Board

Michał Markowski,
PhD, ACCA
Financial Director,
Vice President
of the Management Board



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