



**CODE  
OF CONDUCT**  
IN THE PCC GROUP



PLEASE REVIEW  
**THE CODE  
OF CONDUCT**

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# — 01 INTRODUCTION

**” Ethics is like chemistry** - its values define us in relation to the world, its reactions are complex but they improve things they interact with.

## \_01 INTRODUCTION

At PCC Group we believe that effective business conduct should take into account the key aspects of sustainable development and social responsibility towards all stakeholders within and outside the organisation. In addition, we are aware that employees are one of the critical resources of the PCC Group which implements its standards, including those relating to ethical aspects. Therefore, we have adopted for use this Code of Conduct in the PCC Group (hereinafter: Code of Conduct, Code), for shaping appropriate attitudes of employees, as well as building positive relationships with the environment in which our organization operates.

This Code of Conduct applies to all employees of the PCC Group, including management and top executives.

Every person in charge of an organisational unit shall inform his/her employees in an understandable way of the provisions of the Code of Conduct and oblige them to comply with all the rules contained herein.

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### Words from the Management Board

#### Ladies and gentlemen,

As the PCC Group has grown, ethical responsibility has become an important part of our business culture. We are successful, and that is why conducting our business in compliance with adopted ethical standards takes on particular importance. It contributes to the satisfaction of our stakeholders and to closer relations with local communities and the environment in which we operate.

In the current realities of the chemical industry, the best chances of success are ascribed to those manufacturers who, in addition to high product quality, favourable prices or innovative application solutions, offer their customers a range of added, intangible values, such as ethical citizenship\*, among others. Therefore, the investment in building strong communities inside and outside the company is an integral part of it, underlining the commitment to a sustainable future, providing a solid platform for our business.

**Wiesław Klimkowski**  
President of the Board  
PCC Rokita SA

**Rafał Zdon**  
Vice President  
PCC Rokita SA

\* Ethical citizenship is belonging to environments that realise and propose the ethical values of their activities.

## Code of conduct as a basis for ethical principles in the company and its environment

The PCC Group attaches great importance to ensuring the company's continuous development by complying with applicable laws, adopted regulations and creating conditions that allow employees to freely express their opinions on the problems that arise, as well as to take concrete actions to prevent the violation of applicable legal and ethical standards.

Ethical conduct towards all stakeholders plays a very important role in the PCC Group's value system. Violation of these principles is not only contrary to these values, but also damages the reputation of the entire organisation and can have serious legal consequences.

### What is the purpose of the code of conduct?

The Code defines standards of conduct, relating to corporate responsibility and appropriate behaviour in the workplace, which all employees are expected to follow in their day-to-day tasks and strategic business decisions. The Code clearly articulates values relating to honesty, transparency, and ethical conduct in every area of activity. It sets out the rights and obligations of employees, which must be fulfilled in order to maintain a high level of business ethics. The content of the Code will be subject to appropriate modification, in accordance with changes and developments of the PCC Group, considering the new legal and social conditions.

It is important to recognise that some situations are not easy to resolve. The PCC Group Code does not present ready-made solutions to problems, but points the way forward in areas of difficult ethical decision-making by providing practical guidance. We adopt an open attitude towards our stakeholders in co-creating this Code. We believe that whatever our role, wherever we operate and wherever we are going, ethical principles apply to every one of us, without exception.



*If you have questions about decisions you have made, are looking to resolve an interpersonal issue, have witnessed unethical behaviour or have other ethical questions, please read the Code of Conduct. See if any issues of concern are addressed. Then, ask your supervisor or contact CWB Partner's Human Resources Department\*\*. You may also send an e-mail to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There is always someone who can help you find a way to solve your problem.*

\*\* CWB Partner Sp. z o.o. is an entity in the structure of the PCC Group, providing outsourcing services in the area of, inter alia, human resources and payroll, financial, accounting, tax debt collection.

## PCC GROUP'S ETHICAL VALUES INCLUDE ASPECTS COVERED BY 4 THEMATIC MODULES

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- 10 / Health and safety at work
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## - 02 CORPORATE RESPONSIBILITY

Conducting business in compliance with applicable local, national and international laws is an important part of the PCC Group's strategy and contributes to its success.

## \_02

### CORPORATE RESPONSIBILITY

#### 01 / Compliance

The PCC Group operates in international markets, taking into account the legal provisions as well as customs in force in different political and legal systems.

Every employee responsible for operations in the PCC Group, is required to demonstrate knowledge of basic legal and ethical standards, as well as the policies and internal normative acts in force in the place of employment. Breaches of applicable laws, ethical standards or internal regulations may lead to serious consequences in the form of financial penalties, criminal sanctions or loss of reputation for the PCC Group.

Where the provisions of the PCC Group Code of Conduct set higher ethical standards than local law, the guidelines in this document should be applied unless doing so would lead to illegal activities. If local law guarantees higher standards than those contained in the Code of Conduct, these must always be respected and taken as paramount.

#### 02 / Risk management

The activities of the PCC Group are associated with different types of risks, which include, among others: legal risk, operational risk, financial risk, as well as risks associated with the organisation's environment.

Risk management is part of the organisation's governance process, which works by:

- the systematic implementation of risk identification and assessment activities;
- establishing and implementing action plans to address unacceptable risks;
- ongoing monitoring of risks, response to identified incidents and communication and reporting;
- integrating risk information into decision-making processes;
- improving the risk management system adopted.

A comprehensive analysis of risks allows rapid steps to be taken to counter unexpected events. PCC Rokita SA and PCC Exol SA have implemented a Risk Management Policy. The policy defines objectives and framework of conduct in the area of risks for all employees of the company.



*The activities of the PCC Group are associated with different types of risks, which include, among others: legal risk, operational risk, financial risk, as well as risks associated with the organisation's environment.*

### 03 / Conflict of interest

Conflicts of interest arise when the optimal decision for a particular PCC Group company conflicts with an employee's personal professional or financial interests, interfering with professional judgement and objectivity.

In the PCC Group, all employees, working with different stakeholder groups, are required to act in the best interests of the company and the Group. If a conflict arises, you must inform your superiors. An existing conflict of interest may influence an employee's decision to cooperate with a given stakeholder if the employee's professional position allows it to influence mutual business relations.

Prompt disclosure of potential or already existing conflicts of interest in the workplace enables them to be investigated and resolved quickly.



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*If you have been involved in a conflict of interest, you are required to disclose it. Report to your supervisor or contact a member of CWB Partner's Human Resources Department. You can also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone to help you find a way to resolve the issue. Let a competent person review the facts of your problem and await a decision on how to proceed.*

### 04 / Corporate governance (applies to PCC Group Companies listed on the WSE)

Good Practices of Companies Listed on the WSE is a set of corporate governance principles and rules of conduct affecting relations between listed companies and their market environment. They are an important element in building a competitive position and contribute significantly to strengthening the attractiveness of the Polish capital market.

Corporate governance comprises a set of principles of conduct addressed to both the corporate bodies of companies and the members of those bodies, as well as to all shareholders. The principles of corporate governance relate to the broadly understood management of a company. The aim of corporate governance is therefore to create tools to support effective management, effective supervision, respect for shareholder rights and transparent communication between the company and the market.

PCC Group Companies listed on the WSE are obliged to apply the principles of corporate governance, resulting from the Good Practices of Companies Listed on the WSE. Detailed information about the principles of corporate governance applied by the listed companies of the PCC Group is available on their websites.



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*If you have any doubts regarding compliance with the adopted corporate governance principles, you should consult the employees of the PCC Rokita/PCC Exol Investor Relations Department. You may also contact an employee of the HR Department of CWB Partner, as well as send an e-mail to: [etyka@pcc.eu](mailto:etyka@pcc.eu).*

## 05 / Respect for company assets

All resources and property of PCC Group companies are their property and provide support to employees in carrying out tasks assigned by the employer. Each employee is therefore obliged to respect and protect the company's property.

Inappropriate use of resources may affect all employees and may have the effect of generating unnecessary costs and, consequently, worsening the company's financial performance. Therefore, each employee is obliged in particular:

- to protect the company's property, preventing its loss, damage and waste;
- to ensure that company assets are used for their intended purpose and by authorised persons;
- to respect the rules on transfer, sale and lending of company property without authorisation;
- not to use company property for private purposes without authorisation.



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*We use company assets in a responsible and rational manner. We strive to avoid unnecessary costs to the company associated with the misuse of resources and property. If you are faced with a situation involving misuse or abuse of property, you should report it to your supervisor or contact CWB Partner's Human Resources Department employee. You may also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There is always someone who can help you find a way to resolve the problem. Never underestimate the waste or misappropriation of property. Respecting and protecting property contributes to the financial security of the company.*

## 06 / Communication and representation of the company in its environment

The PCC Group constantly promotes the idea of efficient and open communication, both internally and externally, while respecting the principles of confidentiality of information concerning the activities of the company and its business partners.

Every employee must conduct himself or herself in a manner that builds the reputation of the company, represents it with dignity and demonstrates its values, while maintaining all standards of business culture. You should avoid speaking on behalf of the company without proper authority and should not make any statements or declarations beyond your authority.

Every person employed by the PCC Group is committed to acting in the best interests of the company and the Group. The organisation's reputation depends on the behaviour of each of our employees. Every day we put a lot of effort into building a positive image of our organisation.



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*If you ever find yourself in a situation where the company's reputation is being tarnished, or if you encounter an issue of employee misconduct that may affect the company's image, do not hesitate to respond. Remember that unauthorized employees may not distribute information about the company, take positions on behalf of the company on any issues or express opinions, or put the company's name on them. If you find that the information you are disseminating is not accurate, report to your supervisor or contact a CWB Partner's Human Resources employee, or you can send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve the issue.*



## 07 / Respect for and support of local customs and cultures

The PCC Group's activities are based on acting in accordance with the culture and customs of the communities with which the organisation comes into contact.

We reject any form of discrimination. We respect and celebrate the customs, cultures and religions of the different communities with which we interact in our daily work. We believe in the value of diversity, which fosters creativity and development, treating it as a great asset.

Any inappropriate jokes or offensive remarks related to local customs are not acceptable in our company. It shows a lack of respect and regard for local communities and customs.



We respect  
and celebrate



*If, in the course of your duties, you have encountered cultural discrimination and a lack of respect for local customs by other PCC Group employees, please report to your supervisor or contact an employee of the CWB Partner Human Resources Department. You can also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can respond to your report and help you find a way to resolve the issue.*





## – 03 BUSINESS RELATIONS



Business relationships are based on building reciprocal business relationships...

## \_03

### BUSINESS RELATIONS

#### 01 / Bribery and corruption

Business relationships are based on building reciprocal business relationships in which the supplier and customer form social, economic and technical ties with the aim of reducing the costs resulting from mutual cooperation and increasing the value delivered.

Bribery and corruption involve giving or receiving promises, gifts or money from private or public persons in return for favours, financial benefits, illegal acts or other material or immaterial advantages. Therefore, honesty and transparency in relations with business partners are an essential element of mutual respect, trust and good business practice.

The PCC Group does not accept any business practices that involve breaking the law, fraud, corruption or bribery. For this reason, all employees are required to comply with the rules that ensure the elimination of corruption and bribery.

In particular, each employee is obliged to:

- not to provide money or other material benefits to public officials or business partners in order to persuade them to make favourable decisions for the company;
- not to accept or demand money or other material benefits from business partners or representatives of public institutions in exchange for favourable business decisions for the company.

Customary and occasional gifts of low value and hospitality may be accepted, provided that they comply with applicable law. Care must be taken to ensure that all gifts offered are consistent with the Company's values and that their origin and method of manufacture do not violate elementary principles of ethics and respect for human rights.

Every employee of the PCC Group, when offering or accepting gifts or other gratuities, is required to act transparently, in accordance with company policy, industry standards and applicable law.



*If, in the course of your duties, you have encountered an attempt at corruption or bribery and are concerned that the matter may be uncomfortable for you, please report to your supervisor or an employee of the CWB Partner's Human Resources Department, or contact the General Counsel. You may also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve the issue. Do not hesitate to speak openly about your dilemmas and thoughts. When accepting or giving gifts, always act wisely and think about the possible consequences. Don't create or avoid situations where you might feel bribed. Do not pressure business partners into accepting valuable gifts. Always be aware of the ethical values of the stakeholders with whom you are working.*

## 02 / Fair competition principles

Business competition is an extremely important factor in determining economic growth. It makes it possible to improve the quality of products offered on the market, gaining an advantage and acquiring the opportunity to seek new, innovative applications and advantages. Competition intensifies the organisation's efforts at self-development, making it possible to offer customers a range of products with different characteristics. We respect all of our competitors operating within the sphere of our business activities.

All employees are committed to unconditionally upholding the principles of fair competition and acting in accordance with the competition laws applicable to the regions of the world in which they conduct business.

### In particular, each employee is obliged to:

- entering into agreements and organised activities which do not have the effect of restricting market competition;
- not provide competitors or other stakeholders in the company's business sphere with any confidential information regarding, for example, pricing policies, strategies or customer data;
- apply the precautionary principle in business discussions;
- not inducing the company's customers and suppliers to stop cooperating with competitors and not taking actions to limit an access to sources of supply for the competing entities;
- not to disseminate untrue information and opinions about the quality of products and not to undermine the knowledge and competence of employees of competing companies; all matters concerning competing entities and tasks requiring the involvement of market competition data should be consulted with the Legal Counsel

Respecting the principles of fair competition is a marker of honesty and business integrity for our customers and suppliers. This is why we comply with the relevant laws on fair competition and seek advice from Legal Counsel if problems arise.



*If, in the course of performing your job, you become aware of a violation of fair competition rules and are concerned that the matter may be uncomfortable for you, report to your supervisor or contact an employee of the CWB Partner's Human Resources Department or Legal Counsel. You may also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve the issue.*

## 03 / Ensuring product quality and safety

Product quality and safety is one of the most important issues for the PCC Group and its customers. By defining our customers' needs and treating them with respect, we build trust, which is the foundation of good cooperation and contributes to a good reputation.

Every employee shall be committed to achieving the highest quality products, from manufacturing to marketing. The commitment applies in particular to:

- respond immediately to any concerns:
  - product safety and factors that could adversely affect people and the environment;
  - quality control and laboratory analyses;
  - conformity of the quality parameters of the products;
  - occurrence of other factors or events with a direct or indirect effect on the quality and safety of the products.
- respect and comply with all laws and regulations relating to the production, sale, labelling and transport of manufactured products;
- maintain due diligence in the application of applicable safety and hygiene standards at every stage of product manufacture and delivery;
- ensure that negative customer feedback is reported each time, to the appropriate employees, where the customer's needs have not been met.

We constantly strive to improve the area of product safety and maintain the highest standards in this area in terms of the broadly understood good of the company's customers.



*If you are concerned about the quality or safety of a product, report to your supervisor, or the Quality Officer/ Safety Officer of PCC Rokita as appropriate, or contact an employee of the Human Resources Department of CWB Partner. You can also send an e mail to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to solve the problem. Remember not to underestimate the issue concerning product safety and maintenance of applicable standards.*



## 04 / Conduct towards business partners

Good relationships with different groups of business partners are important in achieving the PCC Group's commercial objectives. Working with suppliers and service providers, the PCC Group promotes compliance with accepted ethical standards. It builds relationships based on honesty, impartiality and loyalty. The quality of these relations is extremely important not only in terms of image, but also constitutes the essence of the binding principles of business ethics.

### In cooperation with business partners:

- we act with integrity and honesty;
- we take care of transparency of business conditions concerning cooperation;
- we select suppliers on the basis of known economic and legal criteria, within the limits of applicable norms and standards;
- we ensure that the principles contained in our Sustainable Procurement Policy and Supplier Code of Conduct are understood and accepted;
- we take care to maintain all confidentiality with regard to the data provided;
- we respect religious and cultural diversity.

Honesty and transparency in working with suppliers and service providers is one of the key principles that guide PCC Group employees in the purchasing process. We are committed in our relations with our business partners to comply with applicable law and respect the provisions of the Code of Conduct relating to fraud, corruption and bribery.



*If you have concerns about ethical treatment of suppliers, violations of laws in connection with supplier selection, rules of cooperation, fraud or corruption, do not hesitate to react. But do not make a hasty decision. If you feel uncomfortable, report to your supervisor or contact an employee of the CWB Partner's Human Resources Department. You can also send an e-mail to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve the problem. Remember that good relationships with suppliers and clients result in mutual trust and benefit. All sorts of duplicity and dishonest practices have an irreversible and negative impact on good relations and the company's image.*



We act with integrity and honesty







## – 04 HANDLING OF INFORMATION

Information is an important element in the internal and external communication of each PCC Group company and must be communicated, in accordance with the legal requirements and internal regulations in force in this area.

## \_04

### HANDLING OF INFORMATION

#### 01 / Protection of intellectual property

Protection of intellectual property includes rules concerning creations of the human mind, such as inventions, industrial designs, utility models, trademarks, geographical indications and works as defined in the Act of 4 February 1994 on Copyright and Related Rights, regardless of their commercial value, and which are protected by rights including copyrights, patents, protection rights for a utility model, industrial design and trademark, trade secrets of the company or other rights specific to a given area.

Every employee of the PCC Group is aware of the consequences of not complying with the obligation to protect intellectual property, which may lead to violations of the law, applicable contracts, distribution of copyrighted materials or unauthorised copies of protected materials.

The PCC Group's activities include designing, developing, providing, offering, marketing and selling products and services that are the intellectual property of the company. We are therefore particularly committed to respecting the legal requirements in this area.



*If you are in doubt about a violation of the Company's intellectual property policy, you should report to your supervisor or seek advice from the General Counsel. You may also contact an employee of CWB Partner's Human Resources Department directly, or send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu).*

*This also applies to all cases where doubts arise involving the laws and obligations of the individual countries in which the company's employees carry out business activities.*

## 02 / Privacy and protection of personal data

The legal requirements for the protection of personal data are primarily intended to protect individuals whose personal data are or may be processed by the PCC Group and its member entities.

Each PCC Group employee has a duty to respect the privacy of his or her colleagues. This behaviour is an expression of the organisation's culture and social sensitivity. The issues of personal data protection are regulated in the document Personal Data Protection Policy. The organization of personal data protection in the PCC Group companies is the responsibility of Data Administrators, who decide about purposes and ways of personal data processing. Information Security Department of PCC IT S.A. or appointed Data Protection Inspectors support Data Controllers in realization of duties resulting from legal regulations.

Personal data is made available only to authorised persons. It is forbidden to share personal data with other entities unless it is required by law.

We take reasonable care to process employee personal data securely. We only collect and store employee data that is necessary for the proper functioning of the company. Information and all personal data is processed in accordance with applicable laws.



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*If, in the course of performing your duties, you come across a violation of the rules governing the processing of personal data and/or privacy of employees of the PCC Group or its business partners, please report to your supervisor and to an employee of the PCC IT Information Security Department. You may also contact an employee of the CWB Partner's Human Resources Department directly or send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve the problem.*

*At PCC Group we are committed to respecting the privacy and protection of personal data of employees and contractors. Any breach in this area is therefore highly undesirable.*

## 03 / Reliability of financial information

Financial transparency and transparency in general are one of the PCC Group's important ethical values. The Finance Department operating principles, in terms of preparing and approving financial documentation and the accuracy and transparency of data, ensures that reliable and accurate reports and financial statements are provided to our investors on a regular basis.

All documents relating to the business activities of PCC Group companies must be prepared in an accurate and compliant manner. For a company to keep its financial records honestly means to do so in accordance with accepted standards of quality with due diligence. Necessary reports, financial documents, contracts or other data relating to the company's financial activities must not contain any inappropriate and/or misleading information that has been distorted or falsified.

The PCC Group attaches great importance to the security of financial records and applies appropriate storage guidelines. The accuracy and timeliness of reports, accounts and financial statements, are the proofs of the reliability and credibility of the company's business.



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*If, in the course of performing your duties, you encounter a problem with inaccuracies in reports, accounts or other company-related documents, contact the appropriate person in charge of managing the company department to which the document containing the inaccurate or erroneous information relates. You may also contact an employee of CWB Partner's Human Resources Department directly, or send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be a person who will try to answer your questions and help you find a way to solve the problem.*



## 04 / Protection and use of confidential information

Confidential information is any information, not intended for publication or public use, which concerns a particularly sensitive matter. Disclosure of confidential information is an adverse situation for a company, causing a negative impact on its image or the possibility of business and legal sanctions.

All persons employed by and acting on behalf of the PCC Group are required to treat as confidential any information processed that has not been given express permission to be made public.

### In particular, each employee is obliged to:

- read and apply the provisions contained in the Personal Data Protection Policy;
- comply with the policy of not disclosing the company's confidential information to unauthorised persons;
- respect the rules on non-disclosure to unauthorised persons of confidential information received from third parties;
- comply with the rules on non-disclosure to third parties of information on tips relating to the purchase or sale of securities, without authorisation or consent;
- avoid activities and conversations involving protected information in non-confidential locations where there is a risk of disclosure;
- ensure the security of confidential information relating to customers, suppliers, service providers and other stakeholders, whether stored electronically or in hard copy;
- return all confidential documents, originals and copies thereof, in the event of termination of the employment contract;
- apply the 'clean desk' and 'clean screen' principles and keeping confidential documentation in a safe place.

Information systems play an important role in protecting confidential information. Each employee is obliged to use them in a manner consistent with applicable law and internal rules. The security of ICT equipment and systems is supervised by PCC IT, which provides employees with all the tools necessary to ensure adequate protection of company data. Protecting confidential information about the company, its products or services from unauthorised use is an important part of the management process, as non-compliance may result in adverse consequences and sanctions. Therefore, every employee of the company has a duty to protect it.



*If, in the course of performing your duties, you have concerns about the confidentiality of your data, please report to your supervisor or to an employee of PCC IT's Information Security Department who will provide guidance and indicate the best solution.*

*If you have witnessed the disclosure of confidential company information, please report to your supervisor or a member of the PCC IT Information Security Department, or contact an employee of the CWB Partner's Human Resources Department. You may also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There is always someone who will try to answer your questions and help you find a way to solve your problem.*



We act with integrity  
and honesty







# — 05 HUMAN RIGHTS AND THE ENVIRONMENT

As many of the activities involved in supplying products to global markets have a direct impact on the environment and the health and safety of people throughout the supply chain, the PCC Group's corporate responsibility includes respecting and protecting human rights, as well as protecting the environment.

## \_05

### HUMAN RIGHTS AND THE ENVIRONMENT

#### 01 / Respect for diversity

Diversity in the PCC Group is one of its core values, recognised as a driver of creativity and a non-standard view of the organisation and its place in the market environment. Diversity and counteracting inequalities is not only a response to growing social awareness, but also a justified business action supporting the development of the PCC Group. Paying attention to diversity issues does not only result from the need to adjust internal regulations to the provisions of the Labour Code, but also allows us to see the benefits of Human Resources Policy taking into account the principles of diversity management.

Diversity in relation to employees, their backgrounds, customs or views encourages a broader view of many obvious business issues and allows us to better understand our customers.

#### **Diversity must not be a reason for discrimination on the grounds of:**

- gender;
- age;
- origins;
- religions;
- sexual orientation;
- political beliefs;
- trade union membership;
- family situation;
- illness and disability.

We show our employees no disrespect for diversity and no violation of the principles of equal treatment.



*If you feel that for some reason you are not being treated as well as your colleagues or you are being discriminated against because of your origin, age, gender, religion, family situation or any other social factor, please report to your supervisor or contact an employee of the CWB Partner's Human Resources Department. You can also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve the problem. Remember, if you are discriminated against, you should react and not keep it a secret.*

## 02 / Intimidation and harassment

Feeling intimidated or harassed can occur in any work situation. Intimidation can be a verbal threat or take the form of non-verbal and physical behaviour.

The PCC Group does not condone any form of bullying or harassment of employees. Every employee has the right to respect and dignity.

### It is strictly forbidden to do the following:

- intentionally harming colleagues,
- instigation of intimidation and threats,
- isolating other workers physically or socially,
- harassment and humiliation,
- deliberately provoking actions leading to someone making a mistake,
- sexual harassment.

### Instead, you should:

- treat subordinates and co-workers with respect,
- support new employees and not use them to perform only mundane tasks,
- report any instances of harassment or bullying to your manager.

At PCC Group, we are committed to providing a workplace free from intimidation, harassment and bullying.



*If you have witnessed or been a victim of harassment or bullying, you should realize that you have not only the right, but also the obligation to report any such behaviour to your supervisor or a CWB Partner's Human Resources employee. You may also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve the problem.*

## 03 / Bullying in the workplace

At the PCC Group we do not condone workplace bullying in any form.

Unacceptable tactics in the field of bullying include humiliation tactics (e.g. defamation, inappropriate jokes, sarcasm), intimidation tactics (e.g. forbid someone to take breaks under threat of losing the job, verbal threats, being forced to stay after working hours), tactics of diminishing competence, isolation tactics, humiliation tactics, tactics to undermine work.

Every person employed by the PCC Group is entitled to respect and personal dignity. Any behaviour that contradicts these values is not acceptable in our company.



*If you have witnessed or been a victim of bullying, please report to your supervisor or contact an employee of the CWB Partner's Human Resources Department. You can also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone to help find a way to resolve the problem.*

## 04 / Regulated employment relationship

The employment relationship is the most popular form of employing workers. It also occupies a central place in labour law issues, as it distinguishes employment as an employee (covered by labour law) from non-employment relationships, i.e. under civil law contracts.

As far as possible within the PCC Group, any work performed is done in accordance with the recognised employment relationship provided by law. We do not evade our obligations to employees under labour law or social legislation.

The PCC Group respects and implements the principles governing the employment relationship with its employees. It also pays particular attention to compliance with applicable laws in this area.



*If you find yourself facing problems in settling your employment relationship, please report it to your supervisor or contact an employee of the CWB Partner's Human Resources Department. You can also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There always will be someone who can help you find a way to resolve the problem. Remember to always seek advice from those knowledgeable in the subject matter.*

## 05 / Voluntary employment

Voluntary employment means that no work can be done under duress, so no one is obliged to do it against their will. In addition, no employment relationship can be established, and no terms and conditions set, without the consent of both parties.

At the PCC Group we do not derive any benefit from forced or bonded labour or forced prison labour. All employees of the organisation perform their tasks voluntarily and consciously, in accordance with their entitlements, aptitudes and qualifications. Employees of the PCC Group have the right to terminate their employment at the end of the notice period or in any other way agreed with the employer. All tasks assigned to employees of the PCC Group are performed by them in a conscious manner, without the use of any form of coercion.

Each person employed in the company has a Job Card, which defines the scope of duties specific to a given job position. Wage is both the value an employee receives for their work, the main source of income and the basis of their financial security.



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*If you have any questions or concerns regarding the respect of voluntary employment in the company, please do not hesitate to raise them with your supervisor or an employee of the CWB Partner's Human Resources Department. You can also send an e-mail to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to solve your problem. Remember that PCC Group is an ethically responsible company. We respect and implement the provisions of the international ETI Code of Ethics, which includes voluntary employment as one of its ethical values.*

## 06 / Decent pay

Remuneration is both the value an employee receives for his/her work, main source of income and the basis of an employee financial security.

The PCC Group respects and complies with the provisions and laws on employee remuneration. Prior to commencement of employment, the terms and conditions of employment relating to an employee's remuneration for a given position are presented in an understandable form. Remuneration, including all its components, is subject to legal protection, while any change thereof requires the agreement of both parties.

The PCC Group Companies have in force Collective Labour Agreements and Remuneration Regulations, in accordance with applicable laws. All employees must familiarise themselves with their employer's regulations. We do not apply disciplinary measures or other forms of deductions from remuneration not provided for by law. If they occur, any disciplinary measures are documented and presented in writing.



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*If you have any doubts or if the provisions of the Remuneration Regulations and the Labour Code regarding remuneration are not clear to you, please contact a person from CWB Partner's HR Department. There is always someone who can help you find a way to solve your problem. And don't be afraid to talk to your immediate supervisor. Clarifying your pay issues will have a positive effect on the relationship.*



## 07 / Using children's work

The PCC Group does not permit the employment of children. Accordingly, we comply with all restrictions on the employment of persons under the age of 18. We recognize the right of every child to be protected from economic exploitation and from performing work that is hazardous, limits educational opportunities, or endangers physical, mental, spiritual, moral or social health and development.

The PCC Group permits the employment of juveniles over the age of 16, but only as part of vocational training in secondary schools. A juvenile under the labour law is a person who is at least 16 years of age and under 18 years of age. The purpose of the provisions on the employment of young people is primarily to protect them against economic exploitation, work that may be dangerous or harmful to health, physical and mental development, or may limit or even eliminate the possibility of education.



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*If you find yourself faced with a child abuse issue, please report it to your supervisor or contact an employee of the CWB Partner's Human Resources Department. You can also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve the problem.*

## 08 / Freedom of association and the right to collective bargaining

One of the basic rights guaranteed by law to company employees is the right of association. This makes it possible to organise together people who share similar views and pursue common goals.



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*If you find yourself faced with an issue relating to freedom of association and the right to collective bargaining of terms and conditions of employment, please contact an employee of the CWB Partner's Human Resources Department, or you can send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve your problem.*

## 09 / Respect for the individual in the organisation

The success of our organisation depends, among other things, on the high qualifications and potential of our employees. We expect all employees to work together in an atmosphere of mutual respect, trust and open communication.

We foster a culture of loyalty and solidarity, building positive relationships and treating our colleagues as we would like to be treated ourselves. We promote teamwork, sharing both successes and failures. We share our knowledge and experience with those who may need it to do their jobs more effectively or to further their professional development, mindful of the PCC Group's rules on confidentiality. We respect personal dignity and religious and cultural diversity. We respect privacy, not only for ourselves but also expect our customers, suppliers and service providers to do the same.

The provisions and regulations contained in the PCC Group Code of Conduct build the foundations of our ethical culture, which every employee has the right to demand from his or her colleagues. The Code should not be used as the sole guide to proper conduct. We should all be aware that anyone who violates law can be a subject to disciplinary action, up to and including termination of employment.



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*If you have concerns about incidents that may result in you or a co-worker violating the law, please report to your supervisor or contact an employee of the CWB Partner's Human Resources Department. You may also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to resolve the problem.*

## 10 / Health and safety at work

Concern for the safety of people and the environment has long been one of our priorities, which is why the PCC Group provides its employees with a safe and hygienic working environment that meets chemical industry standards and takes into account any potential risks. It undertakes a number of actions aimed at preventing accidents by, among others, reducing various types of threats in the work environment, as well as promoting the idea of safety, health and environmental protection.

As a responsible employer, the PCC Group provides all employees with mandatory and regular health and safety training. Employees are provided with access to individual and collective protective equipment, locker rooms, welfare facilities, drinking water.

### **In particular, each employee is obliged to:**

- strictly adhere to the rules on not appearing at work under the influence of alcohol, drugs or other intoxicants;
- comply with applicable health and safety rules;
- carry out the duties assigned to you in a manner that is safe for yourself and your colleagues;
- know and apply the procedures necessary in the event of an unsafe situation in the workplace;
- respond to and report to the relevant services any hazardous incidents they observe;
- use the personal protective equipment provided for in the internal rules;
- use tools, equipment and workstation facilities for their intended purpose.

Any employee has the right to refuse to carry out a work order if the employer fails to provide adequate health and life protection measures as provided for the specific activity.

Guarantee of safe and healthy working conditions for all employees is a matter of course for the company. The PCC Group therefore attaches great importance to providing employees with a safe and healthy workplace, by complying with relevant health and safety legislation and standards, and applying preventive measures to eliminate potential hazards.



*If you observe a breach of health and safety rules in the course of your duties, do not hesitate to react immediately. The life and health of your colleagues may depend on your attitude. In case of emergency, immediately contact the Emergency Services operating within the PCC Rokita Group or notify your superior. If you have any questions regarding occupational health and safety, contact your superior or the Occupational Health and Safety Officer operating within the PCC Rokita Group. You can also contact the CWB Partner Human Resources or send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone to help you find a way to solve the problem. Remember never to allow yourself to be negligent of safe working practices. Always be aware that by disregarding health and safety regulations, you are reducing your own safety and that of others working around you.*

## 11 / Caring for the environment

The PCC Group is always mindful of ensuring the highest level of environmental standards when conducting business. We recognise that we have a responsibility to the environment and to future generations who will use it.

We promote business activities that include economic and at the same time environmentally friendly aspects, including:

- the use and development of environmentally friendly technologies;
- compliance with national and EU environmental standards;
- compliance with internally adopted environmental regulations;
- seeking to minimise the impact of its business activities;
- taking initiatives to promote environmental awareness;
- ensuring that stakeholders have access to environmental information

We comply with the PCC Group Code of Conduct, which requires all employees to manage property economically and respect environmental policies.



*If you have concerns about environmental stewardship that may result in a violation of the law, speak to your supervisor or contact the PCC Group Environmental Officer or an employee of the CWB Partner's Human Resources. You can also send an email to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be someone who can help you find a way to solve your problem.*



## \_06

### PEOPLE RESPONSIBLE FOR ETHICAL ISSUES AND THEIR ROLE IN THE ORGANISATION

#### 01 / What issues can be reported to the people responsible for ethical matters in the organization?

All superiors and employees of CWB Partner's Human Resources Department are the guardians of the principles and values expressed, among others, in the Code of Conduct. Human Resources professionals are an impartial source for resolving ethical conflicts and supporting all interested in interpreting the provisions set forth in the Code. They promote the resolution of problem situations by conducting so-called investigations, but they do not decide on their own on the final resolution of the problem. They mainly play the role of mediators, whose role is to prevent the accumulation of problems and to reach compromises. Indirectly, they also facilitate communication between company employees. They also mediate between conflicting employees in such a way that neither party feels aggrieved. They are committed to discretion and confidentiality in their activities.

Any employee, contractor or representative of any other stakeholder group may come to CWB Partner's Human Resources Department for assistance if they feel that values, ethical or social standards have been violated. Each report is subject to confidentiality. It is important to keep in mind that the role of ethics officers is not to resolve conflicts between employees, but to clarify violations during work performance and violations of the Code of Conduct.

Reports may concern any ethical concerns or violations of specific rules, legal standards or other applicable procedures by any person employed by or working with the company.



*The person for raising concerns regarding the principles of the Code for the entire PCC Group is Mr Waldemar Preussner who acts as a supervisor.*



## 02 / Rules for reporting problems and complaints

When reporting problems and complaints and in the course of any investigation, the reporter's details may be withheld upon request. However, we do not specifically encourage this method. A person reporting a complaint or problem, acting in good faith, does not need to conceal his or her identity. However, we leave the question of anonymity to our employees.

It is also a very important principle to ensure that there is no retaliation of any kind against those who, in good faith, report problems relating to breaches of the law and breaches of ethical culture. Remember, however, that you must take full responsibility for your words and actions. Therefore, you should not use reports to retaliate or to vent your anger at superiors or co-workers.

### You can report a problem:

- to the CWB Partner HR Specialist of your choice;
- to the HR Manager of CWB Partner (tel. 3512, 667 650 223);
- to the following address: etyka@pcc.eu.

### Applications can be made:

- in person by appointment,
- by telephone,
- in writing,
- in any other way that suits the person making the notification.

## 03 / Handling of notification

### The handling of notification includes stages based on:

- an open conversation between the person receiving the report and the person reporting the problem,
- verification of the circumstances of the incident (while respecting confidentiality rules),
- resolving the matter and providing feedback to the reporting person.

At the request of the reporting person, the person responsible for the report will present the resolution of the case in writing. In cases of reports related to violations of the law, after the investigation, the responsible person will submit to the Management Board information on the irregularities found. The reporting person has the right to inspect the results of the investigation. If the reporting person considers that the results of the investigation are not satisfactory to him, he/she has the right to report his doubts to the Management Board of the company or to Mr Waldemar Preussner.

An employee has the right to choose the CWB Partner's Human Resources Department employee to whom he/she wishes to report the concern. In case of a gross violation of the provisions of the Code of Conduct, the following consequences may be applied individually or jointly:

- an obligation to compensate for moral damage caused to the victim,
- a disciplinary conversation with the superior and giving an oral warning,
- giving a written warning,
- other consequences depending on the type of situation in which the law or the provisions of the Code have been violated.

## 04 / Open discussion as a basis for resolving ethical issues within the company

The PCC Group fosters a culture of open and frank discussion where employees have the opportunity to fully express their concerns. We encourage all employees to openly voice their opinions and concerns and to report any behaviour or practices that violate the values and principles set out in the Code of Conduct.

The PCC Group guarantees its employees every assistance and support in enforcing the principles of the ethical culture in force, both within the organisation and in relation to its stakeholders.

## 05 / Protection against retaliation

The PCC Group assures you that retaliation in any form against anyone who reports violations of the Code of Conduct or applicable law will be subject to disciplinary action, up to and including termination of employment. Retaliation is in fact a breach of the Code of Conduct and applicable law.



# -07 PRINCIPLES OF ETHICS IN MARKETING AND ADVERTISING

## \_07

### PRINCIPLES OF ETHICS IN MARKETING AND ADVERTISING

#### 01 / Marketing activities

In the era of the need to develop the idea of corporate social responsibility and raise awareness of the impact that marketing activities have on the market and its consumers, the PCC Group recognizes their increasing role in shaping behaviours and attitudes, both in the economic, philosophical and moral sphere. We recognise the culture-forming and moral character of marketing activities, seeing the need to eliminate negative phenomena in this area and stimulate positive ones. We understand the need for certain standards to be uniform in our interaction with our stakeholders around the world. We are committed to ensuring that the principles and values described in our Code of Conduct are upheld.

#### Employees involved in marketing activities are required to:

- ensure that advertising messages in the media, on the Internet and on any electronic media do not contain any pornographic content, elements of violence, hatred, offensive behaviour or any manifestation of human rights violations;
- ensure that the content of all company promotional and advertising materials is based on truthful information;
- ensure that product features and characteristics are presented fairly and objectively in advertising materials;
- apply the provisions contained in the Code of Ethics in Advertising, established by the Advertising Council and the Advertising Ethics Commission, which is a source of principles of ethical conduct for all employees involved in advertising and marketing;
- respect international rules on ethics in advertising and marketing and act in accordance with the standards of the European Association of Advertising Ethics (EASA).



If you have any concerns regarding ethical issues related to the PCC Group's marketing activities, please contact the PCC Rokita SA Marketing Manager directly or a CWB Partner's Human Resources Department employee. You can also send an e-mail to: [etyka@pcc.eu](mailto:etyka@pcc.eu). There will always be a person to help you with your request.

## 02 / Charity and sponsorship activities

Sponsorship activities are governed by the principle of transparency, which indicates all stakeholders and obligations towards the sponsor. The sponsorship agreement protects the independence, creative freedom and intellectual property of the sponsored entity. Our organisation ensures that the appropriate level of sponsored activity is taken care of and that its position is not abused during the execution of the agreement.

When conducting our own charitable and sponsorship events or participating in sponsorship activities within the PCC Group, we ensure that there is never any infringement of good name or morality, including religious beliefs. Neither sponsored events, nor any charity or charitable actions in which PCC Group companies participate, may have a negative impact on the environment or promote actions associated with ethical violations or human rights abuses.



Employees  
are involved  
in marketing  
activities

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## **\_08** **SUMMARY**

Ethics is at the heart of business and applies to every area of the PCC Group. It is respected both outside and inside the organisation. Its sustainability depends on a holistic approach to ethical culture, having a coherent system of principles and values and following guidelines that help to make the right decisions.

Simple and clear rules of conduct are extremely important in the employer-employee relationship. They define the boundaries between acceptable and unethical behaviour. With these rules in place, especially the Code of Conduct, an employee can clear up any doubts. These principles should be known and applied by all PCC Group employees, and persons holding managerial positions should be an example of ethical conduct in interpersonal relations.

Ethics is linked to the category of human dignity and the fundamental human rights derived from it. A business is only ethical if it adheres to absolutely accepted values. This is not to say that ethical rules serve to restrict or hinder our organisation. Rather, they aim to create an environment in which stakeholders feel safe and satisfied with their cooperation with the PCC Group. For this to happen, the principles and values of the Code of Conduct must become a self-evident rule followed at every level of the organisation.