

CODE OF CONDUCT FOR BUSINESS PARTNERS

OF THE MANGATA HOLDING GROUP

Bielsko-Biała, 11 December 2024 r.



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I ABOUT THE MANGATA HOLDING GROUP

Mangata Holding S.A. (hereinafter also referred to as “Mangata Holding”) is one of the largest and fastest-growing industrial holdings in Poland. It possesses know-how, a team of experts, and extensive managerial competencies in the metal industry. The Holding defines the strategic and financial policies of the companies within the Mangata Holding Group (hereinafter also referred to as the “Group” or the “Holding”, and individual companies as the “Companies”), taking into account stakeholders’ expectations. The Holding’s objective is to build long-term value of the Group through sustainable development, investments expanding the product portfolio, scale and geographic reach, and the efficiency of implemented processes.

For the Companies within the Group, development is a priority, carried out with respect for ethical values and ESG principles [ENVIRONMENT, SOCIAL, GOVERNANCE]



Since April 2005, Mangata Holding S.A. has held the status of a public company, and its shares have been listed on the Warsaw Stock Exchange. As part of its annually published sustainability reports, it presents comprehensive information on non-financial indicators as well as ESG-related activities

In its business activities, the Holding operates in a responsible and transparent manner, in compliance with applicable laws, internal regulations, and the ethical standards set out in the Code of Ethics of the Mangata Holding Group. These regulations constitute the foundation upon which the detailed standards, principles, and guidelines governing the Holding’s cooperation with its Business Partners have been established.



PURPOSE OF THE CODE OF CONDUCT FOR BUSINESS PARTNERS

This Code of Conduct for Business Partners (hereinafter also referred to as the "Code") is a set of standards and guidelines defining the ethical principles governing cooperation between the Holding and its Business Partners. It also takes into account the recommendations contained in the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Sustainable Development Goals, the recommendations of the European Commission (CSRD and ESRS), and the 10 principles of the United Nations Global Compact.

The purpose of the Code of Conduct for Business Partners is to present to Business Partners the legal and ethical standards applied by the Holding with respect for ESG principles and to define the direction of cooperation between the parties in line with the values represented by the Holding. Mangata Holding expects the Group's Business Partners to comply with the principles set out in this Code of Conduct for Business Partners in the course of their business activities.

Our Business Partners are all stakeholders with whom the Holding maintains business relationships. In particular, these include contractors, subcontractors, suppliers, customers, financial institutions, industry organizations, and other entities.

During the selection process and audits conducted at Business Partners, the Holding verifies the compliance of their activities with this Code and with applicable laws.



III HUMAN RIGHTS AND LABOUR STANDARDS

All employees of the Business Partner, as well as other persons providing services for or on behalf of the Business Partner, shall be treated fairly, equitably, with respect and with due regard for their dignity.



HEALTH AND SAFETY OF EMPLOYEES - Business Partners shall provide safe working conditions and comply with all applicable occupational health and safety standards and regulations. In particular, they shall undertake all necessary preventive measures aimed at eliminating accidents occurring in or related to the workplace. They shall comply with legal requirements regarding occupational health and safety training, including workplace-specific instruction, and ensure appropriate access to sanitary facilities, drinking water, proper lighting, and ventilation. They shall also provide appropriate workwear and personal protective equipment.



PROHIBITION OF DISCRIMINATION, MOBBING, AND VIOLENCE - The Holding expects its Business Partners to maintain zero tolerance for any forms of discrimination, unequal treatment, harassment, mobbing, corporal punishment, psychological or physical coercion, insults, or any other forms of infringement of personal rights, regardless of the reason, in particular on the grounds of gender, age, nationality, religion, marital status, sexual orientation, disability, place of residence, opinions, or appearance.

Business Partners shall implement equal opportunity and equal treatment policies in employment and occupation in order to eliminate all forms of discrimination in this area.



FAIR WAGES AND WORKING HOURS - Business Partners shall pay their employees on time and comply with regulations concerning employment conditions, in particular those relating to working hours.





D **PROHIBITION OF FORCED LABOUR** - Business Partners shall not use any form of forced labour. Forced labour means all work or services exacted from any person under the threat of any penalty and for which such person has not offered themselves voluntarily. Work performed at or for the benefit of the Business Partner, or its subcontractors and suppliers, must be undertaken voluntarily and may not violate fundamental human rights or labour rights (this also applies to overtime work or work performed on statutory public holidays).



E **PROHIBITION OF CHILD LABOUR** - Business Partners shall not use child labour in any form. In cases where young persons are legally employed, such persons may perform only light work. Light work may not pose a threat to the life, health, or development of the young person, nor may it interfere with the fulfilment of compulsory education obligations.



F **FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING** - Business Partners recognize and respect the right to freedom of association, the establishment of trade unions, and collective bargaining.

IV SUSTAINABLE DEVELOPMENT

The Holding requires its Business Partners to conduct their activities in a responsible and sustainable manner by preventing environmental risks, reducing the negative impact of their activities on the environment, and complying with generally applicable environmental protection laws.

Within the scope of their operations, Business Partners should minimize the amount of waste generated and reduce emissions of harmful substances. They should also follow the principle of selecting efficient technologies, thereby striving to reduce their carbon footprint and negative impact on the natural environment.



V PREVENTION OF UNETHICAL CONDUCT AND ABUSE

Business Partners conduct their business activities in compliance with generally applicable laws, including regulations concerning the prevention of unethical conduct and abuse.

A

Fair Competition

Business Partners operate in accordance with the principles of fair competition. They do not engage in unfair market practices, whether contrary to law or good business practices, do not enter into agreements restricting competition, and do not abuse a dominant market position.

Protection of Information and Data

D

Business Partners ensure the security of data, particularly data made available to them within the framework of business relationships, and all obtained information is processed in accordance with applicable laws.

B

Prevention of Money Laundering and Terrorist Financing

Business Partners comply with generally applicable laws regarding the prevention of money laundering and terrorist financing. They do not participate in any activities that could be related to or lead to money laundering or terrorist financing and undertake measures to mitigate risks in this area.

Zero Tolerance for Unethical Conduct and Abuse

E

The Holding expects its Business Partners not to tolerate conduct bearing the characteristics of unethical behaviour, bribery, corruption, paid protection, unlawful influence, causing damage in business transactions, or any other form of abuse. Business Partners may not directly or indirectly offer or accept any undue benefits, including financial or personal benefits, in exchange for a specific action or omission.

C

Compliance with Sanctions

Business Partners comply with all sanctions imposed by Poland and the European Union, both sectoral sanctions (e.g. sanctions relating to goods and services) and personal sanctions (sanctions imposed on specific natural persons and legal entities).

Responsibility in the Selection of Materials

F

Business Partners do not use materials or raw materials that fail to meet legal and industry requirements and standards or that originate from unknown or illegal sources.

VI COMPLIANCE WITH THE CODE

The Holding expects its Business Partners to be committed to complying with ethical standards at least to the extent specified in this Code of Conduct for Business Partners.

The Holding also expects Business Partners to exercise due diligence to ensure that these standards are also observed by their contractors, subcontractors, and suppliers.

The Holding provides mechanisms for reporting and signalling irregularities through the implementation of appropriate internal regulations. Reports should be submitted to the following e-mail address: biuro@mangata.com.pl or to another e-mail address designated by the respective Group company cooperating with the Business Partner.

With regard to violations of law specified in Article 3(1) of the Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws 2024, item 928), the Group Companies have separate internal procedures for reporting such violations and undertaking follow-up actions, in compliance with the requirements set forth in the Act.

VII CONSEQUENCES OF NON-COMPLIANCE WITH THE CODE

The Holding places great importance on good cooperation with its Business Partners. In the event of obtaining information or suspicion regarding non-compliance with the principles set out in this Code, Business Partners shall inform the Holding thereof and immediately undertake explanatory and corrective actions.

In the event of significant violations of the principles specified in this Code – depending on the type and scale of the violation and the resulting risks – the Holding reserves the right to take appropriate actions towards the Business Partner, including termination of cooperation with a Business Partner engaged in unacceptable practices.



viii FINAL PROVISIONS

- 1.** By entering into cooperation with the Holding Companies, the Business Partner accepts the provisions of the Code of Conduct for Business Partners and undertakes to comply with them. The Code of Conduct for Business Partners constitutes an integral part of the agreement concluded between the Business Partner and the Holding Company.
- 2.** Prior to establishing cooperation with a Company, as well as during the course of such cooperation, at the request of the respective Company, the Business Partner shall complete the Business Partner Questionnaire and undertake to comply with this Code of Conduct for Business Partners of the Mangata Holding Group. The declaration referred to in the preceding sentence may be submitted in the form and content set out in the appendix to this Code.
- 3.** The Holding reserves the right to conduct audits verifying compliance with the Code of Conduct for Business Partners, both directly at the premises of Business Partners and their subcontractors. The detailed rules for conducting such audits shall each time be agreed upon between the Companies and the Business Partner.
- 4.** The Code of Conduct for Business Partners of the Mangata Holding Group is publicly available on the Holding's website.
- 5.** This Code shall enter into force on 11 December 2024.
- 6.** The Group Companies are entitled to specify in more detail or supplement the principles set out in this Code of Conduct for Business Partners in separate internal regulations, provided that such internal regulations remain consistent with the provisions of this Code of Conduct for Business Partners.



**BUSINESS PARTNER'S DECLARATION
REGARDING THE CODE OF CONDUCT FOR
BUSINESS PARTNERS OF THE MANGATA
HOLDING GROUP**

We hereby confirm that we have received and reviewed the Code of Conduct for Business Partners of the Mangata Holding Group and undertake to comply with its provisions. At the same time, we undertake to familiarize all entities cooperating with us with the content of this Code of Conduct for Business Partners of the Mangata Holding Group and to ensure their compliance with its provisions.

Place and date:

Signature:.....

