APER SOLUTION Sp. o. o.

CODE OF ETHICS

"Together for people, nature and the future"

Łódź, 23 January 2025

APER SOLUTION Sp. z o.o. operates on the belief that true success in the electrical installation industry is based not only on the quality of services provided, technological innovation or price competitiveness, but above all on ethical values, trust and mutual respect.

We believe that business ethics are the foundation of lasting relationships with customers, employees, partners and the local community. Every decision, even the smallest one, made in our daily work, is important for the reputation and future of our company. That is why the Code of Ethics is a set of values, principles and good practices that serve as a compass in our daily activities.

The Code does not replace legal regulations, but complements them – it sets higher standards of conduct than the legal minimum requires. It shows how to build a culture of trust, openness and responsibility in practice, regardless of one's position or scope of responsibilities.

Each of us, as an employee of APER SOLUTION Sp. z o.o., is an ambassador of these values and represents the company not only to customers, but also to society as a whole.

Mission

Our mission is to provide our customers with services related to the design and construction of safe and ergonomic energy and electrical installations.

We believe that the energy necessary for life on Earth can be obtained naturally and in accordance with the laws of nature, without significantly exploiting our planet's resources. That is why our installations are safe for the environment, and the work we do and the materials we use do not affect the nature around us.

The Aper Solution brand is a reliable partner that ensures the highest standards of cooperation with customers and investors at every stage of implementation. We know that good communication is the foundation for the implementation of entrusted projects.

Vision

As an expert on the Polish market, we strive to achieve even greater brand recognition in the energy and electrical services market. We focus on continuous development. Every day is another experience for us, thanks to which we continue to improve. Knowledge, determination, commitment and hard work have made us a leading company in Poland in the field of energy and electrical installations.

The Aper Solution brand is a combination of expert knowledge and the commitment of the entire team. Innovation and the highest safety standards are our strength. We offer our business partners our experience and expertise. We advise at every stage of the project and each time we work with the customer to develop tailor-made solutions. An approach based on long-term business relationships is one of the strongest pillars of the company, and the energy to act is in our blood.

I. Our values

Commitment
The Aper Solution team is made up of people who share common values. We are characterised by commitment, determination, tenacity and a constant desire to acquire knowledge. Our team is a group of people striving for mutual success for the benefit of our business partners. The power is within us!
Innovation
The search for new solutions, drawing on experience and readiness for technological change guarantee that Aper Solution's services are of the highest quality. The company's development goes hand in hand with technological development in the energy and electrical industry. Through the automation of processes and services, we reduce order fulfilment times, tailoring them to the needs of our customers. We are full of energy for innovative action!
Development
Continuous development and a desire to acquire knowledge are the foundations of the Aper Solution brand. A strong team means a strong brand. We base our competitive advantage on improving the qualifications of everyone in the company. The company is made up of ambitious, highly educated people with extensive practical knowledge. That is why we are proud to invest in new technologies that support management. We take on new challenges with energy and commitment!
Communication
At Aper Solution, everything is based on transparent access to information. We always find time for conversation, as it is the basis for effective communication. For us, dialogue means respect and loyalty towards our employees and business partners.
Trust
A company worth recommending is the slogan that guides the Aper Solution brand. Every customer is important to us. This business approach translates into recommendations and mutual trust. We give investors the certainty that our services will be performed reliably and on time. A strong company also means good leadership. The Aper Solution team is made up of people who believe in the development of the brand, constantly improve their skills and work with determination. All this to ensure that customer satisfaction comes first.

II. Respect for Human Rights

At APER SOLUTION, we are committed to complying with fundamental standards of respect for human rights, which form the foundation of our business and our relationships with stakeholders.

Our guide in this regard is universal values and rights, as defined in numerous important international documents.

Our Code of Ethics was inspired by the following key documents and legal standards, which reflect our determination to promote human rights:

- Universal Declaration of Human Rights
- Charter of Fundamental Rights of the European Union
- Conventions of the International Labour Organisation (ILO), e.g. Convention No. 29 concerning forced or compulsory labour
- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights
- 10 Principles of the United Nations Global Compact
- International Bill of Human Rights

We undertake to comply with the above-mentioned standards and to follow the recommendations contained in these guidelines. Our activities are conducted in accordance with these standards, which reflects our commitment to building a sustainable and responsible society and supporting the protection of human rights at every stage of our operations.

III. APER SOLUTION CARES FOR THE ENVIRONMENT

Environmental protection

Aware of the impact of our activities on environment , we are committed to implementing practices that limit our negative impact on the environment. We strive to minimise our negative impact on the natural environment by reducing energy consumption, reducing waste and using environmentally friendly technologies.

Environmental protection is an integral part our social responsibility – caring for future generations – and is taken into account at when making business decisions.

Good practices at APER SOLUTION:

- We sort waste and manage materials responsibly.
- We choose energy-efficient solutions whenever possible.
- We ensure that our work does not cause unnecessary damage to the natural environment.
- We support and promote environmentally friendly attitudes among our employees and business partners.

Regulations at APER SOLUTION: Environmental policy, Waste management procedure

IV. APER SOLUTION CARES ABOUT THE COMMUNITY

Customer relations

The customer is a partner without whom our business would be meaningless. That is why we build customer relations on the foundations of honesty, transparency and responsibility. We strive to ensure that the services we provide meet the highest quality standards and comply with applicable legal and technical standards. We are committed to providing our customers with reliable information about the scope, costs and deadlines of our work, as well as to fulfilling all contracts and commitments.

Good practices:

- We maintain contact with the customer at every stage of the project.
- We answer questions in a comprehensive and understandable manner.
- We never promise more than we can actually deliver.
- We treat every complaint seriously and consider it in good faith.

Responsible communication

All information communicated on behalf of the company – both internally and externally – must be reliable, transparent and truthful. We believe that responsible communication builds the company's credibility and is the basis for the trust of customers, partners and the public.

Good practices:

- We provide information based on facts, avoiding manipulation and misrepresentation.
- We ensure that our language is clear – we tailor our messages so that they are understandable to the recipient.
- In social media and the public sphere, we speak with respect for the reputation of the company, its customers and contractors.

Regulations at APER SOLUTION: Communication procedure

Relations with the environment and local community.

We are aware that our activities affect not only our customers and employees, but also the local community and the economic environment. That is why we operate in the spirit of social responsibility, complying with the law, supporting the development of local communities and contributing to the strengthening of positive relations with neighbours, authorities local government and other entities in the environment.

Good practices:

- We are involved in initiatives that support the development of the local community.
- We ensure that our activities do not have a negative impact on the environment.
- We cooperate with local suppliers and subcontractors, supporting the regional economy.
- We participate in social and educational activities related to safety and energy efficiency.

Donations and sponsorship

APER SOLUTION Sp. z o.o. may engage in charitable activities and sponsorship, guided by the principles of transparency and integrity. All donations and sponsorship projects are aimed at supporting social, educational, cultural or sporting values, and not at achieving hidden benefits or exerting undue influence on the decisions of business partners or public institutions.

Good practices:

- Every decision regarding donations or sponsorship is made in a transparent and documented manner.
- We support initiatives that are consistent with our company values and the needs of local communities.
- We never use donations as a form of hidden corruption or to exert pressure.
- We inform the public about our sponsorship and charitable activities in a reliable and transparent manner.

- **Regulations at APER SOLUTION:** Sponsorship and donation procedure

IV. APER SOLUTION CARES FOR ITS EMPLOYEES

Health and safety

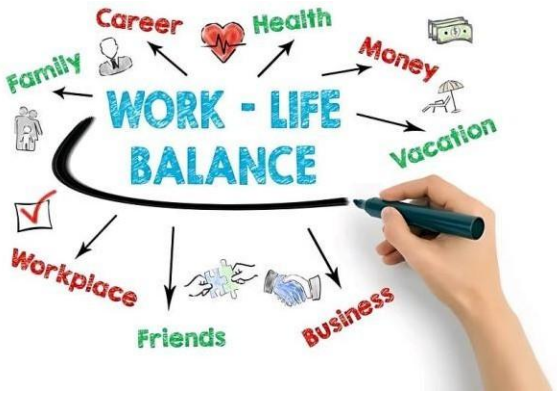
In the electrical industry, safety is the highest priority. Every employee is required to comply with health and safety regulations, use personal protective equipment and exercise extreme caution. We believe that accidents can and should be prevented – a responsible approach to work protects health and life, and builds a culture in which everyone feels responsible not only for themselves but also for their colleagues.

Good practices:

- Before starting work, we check our tools and installations.
- We do not undertake tasks for which we do not have the appropriate qualifications.
- At work, we follow the principle that safety is more important than speed.
- We always use protective clothing and equipment.
- We report all hazards and irregularities.
- We do not work under the influence of alcohol or intoxicating substances.

Regulations at APER SOLUTION: Environmental and Health and Safety Policy, Health and Safety Regulations and Procedures, Work Regulations, Remuneration Regulations.

Work-life balance between professional and private life



APER SOLUTION SP. z o.o. understands that people work best when they can maintain a balance between their professional duties and their private lives. That is why we not only respect the regulations on working time and rest but also promote a work culture based on respect for free time. We believe that the long-term development of the company is only possible thanks to employees who have space for rest, family, hobbies and health.

Good practices:

- Tasks are planned in such a way as to avoid overloading employees.
- Where possible, we avoid contacting employees outside working hours, unless the situation is urgent.
- We encourage the use of holidays and free time for regeneration.
- We understand that each of us also has a life outside of work and we make sure that professional duties do not interfere with our private lives.

Regulations at APER SOLUTION: Work regulations, Remuneration regulations.

Equal treatment and counteracting discrimination, mobbing and harassment

At APER SOLUTION Sp. z o.o., all employees are treated with respect, regardless of gender, age, origin, religion, orientation, disability or beliefs. Any form of discrimination, mobbing, harassment or sexual harassment is unacceptable.

Good practices:

- we use respectful language and avoid comments that may be demeaning or exclusionary,
- We foster an atmosphere of cooperation and openness.
- We respond when we witness harassment or discrimination.
- We foster a culture of mutual respect in our daily interactions.
- We are committed to combating all forms of discrimination, including eliminating gender pay inequality. The company supports efforts to identify and close the pay gap and promotes a culture of equal opportunities.

- **Regulations at APER SOLUTION:** Work Regulations, Remuneration Regulations.

Prohibition of child and forced labour

At APER SOLUTION, we do not employ persons under the age of 16. The employment of young persons is only permitted in cases provided for by law and under conditions that guarantee the safety, education and development of the employee. We do not accept any form of forced labour, physical or mental coercion. All work must be performed voluntarily and for fair remuneration.

Good practices:

- employing young people in accordance with regulations concerning age, working hours and type of work.
- Work should not interfere with education, and young people should have the opportunity to acquire vocational skills.
- Compliance with regulations on working hours, health and safety, remuneration and rest periods.
- We regularly review the terms and conditions of employment within our organisation and with our external partners to ensure that there are no forms of exploitation or coercion.

Regulations at APER SOLUTION: Work regulations

V. APER SOLUTION BUSINESS RESPONSIBILITY

Information security and personal data protection (GDPR)

In our daily operations, we process the personal data of employees, customers and contractors, as well as technical and commercial information that constitutes trade secrets. In our operations, we attach the utmost importance to the protection of information, both concerning the company and our customers, business partners and employees. All information, regardless of its form (paper, electronic, oral), is treated as an asset that requires responsible and secure management. We are committed to complying with applicable laws, in particular those relating to personal data protection (GDPR), as well as internal regulations concerning security policy. Every employee is obliged to maintain the confidentiality of the information to which they have access and to apply the principles of secure storage and processing.

It is unacceptable to use confidential information for private purposes, disclose it to unauthorised persons, or engage in activities that may expose the company to the risk of data leakage or loss of reputation.

Good practices:

- In our dealings with customers and contractors, we always maintain confidentiality and do not disclose personal data to unauthorised persons.
- Every employee is required to use strong passwords, change them regularly and not disclose them to third parties. Access to systems and documents is restricted to authorised persons only.

- Confidential information is communicated only through approved communication channels (e.g. company e-mail, encrypted systems), and business conversations should not take place in public places.
- Paper documents are stored in locked cabinets, and electronic documents in systems secured with passwords or other authorisation methods.
- We process customer, contractor and employee data only to the extent necessary to perform our duties.
- It is prohibited to copy, remove or send any documents, databases, files or data carriers outside the company without prior authorisation.

Regulations at APER SOLUTION: GDPR and information security policy

Counteracting corruption, fraud and abuse

Aper Solution Sp. z o.o. operates in an honest and transparent manner. We do not accept any form of corruption, bribery, manipulation or fraud. We make our business decisions are made solely on the basis of reliable criteria and
the company's interests. Honesty is the basis for building trust with customers and partners, as well as the foundation for long-term success.

Good practices:

- We do not accept or offer material benefits in exchange for business favours,
- we refuse to accept gifts and invitations that may raise doubts about our impartiality,
- we report any attempts to offer bribes,
- we act transparently in financial settlements and in accordance with regulations.

Regulations at APER SOLUTION: Anti-corruption policy

Conflict of interest

Every employee is obliged to avoid situations in which their private interests could conflict with the interests of the company. Actions taken on behalf of the company must be free from the influence of external factors. Honesty requires that any doubts, the conflict is disclosed.

Good practices:

- we inform our supervisor about any potential conflict of interest,
- we do not undertake any additional activities that compete with the company,
- we avoid favouring business partners on the basis of private relationships,
- we maintain transparency in our relationships with customers and partners.

Regulations at APER SOLUTION: Procedure for preventing conflicts of interest.

Prohibition of price fixing and anti-competitive practices

APER SOLUTION Sp. z o.o. operates in accordance with the principles of fair competition. Any price fixing, market agreements or other anti-competitive practices are prohibited.

Good practices:

- we submit bids independently, without informal agreements with competitors,
- we do not exchange confidential business information with other entities,
- we ensure the transparency and reliability of our market activities,
- We treat every tender and contract as an opportunity for fair competition.

Regulations at APER SOLUTION: Procedure regarding price fixing and anti-competitive practices

Possibility of reporting violations

Every employee has the right and obligation to report irregularities, violations of the law, ethical principles or safety. We treat every report seriously, with confidentiality and respect for the reporter. The company also provides an anonymous channel for reporting violations. We protect whistleblowers from any retaliatory actions.

Good practices:

- We report violations to our supervisor, the human resources department, the ethics officer, or through an open or anonymous violation reporting channel.
- We do so in good faith and with respect for the facts.
- we do not fear retaliation – the company protects whistleblowers.

Regulations at APER SOLUTION: Procedure for reporting violations (whistleblowers)

Final provisions

The Code of Ethics applies to all employees, associates and representatives of Aper Solution Sp. z o.o. Every member of the organisation is required to familiarise themselves with its content and comply with the rules contained therein. Violation of the provisions of the Code may result in disciplinary action.

The Code of Ethics is not only a document, but above all a commitment – a commitment to honest, transparent and responsible conduct. Compliance with it builds a common work culture based on respect, safety and reliability. We believe that every employee and associate, by adhering to these principles, contributes to strengthening the company's position in the market and building its good reputation.

Compliance with the Code is not a matter of choice, but an obligation for all persons associated with APER SOLUTION Sp. z o.o. Any violation of ethical principles will be treated with due seriousness and may result in disciplinary action and, in certain situations, legal consequences. At the same time, the company provides protection and support to anyone who reports irregularities or violations of the principles described herein in good faith.

This Code shall enter into force on 23 January 2025.