

IP-038-01 ODE OF ETHICS

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District Court for Kraków-Śródmieście in Kraków,
11th Commercial Division of the National Court Register,
KRS: 0000420015, share capital: PLN 200,000 - paid,
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INTRODUCTION

Endego strives to offer top-quality services while applying best business practices and standards. We have jointly formulated our core values and rules of ethical conduct and subsequently elaborated on them in the present Code of Ethics with the safety of our employees, Clients and business partners at heart and with the welfare of Endego in mind.

The Code of Ethics stresses our commitment to compliance with the agreed rules, provides guidance in the case of ethical dilemmas and identifies the conduct that is not acceptable in the context of the common good of Endego.

The Code of Ethics jointly with the Anti-corruption policy, the Procedure for managing conflicts of interest and the Whistleblowing procedure sets forth a cohesive and comprehensive approach to the issue of ethical conduct at all levels of the organisation.

All individuals and legal entities, in particular employees, are required to comply with the provisions of this Code of Ethics. When in doubt, please contact your immediate superior or the Compliance Officer.

MANAGEMENT BOARD

OUR VALUES

We are a community united by shared values. Owing to our shared values, we make big things which would not have been possible without mutual respect, care for quality, credibility, safety and customer satisfaction. We believe that by enforcing the values below we shall be successful giving the Clients satisfaction while making ourselves, our collaborators, business partners and shareholders prosperous and confident of the future.

Respect

Our relations with employees, collaborators and business partners are based on respect. We respect not only mutual commitments but also opinions. We do not accept any form of behaviour that would violate human dignity and mutual tolerance. We are open and we promote creativity and pro-active attitudes.



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Quality

It is our ambition to offer our Clients top-quality services. We do not accept lack of professionalism and the practices consisting in taking shortcuts. We do not compromise on quality.

Customer satisfaction

Satisfaction of Customers is our priority. Therefore, we offer them diligent service, know-how and flexibility to match their expectations. We are professional in what we do by carrying our assignments accurately and according to schedule. We believe that satisfaction of our Client is the success of us all.

Credibility

We make conscious commitments to our employees and Clients. We are credible in business and, consequently, place great emphasis on integrity and responsibility. In our business, we abide by the law, internal standards and regulations while building our good reputation.

Safety

Safety constitutes the basis of trust and credibility. We believe that by caring about the safety of people and the environment, we provide our employees with comfortable places of work. We are committed to reduce our negative impact on environment. We change our environment for the better, and by striving for sustainable growth, we engage in initiatives promoting the natural environment.

OUR CLIENTS

We use our best endeavours for any project to distinguish itself by top quality and functionality and for the proposed solutions to best satisfy the needs of our Clients. In anticipation of the market's expectations, we make sure that all assignments are executed while respecting the obligations adopted in the contracts.

We build partnership relations with the Clients based on mutual trust. We believe that excellent service is as important for the success of the entire venture as distinctive quality of the service. In dealings with the Clients, we act with integrity and fairness and do not accept unethical conduct, in particular as regards business development and handling of contracts. We are always open-minded and ready to engage in dialogue. We listen to the Clients and strive to incorporate their feedback in the continuous process of improvement of our services.



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OUR EMPLOYEES

We respect all employees, regardless of their length of service and position held. We strive to maintain an ethical work environment. We do not accept any unlawful conduct that is contrary to good practice or creates an unfavourable work climate through discrimination, bullying, mobbing, violence, intimidation, threatening behaviour, humiliation, sexual harassment and nepotism.

Occupational safety is our key priority. Our employees are aware of and comply with the adopted occupational health and safety standards.

We use our best endeavours to ensure that our terms of employment are transparent and fair, based on the employees' competence, experience and performance.

We believe in the open-door policy. We listen to our employees, are open-minded and promote creativity and pro-active attitudes. We encourage our employees to share their ideas and problems. To that end, we have established a number of channels of communications, including a channel permitting preservation of anonymity.

OUR SUPPLIERS

We select our partners with utmost care while using objective criteria.

We offer each of our partners equal opportunities for establishment of a business relationship. The supplier selection process is based on fair and transparent principles. We do not tolerate corruption, be it bribing of the Company's employees by the suppliers or seeking by the Company's employees of any gains in return for preferential treatment of suppliers.

When working with our suppliers, we remain committed to integrity and fairness. We expect our suppliers to know and comply with the rules of ethics adopted at the Endego, especially in the area of management of conflicts of interest and counteracting of corrupt practices.

We do not do business with the suppliers suspected of any misconduct, in particular human rights violations.

ENVIRONMENTAL PROTECTION

We understand that care about the natural environment is the duty of every man. We are aware of the applicable environmental standards and we observe the same actively. We want our business to be environmentally-friendly. We minimise application of harmful materials and recycle the generated waste. It is our ambition to comply with the highest standards in the area of environmental protection. We strive to attain those standards by implementing internal regulations and programmes that contribute.



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PREVENTION OF CORRUPTION

Endego is a company operating in an ethical and fair manner. The employees do not engage in any activities of corrupt nature, i.e. do not accept or offer any benefits in return for specific acts, omissions of their promise. Another measure designed to mitigate that risk are significant restrictions on cash transactions. Application of illegal incentives may be aimed at, *inter alia*, establishing and maintaining business relations, securing more advantageous terms of business, accelerating decision-making or ensuring that the decision issued is positive. Prevention of corruption has been regulated in detail in *the Anti-Corruption Policy*.

GIFTS, ENTERTAINMENT AND OTHER PERFORMANCES

Other than the customarily adopted standard offers, the employees of Endego are not to accept or offer any gifts, paid entertainment proposals, sponsored meals and other performance from the current or prospective business partners.

It is permitted to accept customary small gifts of advertising nature. Other customary gifts of one-time value not exceeding the amount specified in the Anti-Corruption Procedure are also acceptable. Analogical rules apply to handing in gifts.

Customary hospitality, understood as an occasional invitation of a business partner for a meal, should fall within the financial limits set in the Anti-Corruption Policy. Acceptance or making of such performances should not be accompanied by an expectation that the business partner or employee will reciprocate with any act or omission. Gifts, entertainment or other performances of the value superior to the aforementioned limit must be reported to the Compliance Officer. Accepting and handing in gifts in the form of cash or cash equivalents (vouchers, coupons and gift cards) is strictly prohibited.

MANAGING CONFLICTS OF INTEREST

A conflict of interest is a situation where the employee's individual interests collide with the Company's interests.

This may mean that in an official professional setting the employee acts in his or her own interest or in the interest of his or her close relative or a third party, which interests in principle are opposed to the Company's interest.

The employees avoid the situations likely to give rise to a conflict of interest, in particular:

- disclose the existing ties;
- do not take decisions involving the entities or persons with ties to them; or
- do not oversee the work of the entities or persons with ties to them.

The disclosed ties in themselves do not constitute a conflict of interest and do not breach the Code of Ethics.

A conflict of interest may also relate to the pursuit of any additional business activity by the employee that cannot interfere with the discharge of the employee's duties towards the Company. Management of conflicts of interest has been regulated in detail in the *Procedure for Managing Conflicts of Interest*.

WHISTLEBLOWING

Should an employee or any other person associated with Endego become aware of any misconduct, he or she may report such misconduct to his or her superior or to the Compliance Officer.

Endego encourage to use the following channels to report misconduct:

- by sending e-mail to: info@endego.com,
- directly to Compliance Officer: complianceoffice@endego.com
- by Linia Etyki by e-mail endego@liniaetyki.pl or phone number +48 22 49 36 900, which also allows reporting in a way that allows for anonymity.

For the purpose of the most effective processing of the report, the whistleblower should provide a detailed description of the situation including as far as possible:

- the timeframe;
- the persons / entities involved;
- his or her source of knowledge (e.g. own observations or information provided by another person)
- sequence of events / description of situation; and
- possible consequences of occurrence of the misconduct.

We are committed to protecting the identity of the whistleblowers. We prohibit taking any retaliatory measures against bona fide whistleblowers.

Any and all concerns relating to the ethical standards adopted in Endego are to be communicated to the immediate superior or to the Compliance Officer.

Detailed guidelines for reporting irregularities can be found in the Procedure for reporting internal violations of the law.