

to the resolution of the Management Board of Zakład Rolniczo-Przemysłowy "FARMUTIL HS" S.A. from 19 March 2026.



CODE OF ETHICS

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1. Introduction and General Provisions

Zakład Rolniczo-Przemysłowy „Farmutil HS” S.A. is a company that fulfils one of the key strategic tasks in Poland: ensuring epizootic and epidemiological safety through the comprehensive management of animal by-products. Considering the strategic nature of our business and our responsibility to society and the natural environment, the Company's Management Board introduces this Code of Ethics.

Our mission is to protect human and animal health, which is achieved by preventing and neutralizing epizootic and epidemiological threats. Our operations are based on three key values:

Responsibility - We conduct our business with full respect for human rights and the natural environment, guaranteeing sanitary safety while maintaining compliance with ethical standards and legal regulations.

Quality - We adhere to the principle of continuous improvement, particularly in technological processes, to deliver products and services that meet the highest quality and safety standards while satisfying customer expectations.

Collaboration - We build lasting and transparent relationships with employees, the local community, and business partners, creating an environment based on mutual respect and integrity within our own operations and throughout the supply chain.

This Code of Ethics constitutes a set of overarching standards of conduct and behavioural patterns applicable within our company. This document is internal in nature and aims to unify work standards, establish appropriate attitudes in professional and business relationships, and protect the Company's reputation.

The detailed principles of business conduct we expect from our partners are set out in the Supplier Code of Conduct, available

on the Company's website. We reserve the right to verify the compliance of our own actions and those of our business partners with these principles.

The provisions of the Code apply to all employees and other persons employed by the company, regardless of their position in the company's organizational structure, the legal basis of their employment, the nature of their activities for the company, working hours, or length of tenure, including management and executive staff – hereinafter referred to collectively as "employees". The provisions contained in the Code apply directly to employees at all levels, including members of the Management Board, directors, and managers.

2. Business Conduct and Relations with Business Partners

Zakład Rolniczo-Przemysłowy "Farmutil HS" S.A. is guided by the principles of reliability, transparency, and honesty in its business relationships. The Company has a strict zero-tolerance policy for corruption – this applies to all employees at all levels and extends to relationships with private and public entities.

We expect our employees to conduct themselves and make business decisions consistent with the company's interests, based on objective criteria. All employees are required to avoid conflicts of interest, and if they arise, to report them to their direct supervisors. A conflict of interest may arise, in particular, when an employee makes business decisions concerning entities with which they have family, financial, or social ties.

Our company does not cooperate with entities that flagrantly violate environmental protection regulations, employee rights, or business ethics.

Suppliers of goods and services, as well as contractors, are selected based on objective and verifiable criteria, such as quality, price, timeliness, and communication with the suppliers.

The contractor selection process is documented to allow for subsequent verification. It is unacceptable to base the selection of a business partner on an employee's private interests or the desire for personal gain.

3. Human Rights and Employee Rights

Zakład Rolniczo-Przemysłowy „Farmutil HS” S.A. is guided by respect for human dignity and human rights, in accordance with the United Nations Universal Declaration of Human Rights and the standards of the International Labor Organization. The use of forced labour in any form is unacceptable. The company complies with all applicable labour laws regarding the employment of minors, providing them with special protection.

Our company does not tolerate and actively combats any form of workplace harassment. We treat all employees equally and do not accept any form of discrimination based on personal characteristics, including gender, age, origin, sexual orientation, religion, or disability.

We respect employees' right to free association and to engage in dialogue through the works council in accordance with applicable law. Employee relations in our company are based on the principles of mutual respect, professionalism, courtesy and good manners. Any behaviour that may violate personal dignity, including the use of language commonly considered offensive, humiliation, intimidation, and other forms of verbal or physical aggression, is unacceptable.

All decisions regarding employment, promotion, access to training, and employee remuneration are based solely on previously established, objective, and clearly communicated criteria, such as professional qualifications, length of service, quality of work performed, and commitment. We do not permit discriminatory practices in the employment process.

We provide employees with access to reporting channels, guaranteeing confidentiality and protection for whistleblowers. Retaliatory, punitive, or discriminatory actions against employees who report misconduct in good faith are strictly prohibited.

4. Safety, Health, Property, and Information Protection

We treat the lives and health of our employees as paramount, therefore, we require strict compliance with occupational health and safety regulations by all employees while performing their duties. We do not allow employees to undertake work nor do we allow supervisors to enforce work in conditions that pose a direct threat to life or health.

As one of the primary entities ensuring the country's epizootic and epidemiological safety, our company maintains a strict sanitary regime. Our employees are required to use assigned personal protective equipment, workwear, and protective footwear in accordance with their intended use and job instructions. We do not allow employees to work if they lack the appropriate qualifications for their duties and have not received up-to-date training, or who are not equipped with the required personal protective equipment.

We respect the right of every employee to refrain from working if the conditions under which they perform their work do not comply with occupational health and safety regulations and pose a direct threat to their health or life, or if the work performed poses a direct threat to other people. Employees are obligated to immediately notify their direct supervisor of their decision to refrain from working.

All employees are obligated to take care of our company's property, in particular buildings, installations, machinery, equipment, transport fleet, raw materials, semi-finished products, and finished products, including protecting it from destruction or damage, and using it rationally, economically, and for its intended purpose.

Our company considers its knowledge and intellectual resources to be crucial to conducting business, paying particular attention to maintaining confidentiality, including trade secrets. Our employees are obligated to maintain confidentiality, particularly with respect to all information constituting trade secrets, both during and after their employment relationship,

in accordance with applicable laws and the provisions of their contracts with the company.

We process the personal data of employees, clients, and contractors in accordance with applicable laws, including Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation).

5. Care for the Environment

Our company makes every effort to minimize its environmental impact. Our operations are conducted based on and in full compliance with administrative decisions issued by the competent authorities, while maintaining established standards and parameters.

We carry out our technological and logistical processes with the utmost responsibility, striving to reduce pollutant emissions into the air, water, and soil. We ensure the proper technical condition of infrastructure and the integrity of processes to minimize emissions.

Our operations are guided by the principle of rational management of natural resources. We strive to optimize the consumption of water, energy, and fuels and to reduce the amount of waste generated, supporting the principles of a circular economy. Waste, including wastewater, is managed in a safe, controlled manner, and in accordance with its intended designation.

We treat environmental protection as an integral part of our daily operational responsibilities. We monitor process flow and the condition of installations to prevent potential incidents. If any irregularities or threats occur, we take immediate remedial and corrective action, thus fulfilling our commitment to pollution prevention.

6. Final Provisions

This Code of Ethics establishes overarching ethical standards that guide all actions undertaken by our company. The adopted standards serve to ensure full transparency of activities, respect for personal dignity, and the building of professional and business relationships based on principles of integrity and responsibility.

This document supplements generally applicable legal provisions, which take precedence, particularly in the event of discrepancies between the Code and national or international law. Where this document establishes standards that are higher or more restrictive than the requirements of applicable law, we commit to complying with these higher standards internally.

Knowledge of and compliance with the Code is the responsibility of every employee. Violation of the provisions of the Code is considered a failure to fulfil employee duties. Serious or repeated violations may result in disciplinary action.

The Company's Management Board reserves the right to update and amend this Code. The current version of the Code is permanently available on our company website at: www.farmutil.pl