ERBUD GROUP

Human and Employment Rights Policy



ERBUD	**HUMAN AND LABOUR RIGHTS POLICY AT ERBUD S.A.**

1. Purpose and intent of the policy.

The purpose of this policy is to set out the rules of action and behaviour related to human and labour rights in the Company, including in the value chain and in relations with stakeholders.

2. Scope of application:

2.1. This policy is applicable to all employees and associates of each entity within the Company and downstream and upstream entities in the value chain.

2.2. Ensuring compliance with the provisions of the policy shall be regularly monitored and any necessary corrective measures shall be identified and implemented promptly.

3. Terms and abbreviations:

Any references hereinafter to:

3.1. ***'Company'*** - shall be understood as Erbud Spółka Akcyjna with its registered office in Warsaw, at ul. Klimczaka 1, 02797 Warsaw, entered in the Register of Entrepreneurs of the National Court Register, maintained by the District Court for the Capital City of Warsaw, 13th Commercial Division, under National Court Register No. 0000268667, NIP (Tax Identification Number): 8790172253, with a share capital of PLN 1,192,983.60, paid in full, **the Employer** in relation to persons employed by the Company on the basis of an employment contract, and in relation to persons working with the Company on the basis of other types of contracts, including civil law and B2B contracts - a party to such a contract.

3.2. ***'Internal Regulations Controller'*** or ***'Controller'*** **-** shall be understood as the person coordinating the process of drafting, reviewing, publishing and archiving regulations, as well as maintaining records, with contact by e-mail: procedury@erbud.pl.

3.3. ***'Employee or Associate'*** - means a person providing work or services to the Company, regardless of the basis of the employment contract, including a person employed under a civil law contract or working with the Company based on B2B rules. For the avoidance of doubt, employee shall also mean persons providing work or services to the Company in the value chain, regardless of the existence or nature of the contractual relationship with the Company, i.e.: employees/contractors of supply companies, subcontractors and other business partners.

3.4. ***'Policy'*** - means this human rights and labour rights policy contained in this document.

4. Description of proceedings/content of the document:

4.1. **Legal basis**

4.1.1. The Company conducts its business with respect for the rights and dignity of all people, complying with all applicable laws.

4.1.2. The Company undertakes to comply with the provisions of:

a. Universal Declaration of Human Rights;

b. International Labour Organisation on fundamental rules and rights in the place of work;

c. OECD Guidelines for Multinational Enterprises;

d. UN Guiding Principles on Business and Human Rights;

e. UN Global Compact principles.

4.2. **General principles**

As a Company, we recognise the Human and Labour Rights Policy as part of a due diligence process with the objective of protecting human and labour rights and minimising potential and actual negative impacts on human and labour rights, proactively addressing potential violations and taking corrective measures in the event of violations of this policy.

As a Company, we understand that our negative impact on human and labour rights may arise not only from our direct activities, products or services, but also from the business relationships we establish. We are committed to taking appropriate corrective measures if the Company's actions violate human and labour rights as set out in the policy.

Through this policy, the Company manages the risks or opportunities associated with the occurrence of positive or negative impacts in the area of human and labour rights.

PROHIBITION OF DISCRIMINATION	We do not accept or tolerate any form of discrimination against employees on the basis of their race, colour, gender, language spoken, religion, political views, worldview, trade union membership, sexual orientation, health, age, disability or any other characteristic. All decisions related to the employment relationship, from hiring, promotion, training to termination or retirement, are based solely on objective criteria - qualifications, skills, experience, meeting the requirements of the specific position and performance results.
EMPLOYMENT OF CHILDREN AND MINORS	We do not tolerate or allow the employment of children under the age of 15, in accordance with applicable legislation. In the Company, we do not employ persons under the age of 18 to carry out dangerous work that threatens health, safety or morals.
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	We respect and uphold the right of our employees to form or join (or not) trade unions or other organisations of their choice and to bargain collectively about their common interests, without fear of reprisal, intimidation, bullying or termination of employment. We seek to engage in constructive discussions in good faith with representatives of legally constituted social partners on matters of importance to employees.
WORKING HOURS, BENEFITS AND REMUNERATION	We comply with all applicable laws and industry standards regarding remuneration, working hours, overtime and fringe benefits. Employees, work in accordance with the applicable working time standards. Overtime remuneration is paid on a regular basis. We do not make deductions from remuneration as a disciplinary financial penalty. Employees have the right to at least one day off per week and the right to adequate breaks during working time, as well as to sufficient and legally compliant rest between changes. The Company strives to influence the continuous development of employees' skills and abilities and to provide them with career development opportunities, also through regular industry training.
LEAVE AND SICK LEAVE	We allow all employees to exercise their right to sick leave and annual leave, parental leave to care for newborn children of their own or adopted children, in accordance with applicable laws. Persons who take this type of parental leave are not threatened with dismissal, they are allowed to return to their position with unchanged rules on remuneration and benefits.
FORCED LABOUR	We prohibit forced labour, in any form, including slave labour, semi-slave labour or labour related to human trafficking. Employees have the right to move freely and to leave their place of work at the end of their shift.

BULLYING, ABUSE AND HARASSMENT	We do not tolerate and seek to protect employees from any act of bullying and harassment of a physical, verbal, sexual or psychological nature, abuse, humiliation or threats in the place of work, whether by co-workers or supervisors.
EMPLOYMENT CONTRACTS	All employees of the Company enter into a written, comprehensible and legally binding employment contract in accordance with the applicable legislation.
PARTNERSHIP WITH PARTNERS/SUPPLIERS	We want to work with business partners who share our obligations in the areas of safety, ethics and compliance. We enter into contracts with partners and suppliers that require them to respect human rights in the services or supplies they provide to the Company - in line with the obligations set out in this policy, according to the specifics of each service and supply. We try to use standard contractual clauses in this respect.
OCCUPATIONAL HEALTH AND SAFETY	Our greatest asset is the safety and health of our employees. The Company cares for and ensures a safe place of work in accordance with the applicable health and safety regulations, introducing internal regulations and requirements in this area, with the objective of minimising the risk of accidents, injuries and other health threats. Together with employees we strive to take care of our environment and place of work and continuously improve it in the area of health and safety by identifying possible threats.

4.3. **Notification of violations**

The Company has mechanisms in place to report all types of violations, as well as to ensure effective remedies when human rights violations occur.

In accordance with this policy and the requirements of our Code of Ethics, the complaint mechanisms include the reporting and recording of complaints also in relation to human rights and the actions taken to address them.

Notifications of human rights and labour rights violations can be made through the Company's established irregularity reporting channels, which are set up and operated in a way that protects the reporting person and to protect the privacy of the Person who is the subject of the notification.

The process for filing complaints and violations is governed by the Company's Regulations for Reporting Violations of Law, Procedures and Ethical Standards.

4.4. **Corrective measures**

In the event that the Company's activities are found to have led to or contributed to an adverse impact on human rights, the Company provides appropriate corrective measures as part of its legal support to address the problem. In the event that adverse actions arise from business relationships, the Company undertakes to support business partners in eliminating or minimising the adverse impact using their own irregularity management mechanisms.

4.5. **The highest level in the organisation responsible for implementing the policy**

4.5.1. The person responsible for the implementation of this Policy is the Director of the Erbud S.A. HR Division.

4.5.2. This regulation needs to be reviewed at least once every 2 years, but if there is no reason to update it, the content of the document shall remain unchanged.

4.5.3. This regulation should be consulted with employee representatives.

4.5.4. This regulation should be communicated through dedicated communication channels in place in the Company.

5. Policy archiving:

The person responsible for archiving this policy is the Controller.

6. Handling amendments.

The Director of the HR Division of ERBUD S. A. is authorised to amend this procedure.

7. Related documents and appendices:

7.1. Code of Ethics at Erbud S.A.

7.2. Regulations for reporting violations of the Company's laws, procedures and ethical standards.

7.3. UN Universal Declaration of Human Rights.

7.4. International Labour Organisation Declaration on Principles and Rights at Work.

8. Records of amendments made.

Transfer of the policy to a new document template.

9. Withdrawn editions

9.1. Human and labour rights policy, version 1, established by Resolution of the Management Board of Erbud S.A. No. 53/2022 of 19 December 2022.

Notes: Failure to comply with this policy shall lead to disciplinary measures.