



## CODE OF CONDUCT - Dom Construction Business Partner

1. This Code of Conduct (the “**Code**”) serves as a guide to the principles and values promoted by Dom Construction while doing business, grounded on integrity in the workplace, social relations and business practices, with particular focus on the natural environment and high ethics.
2. This document sets out the underlying principles and priorities to be followed in cooperation with Dom Construction – today and in the future. The business partners of Dom Construction (“**Business Partners**”) are also expected to apply these standards and principles when engaging in business with Dom Construction.
3. The Code is also intended to ensure that Business Partners adhere to the fundamental principles of ethical business conduct, principles of operation, objectives, values and visions set out in this document, and acknowledge that they are aware of their obligations.
4. The Code is also founded on the ten principles of the United Nations Global Compact, the United Nations Guiding Principles for Business and Human Rights, including the principles and rights set out in the eight core conventions identified in the International Labour Organisation Declaration on Fundamental Principles and Rights at Work and the principles and rights set out in the International Charter of Human Right, the principles of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.
5. The purpose of the Code is to implement a uniform, high standard of conduct in our daily operations and to define the requirements set by the Dom Development S.A. Capital Group in relation to our employees, associates and external partners. While this document defines expectations in relation to ourselves, it is also intended to promote an appropriate approach to stakeholders, including employees, associates and business partners. We also expect such responsible behaviour from our business partners.
6. Dom Construction is a responsible company which, in its activity, complies with applicable laws and its own internal regulations, respects human rights, and prevents and minimises its own negative impact on the environment.
7. Dom Construction adopts ecological solutions that serve both its customers and the environment, and analyses and endeavours to minimise the environmental impact of implemented projects.
8. Dom Construction requires its Business Partners to act in accordance with the Code as well as all applicable laws, good practices and the Dom Construction Code of Ethics. Business Partners are also expected to take into account environmental considerations, support social activities and urban biodiversity, promote solutions that reduce adverse impact on the environment, prevent pollution, and improve environmental protection practices.

### Undertaking to Comply with Contractual Terms and the Law, and Confidentiality

1. The Business Partner undertakes to perform obligations as part of its cooperation with Dom Construction, as prescribed in the contract entered into with Dom Construction, with due diligence, in accordance with the requirements of the relevant regulations, and this Code.
2. The Business Partner undertakes to adhere to applicable personal data protection legislation.
3. Personal data must be processed by authorised employees and business partners who are aware of this responsibility, taking into account the statutory regulations and confidentiality of this information. Any violations, or suspected violations, of these regulations must be reported immediately to the persons responsible for this area.
4. The Business Partner undertakes to adhere to applicable regulations regarding consumer protection, and the prevention of unfair competition.
5. All Information about Dom Construction and its business partners must be treated confidentially and may not be shared with any unauthorised third parties. Any use of confidential information by the Business Partner or its employees, or associates, for their own personal benefit is unacceptable.
6. The Business Partner undertakes to keep confidential any information related to Dom Construction, business relations or the contract with Dom Construction (“**Confidential Information**”) to any third parties, with the exception of those agreed by Dom Construction, without Dom Construction’s prior written



consent, and not to use this information for purposes other than those resulting from entering into business relations or contract with Dom Construction.

7. The Business Partner's confidentiality undertaking, as set out above, shall not apply to Confidential Information, which: (i) was held by the Business Partner at the time of its disclosure by Dom Construction, provided that the Business Partner is able to prove this to be the case, (ii) has been made or becomes available to public otherwise than through an action or omission by the Business Partner, its representatives, employees or agents, (iii) is obtained by the Business Partner from a third party, having the right to hold such Information, and which is not directly, or indirectly, bound with Dom Construction by a non-disclosure obligation, (iv) must, in accordance with applicable legislation, be disclosed to the relevant authorities or courts - in such cases, in disclosing Confidential Information, a Business Partner must notify Dom Construction of such disclosure immediately, and not later, than within 7 (seven) days, unless otherwise agreed in the contract entered into by the Business Partner and Dom Construction.
8. The confidentiality obligations set out in this document shall apply throughout the period of business relations or term of the contract with Dom Construction, and for a period of 5 (five) years following their termination or expiry, unless otherwise stated in a respective contract.
9. The Business Partner declares that its employees and associates have been obliged to keep confidential all information and data obtained during the period of cooperation, or the term of the agreement concluded, with Dom Construction and for a period of 5 (five) years from its termination or expiration, including any personal data to which they have gained access and which they have been authorised to process to the extent necessary to perform the agreement.
10. The Business Partner is obliged to immediately inform Dom Construction of any change in the data concerning personnel, as well as regarding new personnel to whom it intends to assign work under the Agreement.
11. Information on the change in the data concerning the personnel to whom the Business Partner has assigned work under an Agreement should be provided to Dom Construction immediately, but no later than 1 business day on which such change is made, in order to maintain uninterrupted operational cooperation.
12. The confidentiality obligation shall not apply to situations in which the obligation to disclose information to a third party or to the public arises from applicable laws, in particular those from Regulation (EU) no. 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (Market Abuse Regulation), the Act of 29 July 2005 on trading in financial instruments, the Act of 29 July 2005 on public offering and the conditions for the introduction of financial instruments into an organised trading, and on public companies, and secondary regulations related to them, in particular the Regulation by the Minister of Finance dated 19 February 2009 on current and periodic submissions by issuers of securities and conditions for regarding information required by the law of a non-member state as the equivalent.
13. The Business Partner declares that it is engaged in business activities consistent with the scope of the contract with Dom Construction, on the basis of appropriate entries in the relevant registers or records. Should the Business Partner employ a non-Polish national, the Business Partner declares that all requirements will have been met regarding the non-Polish national's legal stay within the territory of the Republic of Poland, including securing appropriate work permits.
14. The Business Partner declares that the activities undertaken by it under an agreement or as part of any other activity performed in cooperation with Dom Construction do not constitute a tax scheme within the meaning of the provisions of Article 86a – 86o of the Act of 29 August 1997 - Tax Ordinance (consolidated text, Journal of Laws of 2022, item 2651 as amended) imposing the obligation to report to the Head of the National Tax Administration any arrangements meeting the criteria of so-called tax schemes. In the event of a suspicion of a tax scheme, the Business Partner shall inform Dom Construction immediately, no later than within 5 business days.
15. The Business Partner declares that it has not taken and will not take any actions, nor has it been party to any agreement that is contrary to the law or good practice, has not offered or provided any financial or personal benefits to influence Dom Construction's decision to enter into contract or undertake cooperation with the Business Partner.



16. The Business Partner declares that it has not undertaken in the past, and commits not to undertake in the future, any corrupt practices, and further declares that no part of the fee paid by it to Dom Construction originates from illegal sources or corrupt practices.
17. The Business Partner shall comply with the lawful settlement of transactions, costs and expenses, ensure observance of the rules regarding conflict of interest, the giving and accepting of gifts, and reporting and clarifying irregularities.
18. The Business Partner represents that its actions will comply with all applicable local and international laws and regulations regarding respective actions arising from the contract entered into with Dom Construction, including, but not limited to, regulations regarding safety, social protection, labour law, tax law, fire protection, environmental protection, anti-corruption, and anti-money laundering.
19. The Business Partner undertakes to prevent any form of corruption, including bribery and extortions, by implementing and applying appropriate measures to prevent and deter corruption, discrimination, money laundering, the financing of terrorist or other illegal activities, and to prevent and deter unethical behaviour.
20. The Business Partner represents that - to the best of its knowledge - its representatives or service providers do not offer, give, agree to give, expect or accept, directly or indirectly, from any natural or legal persons, any money or other equivalent benefits, which could influence their decisions, nor do they finance illegal activities or engage in any form of discrimination, or other unethical behaviour.
21. The Business Partner declares that none of its activities, nor - to the best of its knowledge - any persons providing services to the Business Partner, are financed from undisclosed or illegal sources, or territories practising harmful tax competition.
22. The Business Partner also commits to raise awareness of its personnel regarding the rights and obligations referred to in this document.
23. The Business Partner undertakes to immediately inform Dom Construction of any violation of these provisions. Upon written request, the Business Partner will provide Dom Construction with information and answers to reasonable questions regarding violations of these provisions.

#### Environmental Impact

1. The Business Partner undertakes to comply with the law as regards the impact of its activities on the natural environment and undertake initiatives fostering greater environmental awareness.
2. The Business Partner undertakes to endeavour to reduce the adverse impact of its activities on the environment and support an approach to prevent environmental issues.
3. The Business partner will support development and dissemination of environmentally friendly technologies.
4. The Business Partner endeavours to minimise the generation of waste, reduce the consumption of raw materials, natural resources (including water) and limit greenhouse gas emissions associated with its business activities.
5. The Business Partner undertakes to obtain raw materials in a responsible manner, taking care of the environment and taking into consideration environmental aspects in its operations.
6. If the Business Partner is a waste producer as defined in Section 3(1)(32) of the Waste Act of 14 December 2012 ("**Waste Act**") during the contract delivery, firstly, all efforts will be made to recover or recycle waste. Should this be technologically, ecologically or economically impracticable or unviable, the Business Partner will ensure that waste is disposed of in a manner as prescribed in the Waste Act and secondary regulations relating to the said Act, whereby the Business Partner reserves the right to further subcontracting, provided that - pursuant to Section 25 of the Waste Act - the obligation to manage waste will be subcontracted only to business operators who hold the relevant licenses, from competent authorities, for collection, recovery and disposal of waste or a permit for the storage of waste in the rock mass, including underground mine voids, and/or with having waste transport within the scope of their business activities. The Business Partner shall have an active BDO (Waste Database) number throughout the term of the contact. Any costs pertaining to the possible transport, storage and/or treatment of waste shall be included in the contractual fee by the Business Partner.



### Human rights and Compliance with International Humanitarian Law Standards

1. In performing its activities, the Business Partner shall comply with, promote and respect the applicable provisions on the protection of human rights and children's rights as basic and universally applicable guidelines. The Business Partner supports the elimination of and rejects all forms of modern slavery, forced labour or violation of labour rights, and commits to contribute to the abolition of child labour. This applies to not only collaboration within the Business Partner's company, but also to conduct towards its own business partners.
2. The Business Partner commits to adhere to the humanitarian principles in crisis or conflict situations, ensuring the safety of civilians and respecting international human rights standards.
3. In accordance with humanitarian principles, the Business Partner undertakes not to violate the neutrality status in areas affected by armed conflict, allowing access to humanitarian aid and respecting the rights of persons not involved in armed activities.
4. In the event of a violation of human rights or humanitarian principles, the Business Partner undertakes to cooperate with the relevant institutions and to submit to any investigations aimed at restoring compliance with the required standards.
5. The Business Partner is committed to promoting freedom of association and respecting the right of workers, including the right to join trade unions and to benefit from collective bargaining of working conditions.
6. The Business Partner undertakes to eliminate all cases of human rights violations.
7. The Business Partner undertakes to inform Dom Construction of any potential risks related to the violation of human rights or humanitarian principles in the course of cooperation with Dom Construction.

### Working Conditions

1. The Business Partner declares that its personnel includes persons with the requisite knowledge and necessary skills to properly perform the agreement, and in particular, that it has personnel with all the required professional competence profiles necessary to implement the subject of the agreement concluded with Dom Construction.
2. The Business Partner confirms that:
  - it recognises human rights and guarantees decent working conditions for people working or cooperating with the Business Partner in the implementation of agreements concluded with Dom Construction,
  - when allowing work by minors or persons with disabilities, it ensures compliance with the International Labour Organisation and other regulations that apply to work performed by minors or persons with disabilities;
  - it respects and enforces the prohibition of forced labour in any form and does not tolerate any form of human trafficking, forced or compulsory labour and does not allow any personal freedom restricting practices such as taking away identity documents, passports, work permits as a condition of employment,
  - it performs business activities in compliance with Article 32 of the Charter of Fundamental Rights of the European Union - it does not employ children, and that the minimum age of employees permitted to work is not lower than the minimum age for completion of compulsory schooling, without prejudice to regulations more favourable to juveniles and except for limited exceptions, and that juveniles permitted to work are provided with working conditions appropriate to their age and are protected from economic exploitation and any work that could harm their safety, health or physical, mental, moral and social development, or impede their education.
3. The Business Partner agrees to pay its employees fairly, both in the context of internal and external comparisons with other employees, and to comply with legally guaranteed remuneration and minimum wage standards, if issued.
4. The Business Partner agrees to comply with national regulations on working time. In addition, the regulations concerning the Business Partner's working time describe the applicable requirements concerning break time, free time, leave time, and work-life balance, as well as available rest options.



5. In accordance with the rules in force at the Business Partner, professional and qualification development depends solely on personal performance, individual skills and personal capabilities of individuals. The Business Partner shall reward its employees for their individual or collective performance in accordance with local rules.
6. The Business Partner is committed to the protection and promotion of diversity and to working with employees and partners representing different cultures, ways of thinking or nationalities in an atmosphere of mutual respect and respect for the individual.
7. The Business Partner confirms that:
  - it provides its employees with a safe working environment and is committed to strict compliance with the relevant regulations at all locations where it operates;
  - all workers are responsible for compliance with health and safety rules and for the proper use of equipment assigned to them when performing dangerous work;
  - it ensures that workers are adequately trained and equipped with the means allowing them to perform their work safely;
  - it provides equal pay for men and women workers for work of equal value.

#### Preventing Discrimination and Harassment

1. The Business Partner confirms that all its employees are treated fairly and respectfully by their superiors, subordinates and associates.
2. The Business Partner undertakes to prevent discrimination and takes responsibility for creating a work environment free from all types of discrimination, persecution, abuse, unwanted sexual advances, and other inappropriate behaviour, including any forms of violence.
3. The Business Partner does not tolerate any manifestation of humiliation, insult, sexual harassment and other forms of discrimination against employees based on gender, age, disability, health, race, nationality, ethnic origin, religion, political beliefs, trade union membership, sexual orientation, gender identity, family and social status, lifestyle, position, and other individual features.
4. The Business Partner acknowledges that it treats workers equally in human resources processes, taking into account such diversity factors as gender, education, age, and professional experience.
5. The Business Partner follows a principle of protecting workers against unlawful dismissal, harassment, discrimination, and violence in the workplace.

#### Principles of Ethics

1. The Business Partner accepts and undertakes to comply with the principles and values resulting from the Code of Ethical Conduct of the Dom Development S.A. Capital Group Company, with which the Business Partner has entered into business relations or contract. The Code of Conduct is available at: <https://inwestor.domd.pl/pl/odpowiedzialny-biznes>
2. The Business Partner undertakes to provide its employees with a clean, safe and healthy working environment, and to ensure the prohibition of discrimination on any grounds.

#### International Sanctions

1. The Business Partner declares that it is not included on any sanction list, i.e. a list of natural persons, legal persons or organisational units without legal personality subject to restrictions, published on behalf of the sanctioning authorities ("**Sanctions List**"), i.e. the Republic of Poland, the European Union including its Member States, the United Nations including the United Nations Security Council, the United Kingdom of Great Britain and Northern Ireland, Switzerland, the United States of America and the relevant governmental institutions and agencies of any of the foregoing, as well as other entities of a similar nature



and bodies acting on their behalf in relation to sanctions ("**Sanctioning Authorities**"), i.e. laws and regulations relating to economic, financial or commercial sanctions, embargoes or other restrictive measures adopted or enforced by the Sanctioning Authorities ("**Sanctions**").

2. The Business Partner declares that it is not directly or indirectly owned nor controlled, by any natural person, legal person, unincorporated organisation included in the Sanction List, is not directly or indirectly owned, nor is it directly or indirectly controlled, by any natural person, legal person, an unincorporated organisation owned or directly or indirectly controlled by one or more entities included in the Sanctions List, is not directly or indirectly owned nor controlled, by proxies/representatives of any natural person, legal person, an unincorporated organisation included in the Sanction List and that it is not directly or indirectly related to such persons or entities, in particular because of personal, organisational, economic or financial ties. The Business Partner declares that it does not act on behalf of any natural person, legal person, organisational unit without legal personality included in the Sanction List.
3. The Business Partner declares that it is not located in a country subject to Sanctions, i.e. a country or other territory that is the target or subject of comprehensive Sanctions covering the whole country, including in particular the territory of the Russian Federation, the Republic of Belarus, Crimea, the Republic of Cuba, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of South Sudan, the Republic of Sudan and the Syrian Arab Republic ("**Sanctioned Country**"), it is not resident, is not established there, has not been established in under its law, nor is it owned or (directly or indirectly) controlled by any natural person, legal person, organisational unit without legal personality located in a Sanctioned Country being resident in a Sanctioned Country, established in it, which has been established under its law, operating in it or functioning in its territory or directly or indirectly controlled by an entity operating or established in a Sanctioned Country or by proxies/attorneys-in-fact/representatives of the above entities and does not act on behalf of such entity.
4. The Business Partner declares that it and its subsidiaries or affiliates, and to the best of its knowledge, its employees and associates, do not, in any way, conduct any support activities related to assisting entities on the Sanction List or Russian authorities in connection with their involvement in the invasion of Ukraine, including not providing financial support. The Business Partner declares that it and its subsidiaries or affiliates, and to the best of its knowledge, its employees and associates, do not derive any benefits from involvement in the invasion of Ukraine.
5. The Business Partner declares that it and its subsidiaries or affiliates, and to the best of its knowledge, its employees and associates, do not evade any Sanctions, do not violate Sanction-related regulations, or facilitate the evasion of Sanctions by other entities. The Business Partner agrees to monitor its business to ensure compliance with the aforementioned declarations, while exercising due diligence generally required in its business relationships.
6. The Business Partner declares that it does not purchase products/services directly or indirectly from entities on the Sanctions List.
7. The Business Partner declares that in connection with the performance of the contract entered into with Dom Construction it does not use ICT products sourced from entities on the Sanctions List, in particular from the territory of the Russian Federation or the Republic of Belarus and/or sourcing technical support in these territories.
8. The Business Partner further declares that:
  - a. it does not have a domicile, registered office or place of management (hereinafter collectively as the "**Registered Office**") in a territory or in a country practising harmful tax competition (hereinafter "**Tax Haven**"), as defined by the Regulation of the Minister of Finance dated 28 March 2019 on the determination of countries and territories applying harmful competition;
  - b. it will not make any settlements with an entity domiciled in a Tax Haven in relation to payments received from Dom Construction under contract or within established business relations. The settlement with a Tax Haven-based entity is understood as reconciling any accounts (receivables/liabilities), which could take various forms, e.g., settlement in cash (payment), in





kind (transfer of another asset or provision of a service), by means of offsetting mutual receivables and liabilities;

- c. an entity, which meets the requirements prescribed in Section 4a(29) in conjunction with Section 24a(18) of the CIT Act and, respectively, Section 5a(33D) of the PIT Act, i.e. an ultimate beneficial owner of the payments made by Dom Construction to the Business Partner as a contractual fee, does not have its Registered Office in a Tax Haven;
- d. if Dom Construction has paid a fee to the Business Partner, the funds received from Dom Construction will not be used to settle payments with any entity having its Registered Office in a Tax Haven.

#### Rules of competition

1. The Business Partner undertakes not to engage in the following actions (unless this is legally permissible in a given case, which must be documented):
  - a. to share with competitors information on prices, calculations, costs, margins, production efficiency and other information relevant to competition,
  - b. to enter into any arrangements on the division of geographical areas, customers or sources of supply, sales relations in case of offers, refraining from competition, concerted handling of suppliers or customers, or other activities which are not conducive to fair competition,
  - c. to enter into any arrangements concerning price fixing or to bring pressure to influence resale prices of our customers,
  - d. to provide customer/supplier information to other customers/suppliers.
2. The Business Partner declares that there are no pending investigations against it and no decisions have been issued against it concerning breaches of antitrust rules.

#### Standard of Customer Service and Handling of Stakeholder Matters and Communication

1. The Business Partner is obliged to uphold the highest standards of service to stakeholders, including Dom Construction customers, ensuring professionalism, reliability and thoroughness of each project.
2. The Business Partner undertakes to maintain an open, clear and effective exchange of information with stakeholders, including customers of Dom Construction.
3. The Business Partner undertakes to provide stakeholders, including Dom Construction customers, with high-quality, clear and understandable information.
4. The Business Partner undertakes not to engage in practices that mislead consumers.
5. The Business Partner undertakes to act with respect in all matters affecting stakeholders, including Dom Construction customers, taking into account their needs and expectations in the decision-making process.
6. In a conflict situation, the Business Partner will seek constructive resolution of disputes, striving to reach an agreement, while also respecting confidentiality during this process.
7. The Business Partner agrees to systematically collect opinions from stakeholders, including customers, aiming at continuous improvement of its service and communication practices.
8. The Business Partner undertakes to provide, upon request of Dom Construction, clear information about the progress in initiatives implemented with Dom Construction and any significant issues that may have a material impact on stakeholders, including Dom Construction customers.
9. The Business Partner undertakes to act in accordance with the principles set out in this Code and to avoid actions that may harm Dom Construction, its stakeholders, including business partners, customers, employees or associates.



### Further Declarations and Undertakings

1. The Business Partner acknowledges having read and accepted this document through signing a contract or entering into a business relationship with Dom Construction. The Business Partner further declares awareness that compliance with this document is fundamental for Dom Construction, and undertakes to uphold the good name and reputation of Dom Construction.
2. The Business Partner undertakes to forthwith notify Dom Construction of any conflict of interest, or risk thereof, i.e. the case when private interest of a third party or of any person acting on behalf of the Business partner or Dom Construction adversely affects or could adversely affect the contract performance or Dom Construction's interest.
3. The Business Partner will exercise due diligence in order to ensure that all persons and entities, with whom it maintains business relationships, conduct their business in compliance with the principles, values, environmental care and ethics fostered by Dom Construction.
4. Dom Construction or any person authorised by it reserves the right to monitor the Business Partner's compliance with this Code, and the Business Partner undertakes to cooperate with Dom Construction in a reliable and transparent manner in this respect.
5. The Business Partner is required to immediately report to Dom Construction all cases of its own actions or actions by other persons acting on behalf of or contracted by the Business Partner, as well as any irregularities or violations related to Dom Construction and the contract concerned, by e-mail to Dom Construction's e-mail address: [riskandcompliance@domd.pl](mailto:riskandcompliance@domd.pl) or [etyka@domd.pl](mailto:etyka@domd.pl).
6. Should this Code be breached by the Business Partner, the Business Partner shall indemnify Dom Construction and hold it harmless from and against all risks that exist or may arise in connection with the said breach, and in particular, the Business Partner shall hold Dom Construction harmless against any third-party claims in relation to Dom Construction. Dom Construction reserves the right to terminate the business relationship with any Business Partner continuing to breach this Code, despite being requested to cease doing so.