



# CODE OF ETHICS

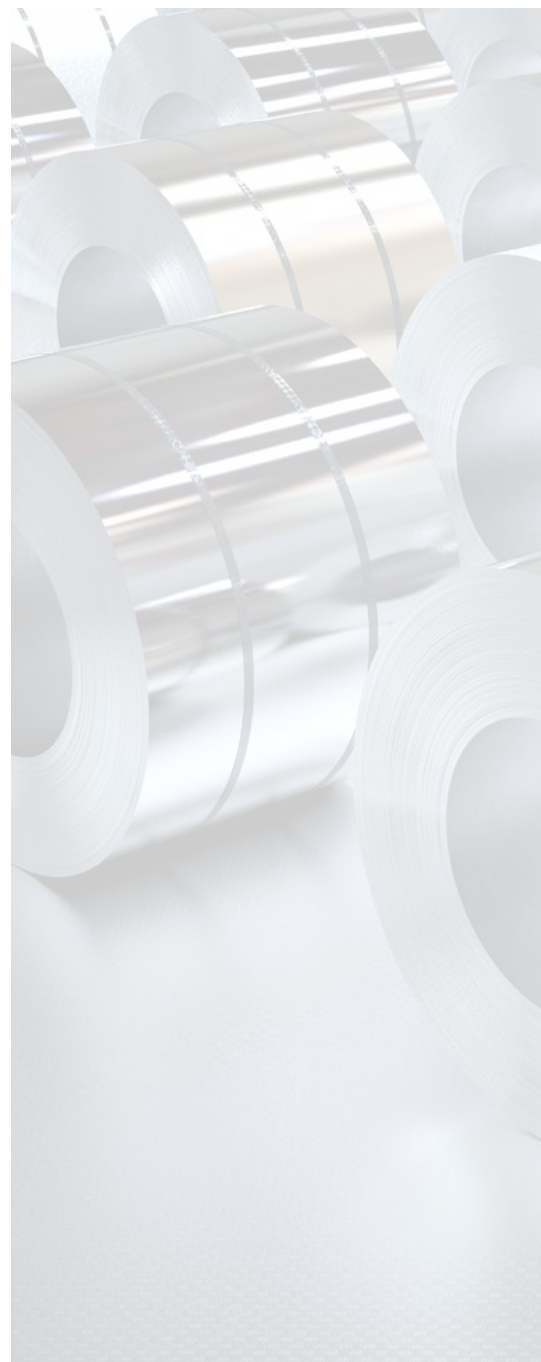
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# CODE OF ETHICS

Prepared and edited by the Quality, Sustainability and Corporate Governance Sector of SIJ d.d. in cooperation with all relevant stakeholders.

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A professional portrait of Andrey Zubitskiy, a man with a beard and mustache, wearing a dark blue suit, white shirt, and a patterned tie. He is holding a pair of glasses in his hands. The background is dark.

# ADDRESS BY THE PRESIDENT OF THE MANAGEMENT BOARD

Dear Colleagues,

In the SIJ Group, clear ethical principles guide our actions and our relationships with our colleagues, business partners, the social environment, and other stakeholders. Our personal commitment to these ethical principles is decisive for our actions and those of the SIJ Group as a whole, and thus for achieving our strategic goals in a sustainable manner. Therefore, every current or prospective employee of the SIJ Group should acquaint themselves with the Code of Ethics, respect it, and use it as a guide when they are unsure about the ethicality of their conduct. The variability of the business and work environment can also bring new challenges to our moral compass, so let's be alert when we find ourselves in new situations and look for answers, either in the Code of Ethics or together with our supervisor or the relevant services.

If our daily work is always accompanied by ethical choices, we will ensure a respectful, safe, and open working environment for all our colleagues, and a natural and social environment that we can leave to future generations with a good conscience.

Take pride in your work, relationships, and decisions  
– always act ethically!

**Andrey Zubitskiy**  
President of the Management Board

# THE PURPOSE OF THE CODE OF ETHICS

With the Code of Ethics, we wish to ensure that all our colleagues are always guided by ethical principles, agreed ways of working, and the highest standards of integrity of the SIJ Group. The Code of Ethics guides us with examples and practical advice to help us make the right decisions in our daily work.

All employees should read the Code of Ethics carefully in order to understand it and be able to comply with it.

Where laws or regulations differ from the rules set out in the Code of Ethics, the stricter rules shall apply.

Note: terms used in this statement that refer to persons and are written in masculine grammatical form are used as gender-neutral.



**Sustainability** means meeting the needs of our generation in a way that does not compromise the ability of future generations to meet their own.

# VALUES OF BUSINESS EXCELLENCY

In the SIJ Group, we are guided by the highest moral principles, in particular the principles of honesty, loyalty, and professionalism, and we strictly comply with internal acts and legislation.

- **EXCELLENCE**

»I create added value, act sustainably, and achieve my goals.«

- **FLEXIBILITY**

»I am ready for changes, therefore I adapt myself and my activities.«

- **ENTHUSIASM**

»I always try my best and am willing to do more than what is expected of me.«

- **INNOVATION**

»I think of my workplace as if it was my company. I look for solutions, I work ambitiously, and am goal-oriented.«

- **RELIABILITY**

»I always keep my promises. Everyone can count on me.«

- **SUSTAINABLE ACTION**

»I take into account the impact of all my activities on the environment, society, and sustainable management.«

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# THINK BEFORE YOU ACT

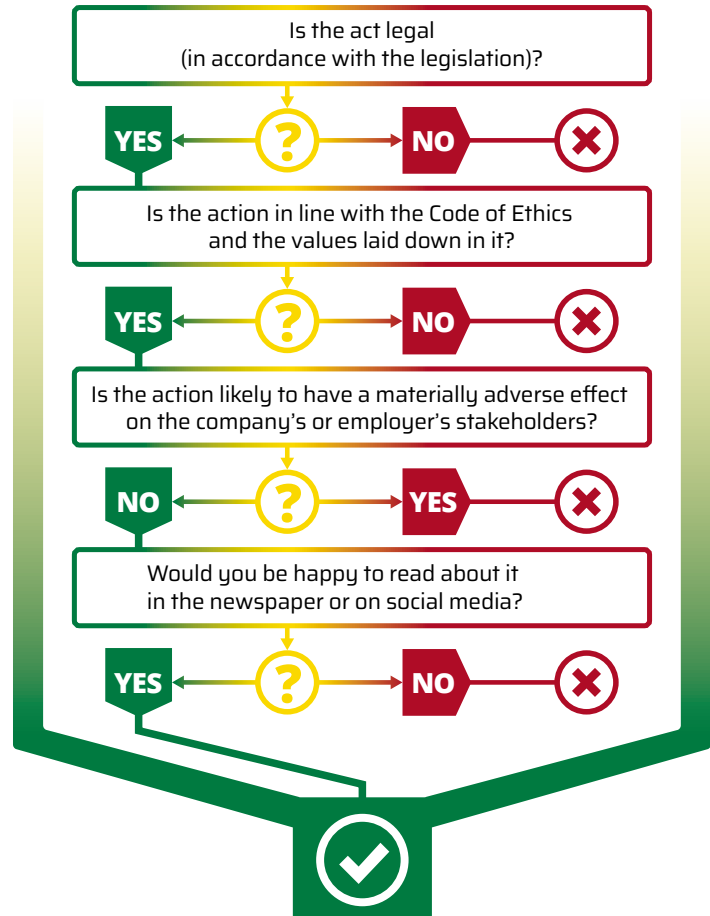
Ethical choices inspire trust and therefore justice, responsibility, and care for others. We consider all available options, eliminate those that are unethical, and choose the best ethical alternatives.



The Code provides answers to many questions, but there are so many different situations in life that not all of them can be foreseen. This is why employees can consult their supervisor, the legal department, the Quality and Sustainability Manager or the Director of Quality, Sustainability and Corporate Governance.

## How do I make an ethical decision?

It is helpful to ask the following questions:



**The action can be carried out.**



### I'M NOT SURE

I read the Code of Ethics. I consult my superiors.



### I AM NOT ALLOWED TO ACT,

because it could have serious consequences.

# WE ACT ETHICALLY IN THE SIJ GROUP

## SIJ Group executives and managers

**As leaders and managers in the SIJ Group, we:**

- support and encourage colleagues to express their opinions and discuss issues freely with their managers;
- actively create an inclusive work environment;
- lead our colleagues by example and strive to make their goals and activities the goals and activities of other colleagues;
- direct our activities and those of our employees in such a way that the company in which we are employed, and consequently the SIJ Group, is an equal competitor in international competition;
- focus our actions on creating opportunities for improving the well-being of our employees and thus, indirectly, of all those whose material situation depends on the performance of the company in which we are employed and of the SIJ Group;
- guide our employees to develop into independent, responsible, and compassionate persons who enjoy working for the SIJ Group and respect laws, regulations, and other agreements;
- stand in solidarity and strive to help each other;
- comply with the agreements and internal acts of the company in which we are employed and of the SIJ Group;
- take care of our health and strive to create the conditions to keep our colleagues healthy and to be a family-friendly company;
- protect the interests of the society in which we work and balance the interests of society and the country with those of employees and others involved in our work processes;
- act fairly towards our competitors and comply with all legal regulations, business practices, and business ethics;
- be committed to a working environment that is friendly to people and the natural environment. We work to ensure that our products, waste materials, packaging, etc. do not pollute nature, reduce harmful emissions, and save raw materials and energy;
- strengthen our knowledge and management skills and keep up to date with new developments in the profession.



# Conflict of interest

The basic principle for all employees is an obligation to make all decisions in the best interests of our employer or the SIJ Group. Therefore, we must avoid any situation where we give or could give the impression that our independent judgement and decisions are influenced by our personal interests rather than the interests of the company in which we are employed or the SIJ Group.

SIJ Group employees do not use their personal influence to bind the SIJ Group to third parties where they or their family members have a private interest. SIJ Group employees do not participate in decisions concerning a business partner in which they have a personal interest or in projects where there is a potential conflict of interest. Regardless of our private and personal interests, we are obliged to protect the proprietary and confidential information of our employer and other companies in the SIJ Group and not to profit (or allow a third party to profit) from information we learn at work.

If we have an (actual or potential) conflict of interest in relation to a particular transaction, assignment, or project, we shall immediately inform our supervisor or other members of the working or project team and cease work until a decision is made by our supervisor or other authorised person regarding whether and to what extent we should participate in the transaction or project in question or whether we should be excluded from the matter in question.

## All employees of SIJ Group companies are committed to:

- avoiding conflicts of interest in all matters where we have influence over decision-making or access to sensitive or confidential information, and disclosing any potential conflict of interest promptly;
- not using the employer's assets (including facilities and equipment used in our work) and information for our own or third parties' benefit, but solely in the interest of the employer and the SIJ Group;
- complying with non-compete provision and non-compete clauses, if agreed, as defined in the legislation and the employment contract.



A **conflict of interest** exists when our personal interest impacts, could impact, or appears to impact our ability to make decisions carefully and impartially and to perform our work for the benefit of the company in which we are employed and, indirectly, the SIJ Group. This may be our economic interest, a personal interest, or the interest of our family members or other persons related to us. A conflict of interest can also arise from our participation in business, scientific, political, or other associations.



One of the most common circumstances that may create a conflict of interest or the appearance of a conflict of interest is nominating or voting for oneself, a member of one's family, or another related (natural or legal) person in any procedure relating to the award or acquisition of business or the signing of contracts providing for sponsorships, donations, and contracts for the employment of family members or related persons. These are circumstances which impact or appear to impact our actions in such a way that prevents us from performing our duties objectively and impartially in a particular case.





### **How can I know what data is or is not confidential?**

For example, public data is something you can read in a company's annual report, on a company's website or in newspapers. If the information is not accessible to everyone, it is probably confidential. If in doubt, be cautious and consult your manager.

Before entering into an employment contract, candidates for employment are obliged to disclose their involvement (ownership or management position, proxy) in companies that are competitors of companies in the SIJ Group or where there is a potential conflict of interest with the desired employment. Employees may only acquire shares or accept management positions in competing companies with the written approval of the company's CEO or Managing Director.

In order to prevent conflicts of interest, employees of SIJ Group companies shall inform the Chief Executive Officer or the Company's Managing Director in writing before accepting a proxy or membership in the Management/Supervisory Board or the management body of other legal entities.



### **How to proceed?**

**I am in charge of purchasing co-operation services (work that we cannot do ourselves). Can I buy services from a company owned by a close relative?**

We transparently disclose our personal relationship with the supplier to our supervising and exclude ourselves from the decision-making process on the selection of the provider.

## Employee political activity

Employees standing for elective office shall notify the Chief Executive Officer or the Company Manager of this.

Employees who wish to participate in activities of a political or public nature may do so only on their own behalf and outside working hours.



### How to proceed?

Prior to elections, I noticed that a colleague was distributing leaflets for a particular political position or agitating for a particular political party among his colleagues.

Political activity during working hours is not allowed. A breach of the Code must be reported to the Manager or a report of the breach must be made through the SIJ Group's complaint mechanism or through the anonymous complaints system (whistleblowers).



# Gift and favour or bribe and corruption?

In the SIJ Group, we have zero tolerance for bribery and corruption.

- SIJ Group companies and employees do not make illegal or questionable payments and refrain from engaging in bribery or corrupt business practices.
- We do not accept payments, gifts, or other types of benefits from third parties that could influence or appear to influence our objectivity in making business decisions.
- We do not take advantage of our position in order to obtain personal benefits that are made available to us by persons who do or wish to do business with the Company. As a consequence, the acceptance and giving of benefits in the form of any personal benefit, such as sums of money, gifts, loans, services, trips or holidays, special privileges or housing or accommodation, is prohibited, with the exception of promotional items of small value or gifts which are not taxable under the Income Tax Act \*.
- Exceptionally, we may accept gifts that do not meet the criteria described here, subject to the approval of the supervisor. We keep special records of such gifts.
- Business or social meetings may be organised or hosted as part of our business activities, provided they are not luxurious, are occasional, and, as far as possible, reciprocal.



\* At the time of the adoption of this Code of Ethics, the value of a gift that is not taxable under the Income Tax Act may not exceed €42, and the total value of all gifts received in a tax year from the same gift giver may not exceed €84. If in doubt, check the current applicable text of the Income Tax Act or contact the Legal Service.



**Bribery** is the offering, giving, or promising of a reward, gift, or other advantage with the intention of inducing a person in a certain position to perform an act which they are prohibited to perform or to omit a duty which they should perform for the benefit of the person who is bribing or for the benefit of a third party. Bribery can be active (offering or giving a bribe) or passive (accepting or extorting a bribe). Both forms are prohibited.



**Corruption** is any breach of a duty by officials and responsible persons, as well as conduct by persons who are the instigators of the breach or by persons who may profit from the breach, because of a benefit promised, offered, given, demanded, accepted, or expected, directly or indirectly, to themselves or to another person.



### How to proceed?

We want to hire a relative of one of our managers, because this manager guarantees that the candidate will perform the job successfully despite not fulfilling the conditions laid down in the Act on the Systematisation of Jobs. We therefore want to adapt the Act on the Systemisation of Jobs before the recruitment procedure so that the conditions of the competition are tailored to the selected candidate.

The employer gave one of the candidates for the vacant post more favourable treatment because of a personal circumstance, in breach of Article 6 of the Employment Relationships Act. This is a case of nepotism in recruitment.



### To help us identify when bribery is taking place, let's look at some of the forms it can take:

- Facilitation payments (also called 'grease payments') to expedite an otherwise legal and uncontroversial matter: for example, giving a government or local authority official a disproportionate 'gift' to make a decision on our application more quickly (e.g. a permit to employ foreigners, a building permit for a facility, etc.).
- Corruption payments, which are a bargaining chip in winning business in competition with other bidders. This involves illegal activities and often large sums of money.
- Extortion, whether active or passive. In the business world, the passive form is the most common. For example, a Purchasing Officer will only place a supplier on the supplier list if the supplier pays a certain amount or performs a required action.





### What distinguishes a gift from a bribe:

- A gift has no significant material value to the recipient by the standards of their environment.
- A gift is not directly intended to conclude or carry out a transaction and is not a reward for the transaction obtained.
- A gift is not requested by the gift recipient as a condition for a business act favourable to the gift giver.
- Always act fairly when dealing with business partners.
- Be aware that bribes can come in many forms, including charitable donations, cash payments, gift cards, trips, dinners, and entertainment.
- Make sure that business gifts, dinners, entertainment, and other favours, whether offered or received, are of limited value and treated transparently as a complement to a fair business relationship and do not influence decision-making.
- If you are struggling to decide whether a particular

gift or treat falls within the boundaries of acceptable business practice, ask yourself the following questions: Am I sure that the gift does not violate any law, code, or company policy and does not influence my business decisions? Is it of moderate value? Is it accessible to competition on equal terms? Would I be happy to tell other customers and suppliers that I gave or received this gift? What about other employees, your superior, your family, the media? Am I sure I don't feel obliged to give a favour in return for this gift? If the answer to any of the questions is "no", the gift should not be accepted without the knowledge of a superior.

- When giving or accepting benefits, follow anti-corruption guidelines and regulations.
- Let's be aware that there will be no negative consequences if we refuse to pay bribes or commit corrupt acts.



### How to proceed?

**My business partner invited me on a full-day trip with organised meals and tourist and entertainment activities. Is it ethical for me to accept the invitation?**

It would be contrary to the provisions of this Code to accept the invitation, as we would thereby obtain personal benefits made available to us by persons who do or wish to do business with the Company. Also, such socialising with business partners can influence our objectivity in making business decisions, or give the impression of doing so. We may only attend such events in exceptional circumstances and with the permission of the Chief Executive Officer or the Company Director.

Exceptions are events of a general nature with a broad participation.



### How to proceed?

**A prestigious bottle of drink worth close to the Slovenian minimum wage is presented to the Head of Department by a business partner in the run-up to New Year and is served by the Head of Department to all the members of the department at a New Year's party. Is this controversial?**

Yes. We must not accept gifts that bring any personal gain. We may only accept benefits in the form of low-value promotional items or gifts that are not taxable under the Income Tax Act.





# We respect human and workers' rights

We respect human rights and liberties, specified in generally applicable international acts on the protection of human rights and liberties, EU legislation, and the Constitution and laws of the Republic of Slovenia.

We exercise due diligence to avoid encouraging illegal practices in the SIJ Group or in the business of any of our business partners, including suppliers. We do not tolerate child labour by persons under the age of 15, any form of modern slavery or other forms of forced or compulsory labour, or trafficking in human beings.

We are committed to paying fair wages and benefits on a regular basis, in accordance with applicable regulations and collective agreements, including overtime and compensation for overtime, and providing sufficient time for rest and leisure. We organise work in a way that respects employees' rights to a private life and to spending time with their families. Overtime is usually assigned to volunteers, but where this is not possible, we always take into account the personal circumstances

of individual employees. Employees have the right to take time off work, including holidays, sick leave, and parental leave, in accordance with applicable legislation and collective agreements, without any negative consequences.

We recognise the fundamental right of employees to choose whether or not to be represented by trade unions, and we guarantee the right of our employees and their representative trade unions to participate in collective bargaining.

We protect human dignity in all our business practices.

We ensure security arrangements that respect human rights and liberties comply with the legislation and relevant international standards and guidelines. We regulate our security practices in a way that balances the need for security with respect for human rights.

Vulnerable groups, such as people with disabilities, older workers, pregnant women, and young mothers, receive special attention.



## How to proceed?

**A colleague regularly makes inappropriate jokes at the expense of a younger colleague and a colleague from abroad. What should I do?**

This type of behaviour is not acceptable. This should be reported to a supervisor or by filing a report through the SIJ Group's complaint mechanism or through the anonymous complaints system (whistleblowers).



### **How do I distinguish sexual harassment from flirting?**

- Sexual harassment is about the abuse of power and control, while flirting is about mutually desired attention. At work, we have different relationships with different people: with some of them we are in a friendly, personal relationship, while with others, only in formal, professional relationships. Of course, people flirt and have love affairs at work, and there is nothing wrong with that when it is mutually desirable behaviour. But if it makes someone feel uncomfortable and they do not want that kind of attention, it is an impermissible crossing of personal boundaries.
- Sexual harassment includes unwanted touching, inappropriate staring, sexually suggestive comments and innuendo, the circulation of sexually explicit material, requests or pressures for sex, repeated or inappropriate online propositions, rape, attempted rape, and sexual assault.

## **Safety first**

### **We provide a safe and healthy working environment:**

We implement and maintain occupational health and safety management system, with planned preventive actions to eliminate unsafe working conditions and ensure compliance with health and safety regulations.

We reduce risks and hazards, prevent accidents and ensure safe, healthy and creative working conditions by consulting or cooperating with employees or their representatives as appropriate.

We promote healthy lifestyles and raise employees' awareness of their own role in ensuring health and safety at work, with the aim of accident-free work.

We are committed to continuously improving the safety attitude and culture in our company and motivating our employees to continuously improve safety and working conditions, follow safety instructions, and work in accordance with the agreed rules.

We are committed to managing workload to ensure that work does not lead to overwork, reduced availability, and consequent loss of work efficiency or ill health.

The production, distribution, possession, use, sale, or purchase of prohibited substances is prohibited on the premises of SIJ Group companies. Employees must not be under the influence of illegal drugs, alcohol, or other psychoactive substances.



### **Every employee is responsible for safe work:**

We must respect and implement measures to ensure health and safety at work.

We must work carefully in order to protect our own lives and health and the lives and health of others.

Work equipment, safety devices, and personal protective equipment must be used in accordance with their intended purpose and the employer's instructions, handled with care, and kept in perfect working order.

We have the right to refuse to work if we have not been informed in advance of all the dangers or hazards at work and the precautions taken and trained to work in a safe and healthy way, or if the employer has failed to provide the required medical examination.

We have the right to refuse to work if there is an imminent danger to our life or health because the prescribed safety precautions have not been taken and to demand that the danger be removed.

If the employer fails to eliminate the danger, we can ask the labour inspectorate to intervene and inform the works council or the health and safety officer.

In the event of a serious and imminent danger to life or health, we have the right to take appropriate action in accordance with our knowledge and the technical means at our disposal, and in the event of an unavoidable danger, to leave the dangerous workplace, work process, or work environment.

In the cases referred to in the preceding paragraph, we shall not be liable for any damage arising from our actions, unless we have caused such damage intentionally or with gross negligence.



### **How to proceed?**

**For efficiency reasons, my supervisor requires me to go or reach into the working area of the machine or line, despite the machine or line being in operation. Do I have the right to refuse an emergency instruction from a superior?**

Yes. Not only do we have the right to refuse such an instruction, but we are required by law to carry out our work "with such care as to protect life and health" and are not liable for any damage caused.

**My work boots have been destroyed and my number is not in the warehouse. I am offered shoes two sizes bigger. Do I have the right to refuse the footwear offered, or do I have to take it and work in inappropriate work equipment?**

We only work with impeccable personal safety equipment. If we are not guaranteed this, we are not obliged to do the work.

**I saw one of my colleagues walk down the hall and step into a hole caused by an incorrectly installed floor cover, apparently injuring his ankle. When I spoke to him, he said he was fine and not in too much pain, and went on his way. What should I do?**

Kindly remind your colleague that all incidents and accidents must be reported to the emergency system. We report incidents to our supervisor so that action can be taken to prevent a recurrence which could have more serious consequences.

# We protect personal data

We ensure the protection of the personal data of employees and all other stakeholders, and the protection of data related to an individual's employment, including salary data or data on awards. We comply with applicable data protection laws and regulations, ensuring that personal data is collected and processed only to the extent necessary for predefined and legitimate purposes.

Except as part of the work process, the information referred to in the previous paragraph shall not be disclosed to unauthorised persons and shall not be questioned or discussed. We communicate openly and clearly with all stakeholders about the use of personal data.



There must be a valid legal basis for the processing of personal data. The retention of the data must not exceed the time necessary for the intended purpose. We protect personal data with appropriate security measures.



## How to proceed?

**In line with the needs of the work, I would like to circulate a list of colleagues with their names and surnames by internal e-mail. Will I be breaking the law (e.g. GDPR)?**

No. This does not violate data protection law or the GDPR.

**I want to publish a list of the best innovators on the bulletin board. Will I be breaking the law (e.g. GDPR)?**

Yes. We need the written consent of the innovators to publish the list on the bulletin board.



# Respect diversity and ensure equal opportunities for all

We ensure that every employee has equal opportunities for promotion on the basis of their competencies, without discrimination, and that the principle of “equal pay for equal work” is implemented, taking into account all legal requirements regarding minimum pay and respecting collective agreements.

We are committed to promoting an inclusive workplace free from any form of mobbing (harassment, bullying, intimidation, revenge, discrimination, etc.) in the workplace.

We treat all current and potential employees fairly, without prejudice and equally, regardless of nationality,

race or ethnic origin, national or social origin, gender, sexual orientation, marital or parental status, pregnancy, medical condition, disability, religion or belief, age, trade union membership, financial situation, or other personal circumstances.

Our decisions regarding employment and employment relationships are based on the principle of equal opportunities, ensuring protection against all forms of discrimination and upholding our commitment to inclusion and diversity. The employment process should result in the selection of the most suitable person for the work based on experience, knowledge, skills, and qualifications.



## Guidance for employees:

### 1. Let's be inclusive.

A diverse workforce and an inclusive workplace culture mean that differences are respected and valued. All employees can contribute to the success of the SIJ Group. Let's support each other to achieve our full potential.

Let's welcome and support people of all backgrounds and identities. This includes, but is not limited to, people of any sexual orientation, race, ethnicity, culture, nationality, socio-economic class, educational level, skin colour, immigration status, gender, age, size, marital status, political opinion, religion, and mental and physical ability.

### 2. Let's be considerate.

We all depend on each other to do our best work. Our decisions will have an impact on customers and colleagues, and we need to take these consequences into account when making them.

### 3. Let's be respectful.

No one expects everyone to agree on everything, but let's be respectful when we disagree. We will all experience frustration from time to time, but let's not allow that frustration to become a trigger for disrespectful behaviour or personal attacks. An environment where people feel uncomfortable or threatened is not productive or creative.



#### 4. Let's be kind to others.

Let's always behave professionally. Let's choose our words carefully. Let's not insult or humiliate. Harassment and exclusionary behaviour are not acceptable. This includes, but is not limited to:

- threats of violence,
- discriminatory jokes and language,
- sharing sexually explicit or violent material via electronic devices or other sources,
- personal insults, especially those using racist or sexist language, unwanted sexual attention, and advocacy or encouragement of any of the above behaviours.

#### 5. Let's not harass.

If someone asks us to stop doing something inappropriate and undesirable, respect it. When we disagree, let's try to understand why. Differences of opinion and disagreements are inevitable. It is important to resolve disagreements and differences of opinion in a constructive way.

#### 6. Let's turn differences into advantages.

Strength can be found in diversity. Different people have different views on issues, which can be valuable for solving problems or generating new ideas. Not understanding why someone holds a particular view does not mean that they are wrong. Let's not forget that we all make mistakes and that blaming each other is not the solution. Instead, we should focus on solving problems and learning from mistakes.

## We provide truthful financial data

All financial books, records, and accounts of the SIJ Group companies accurately and fairly reflect transactions and events and time meet the requirements of accounting standards, applicable laws, and regulations.

The information in the financial and non-financial reporting of SIJ Group companies is timely, up-to-date, accurate, complete, accessible, protected where necessary, verifiable, and stored.





# Prohibition of money laundering

We take economic sanctions into account and prevent money laundering.

The business operations of SIJ Group companies must never be used as a vehicle for money laundering activities.

We do not do business with entities linked to terrorist organisations or organised crime.



## How to proceed?

I have received an invoice for services provided by an external contractor for review and approval. There are items on the invoice that I do not recognise, but I know that we often work with this supplier and it is possible that the unidentified items come from an order placed by another colleague. Can I confirm the invoice?

We always check that the correct order has been placed for all invoice items and that all services have been fully and correctly provided or that all goods ordered have been delivered in accordance with the order(s).



## Protecting and preserving the environment

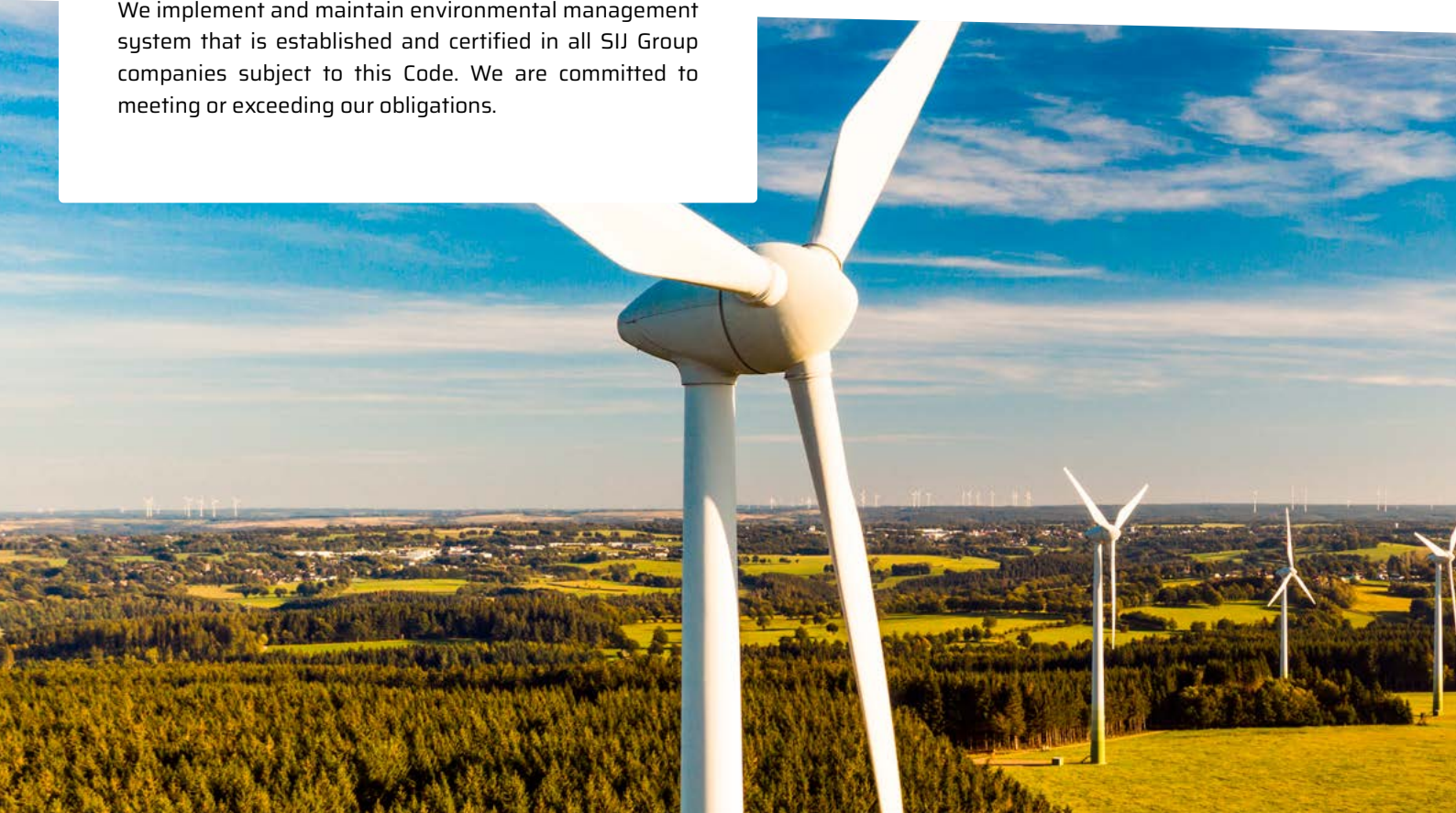
We respect and protect the natural environment and resources. Our key drivers are sustainable development, circular economy, improving energy efficiency, protecting and preventing pollution, and preserving biodiversity.

We are focused on continuous improvement to reduce greenhouse gas emissions, our carbon footprint, and other environmental impacts.

We implement and maintain environmental management system that is established and certified in all SIJ Group companies subject to this Code. We are committed to meeting or exceeding our obligations.

## We are energy efficient

We manage our energy resources carefully and continuously improve our energy efficiency. We implement and maintain energy management system which is certified in both of the largest companies of the SIJ Group. We are committed to meeting or exceeding our obligations.



## We manage company assets carefully

We manage company assets (company funds, products, intellectual property, trade secrets, industrial and other tools and machinery, electronic devices, vehicles, and work equipment) and information carefully. We ensure the confidentiality, integrity, and availability of information.

We protect the assets of SIJ Group companies against loss, damage, misuse, and theft.

We may use the assets of SIJ Group companies only for the business purposes of SIJ Group companies and, to a limited extent, for other purposes if specifically authorised in writing or orally by an authorised person.

We ensure that our trade secrets and other non-public information, as well as that of our customers, suppliers, and other business partners, are kept confidential and that such information is only accessed and shared by authorised persons.



### How to proceed?

**I don't have the right tools at home to process certain materials for private use, but they are available from my employer. Can I use my employer's work resources?**

You may not use your employer's work resources for private purposes, but you can ask your manager, who will decide whether you can use them outside working hours and the work process, taking into account all the circumstances of the case (the volume of work, your attitude to work, etc.).



## Communicate respectfully and professionally

We are courteous, respectful and honest in our relationships with colleagues, business partners and other stakeholders, and we communicate information in a timely manner and in a way that is appropriate to the situation and the manner (verbal or written).

In our external communications, we take care to maintain the reputation of our company or the SIJ Group. We do not disclose sensitive information when talking to friends and acquaintances. We do not disseminate false information or cause reputational or actual business damage to the SIJ Group through inappropriate communication, including on social networking sites.

We do not communicate with the media without the knowledge of or prior coordination with the Corporate Communications Department. If a journalist contacts us with a question, we kindly refer them to SIJ Group Corporate Communications for an answer.



# RELATIONSHIP WITH DIFFERENT STAKEHOLDERS

## **Attitudes towards government, political parties**

The SIJ Group and its companies are and will remain neutral towards political parties. We do not make payments or donations in kind to political parties or candidates or to their institutions, agencies, or representatives. Political parties or candidates for public office may not use the name or assets of SIJ Group companies to promote their interests.

When SIJ Group companies carry out lobbying activities, we do so legally, transparently, and responsibly. We lobby directly or through trade associations, providing information and expertise to policymakers and contributing constructively to the public debate.



# Fair relations with business partners

## General

We want to know our business partners so well that we can ensure that we are not involved in any unethical, illegal, or criminal activities.

That's why we regularly check basic information about our business partners, such as the type of company, nature of business, location, end use of products, and country of origin of purchases.



### How to proceed?

**I noticed in the news that one of our important suppliers is mentioned in connection with unethical behaviour. How should I respond to this?**

We expect our suppliers to conduct their business in a responsible and ethical manner and to comply with the SIJ Group Supplier Code of Ethics. Report the information directly to your line manager or the purchasing department, who should discuss it with the supplier so that we can better understand the situation and take appropriate action based on the facts, which may lead to termination of cooperation with the supplier.

## Relations with suppliers

Suppliers are selected on the basis of objective criteria based on quality, reliability, price, usability, and performance and on their compliance with sustainability requirements. We treat our suppliers fairly, honestly, and sincerely.

We encourage suppliers of strategic raw materials to comply with the SIJ Group Supplier Code of Ethics and to assess and monitor their own supply chain and encourage their suppliers to act sustainably.

We expect suppliers to cooperate with us transparently and to allow us to carry out audits of compliance with SIJ Group requirements.

In the normal course of business, we recognise fees and commissions paid to suppliers, which must be supported by documentation that demonstrates that the amount paid is proportionate to the value of the services provided.

## Relations with buyers

The success of the SIJ Group is based on customer satisfaction, which we achieve through integrity, honesty, and mutual respect.

We provide our customers with sustainable products that are largely 100% recyclable. We provide them with clear, specific, unambiguous, relevant, and fair information.

We do not make promises that are likely to be impossible to keep in terms of product quality and performance, delivery times, and prices.



# Competition relations and antitrust policy

We respect the rules governing the protection of competition, and our conduct does not prevent, restrict, or distort competition.

We do not agree with other companies on the prices of competing products, on restrictions on production, sales, technical progress or investment, on the division of territorial or sales markets, expansion strategies, new products, consumers, general terms and conditions of sale, etc.



Agreements or arrangements may be considered illegal even if they are not concluded in writing, as the conduct of the parties involved may be sufficient to establish that a violation has taken place. As a result, we may not engage in any formal or informal discussions, agreements, arrangements, projects, or understandings with current or potential competitors regarding prices, terms or conditions of sale or offers, market sharing, customer allocation, or any other activity that restricts or may restrict free and open competition.

Courts can impose heavy fines and, in certain circumstances, lengthy prison sentences for breaches of antitrust laws on both employees and companies, regardless of ignorance or good faith.

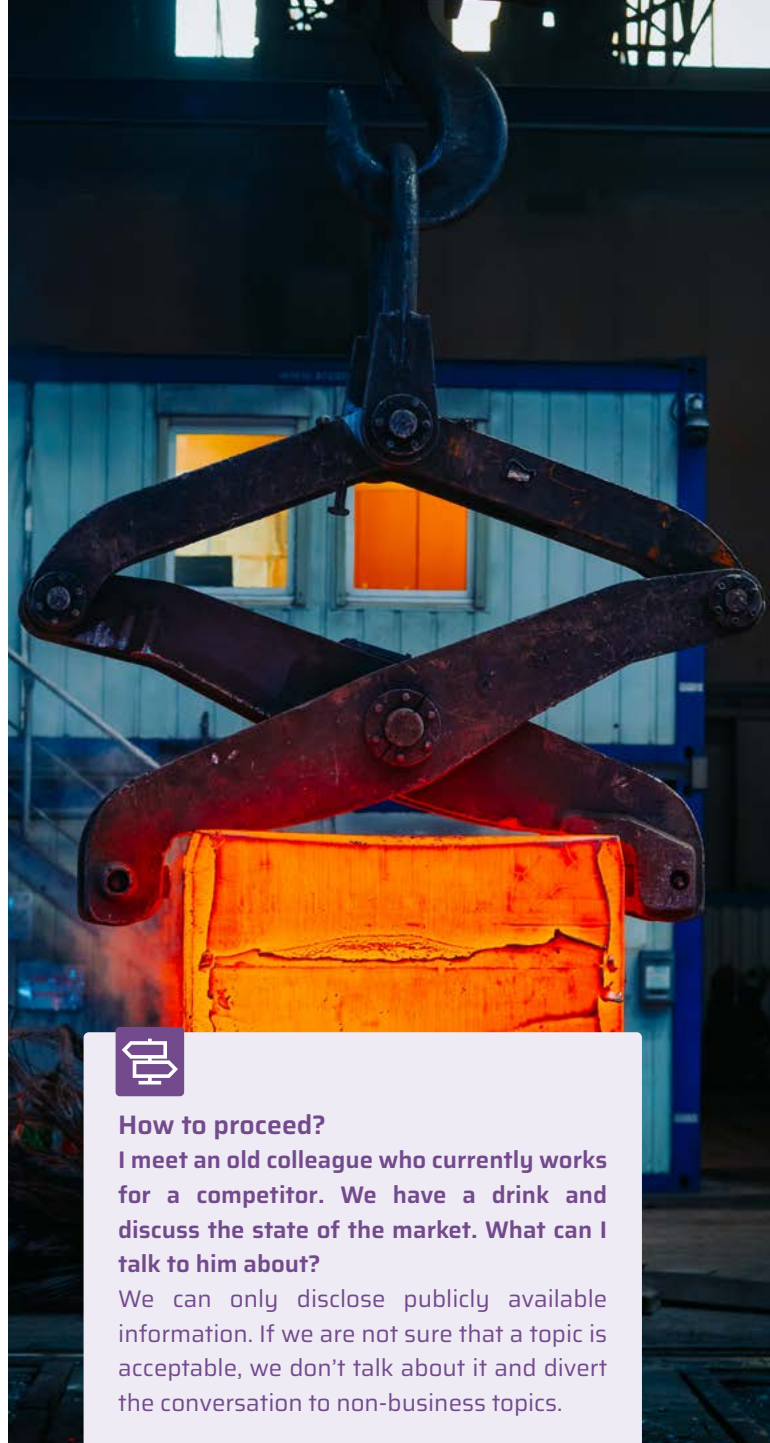
We therefore refer all competition and antitrust issues to the Legal Department before taking action.



## How to proceed?

**I meet an old colleague who currently works for a competitor. We have a drink and discuss the state of the market. What can I talk to him about?**

We can only disclose publicly available information. If we are not sure that a topic is acceptable, we don't talk about it and divert the conversation to non-business topics.



## Community relations and social responsibility

Through transparent and inclusive dialogue, we engage with stakeholders, in particular local communities, to help meet the needs and interests of society as far as possible.

We are aware that our success is also based on the success of the wider social environment and mutual support.

We fulfil our social responsibility by supporting a wide range of activities in the environment in which we operate. In line with our mission, we dedicate resources, knowledge, and time to improving the quality of the activities. We support cultural, sporting, and humanitarian projects in the local area.

We respect the rights and interests of local communities and avoid any adverse impacts on them.

We contribute to the well-being of our communities through direct and indirect employment, tax payments and other forms of community participation.

We support research and development in our field of activity and work closely with educational institutions.

We oppose involuntary relocations for business reasons and do not engage in such practices anywhere our companies operate.





# THE CODE OF ETHICS IS A COMMITMENT OF ALL

Ethical business practices and good governance go hand in hand. While every employee is responsible for acting and conducting business in accordance with the Code of Ethics, managers and directors at all levels of management are responsible for implementing and ensuring compliance and for internal oversight of the ethical conduct of their subordinates.

Managers and directors are expected to lead by example and support their teams in adhering to the Code of Ethics and to take immediate action in the event of any signs of unethical behaviour or conflicts with the Code of Ethics. Managers and directors therefore play a key role in fostering a corporate culture where the SIJ Group Code of Ethics and Corporate Rules guide and are an integral part of every aspect of our operations.

All managers ensure that employees are properly trained and understand the Code of Ethics.

Conduct in accordance with the Code of Ethics is one of the fundamental obligations of the employment relationship for SIJ Group employees.



## **We report unethical behaviour appropriately**

- Any behaviour that deviates from this Code must be reported. Where possible and appropriate, behaviour is reported to the direct manager.
- In all other cases, we make reports through the SIJ Group's complaint mechanism or through the anonymous complaints system, where information about any breach is treated with the utmost confidentiality and is only disclosed to authorised employees or third parties who have a need to know for the purposes of the investigations (whistleblowers).

The SIJ Group does not permit harassment, retaliation, or adverse consequences against persons who raise concerns about irregularities. Abuses of the whistleblowing system are also not allowed. An employee who retaliates against someone who has reported a violation for legitimate reasons will, like an employee who abuses the reporting system by making false or malicious and untrue reports, be sanctioned in accordance with the employer's internal rules and be subject to other legal proceedings.

We expect employees to cooperate with internal investigations into violations.

## **Employee declaration signed by all employees in SIJ Group companies**

### **AS AN EMPLOYEE OF THE SIJ GROUP COMPANY, I DECLARE AND UNDERTAKE:**

- 1.** I acknowledge receipt of the document with the title SIJ Group Code of Ethics. I acknowledge that I have read and understood it and that I will comply with its provisions in the conduct of my business.
- 2.** I will do my job with commitment and professionalism. My guiding principles will be lifelong learning, continuous professional development, and personal development.
- 3.** I will respect my colleagues, their available working time, and meet agreed schedules and deadlines. I will build trust in my relationships, be open and approachable, and be tolerant and understanding when things go wrong. I will not be negative or aggressive or use insults that do not contribute to polite dialogue.

**4.** I will foster creative collaboration and teamwork. I will be ready to help colleagues and clients. I will share my expertise and experience with colleagues.

**5.** I will take care of my health and use personal protective equipment at work. I will not come to work under the influence of alcohol, illegal drugs, or other psychoactive substances. I will only smoke in designated smoking areas. I will conduct my work in such a way that I do not endanger myself or my colleagues.

**6.** I will fulfil my contractual obligations under my employment contract. I will respect the hierarchy of decision-making and management in the company I work for and in the SIJ Group. I will comply with legal provisions, respect the security of personal data and employment data of SIJ Group companies, including salary and remuneration data, as well as internally agreed rules governing conduct and behaviour in the SIJ Group.

**7.** At work, I will look after the company's property. I will protect tools, machinery, and equipment from damage and warn others of any malfunctions in their operation. I will save energy and not put unnecessary strain on the environment.

**8.** I will make sure that the workspaces are properly designed and pleasant, and that the system ensures high-quality, creative, and safe work.

**9.** I will respect differences and personal dignity. I will not discriminate on the basis of gender, nationality, religion, race, or ideology among employees, business partners, job applicants, and other visitors to the company. I will respect the personal integrity of all colleagues.

**10.** Through my work and behaviour, I will maintain the reputation of the company I work for and of the SIJ Group in the social environment, both professionally and privately. I will refrain from any conduct which is materially or morally prejudicial to the business interests or reputation of the employer or is likely to be prejudicial to the employer's business interests or reputation.

**11.** I will not accept payments, gifts, or other forms of compensation from a third party that may influence or appear to influence my objectivity in making business decisions.



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