

# CODE OF ETHICS

**One Team, Shared Values**

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## 1. FOREWORD

Adhering to ethical principles, protecting human rights, and ensuring fair and equal conditions for all employees are fundamental values on which our corporate culture is built. This ethical code establishes clear and binding rules of conduct for all employees, regardless of their position or length of service with the company. It is essential that every employee fully respects these rules and actively contributes to creating a work environment based on integrity, transparency, and mutual respect.

Responsible, honest, and transparent conduct is the foundation of every employee's daily work. All employees act in accordance with company values, ethical principles, and applicable laws and regulations. Cooperation within the company and with business partners must always be based on mutual respect, respect for human rights, ensuring occupational safety, protecting health and the environment, and zero tolerance for corruption.

Every employee is responsible for adhering to these principles and applying them in their work. The company expects the same standards from its business partners and suppliers, who should act in accordance with these principles. Ethical conduct and cooperation based on trust contribute to building a strong corporate culture and a good reputation for the company.

Employees are regularly trained in ethics, equal treatment, and human rights protection to be able to recognize and prevent inappropriate behaviour and violations of the principles set out in this code. Every employee has a responsibility not only for their own behaviour but also for creating a positive corporate culture in which all individuals feel safe, respected, and treated fairly.

Freedom of association is also supported, and employees have the right to freely join trade unions or other forms of employee representation without any fear of discrimination or negative consequences. The company actively promotes open dialogue and transparent communication between employees and management to address any potential problems in a timely manner and ensure continuous improvement of working conditions.

The Ethical Code is a key document that helps create an environment based on trust, fairness, and responsibility. Every employee should thoroughly familiarize themselves with its contents and, in case of any ambiguities, contact their supervisor or the relevant department for further information.

## 2. CODE OF ETHICS

The Ethical Code sets out the basic values and rules of conduct that employees must adhere to when performing their work duties, interacting with colleagues, business partners, and the public. The application of these rules is placed on each individual within the company, and their violation may have legal or disciplinary consequences.

### FUNDAMENTAL RIGHTS AND PRINCIPLES

PLAKOR CZECH respects internationally recognized human rights and we support their observance.

**Prohibition of child labour** No person below the minimum legal working age will ever be employed. Persons under the age of 18 will not perform any hazardous work or work that could jeopardize their personal development or be contrary to their right to education and leisure time. We support policies and programs that provide assistance and support to children affected by child labour, and we actively strive to protect them and ensure better opportunities for their future.

#### **Forced labour**

Forced or compulsory labour will not be used. All employees have the right to terminate their employment based on notice with a reasonable notice period. Employees are not required to pay any financial amount or surrender their identity documents to the employer. PLAKOR categorically rejects any use of forced or compulsory labour, including debt bondage and involuntary prison labour. Such practices are contrary to our ethical principles and values.

#### **Occupational health and safety**

Employees are provided with a healthy and safe working environment that meets international standards and Czech legal regulations. This includes access to clean toilets, drinking water, and, if necessary, food storage facilities in accordance with hygiene standards. If the employer provides accommodation, this accommodation must be clean, safe, and meet the basic needs of employees, ensuring their comfort and well-being. Employees are provided with regular information and training in the field of occupational health and safety to be informed about correct procedures and risk prevention.

In addition, all employees are provided with appropriate personal protective equipment (PPE), which is regularly inspected and replaced as needed.

#### **Working hours, pay, rewards and performance**

Employees' working hours are in accordance with applicable national legal regulations and are determined so as not to be excessive. The employer ensures that working

hours are reasonably organized and allow employees to maintain a work-life balance. If necessary, adequate breaks and rest periods will be provided to protect their physical and mental health.

Employees have full understanding of the terms and conditions of their employment and are paid appropriate and fair compensation for their work in a timely and regular manner. Payments and rewards for a standard working month meet at least the requirements of the legally established guaranteed minimum. In the absence of legal or collective bargaining agreements, the employer follows industry or locally customary tariff wages and benefits that ensure employees and their families a reasonable standard of living and adequate living conditions.

**Discrimination**

Any form of discrimination is prohibited. Equal opportunities and equal treatment are guaranteed regardless of gender, age, health status, ethnic origin, nationality, sexual orientation, social origin, political beliefs or other personal or social attributes.

Employees are selected, hired and supported solely on the basis of their professional skills, qualifications and work performance. All working conditions and decisions are in line with democratic principles, respect for diversity and protection of the rights of each individual.

**Freedom of association**

Employees have the fundamental right to form unions, establish employee representation and be members of them, without any pressure. The company supports freedom of choice and allows employees to freely join trade union organizations according to their own decision. Where this right is restricted due to local legal regulations, alternative options for employee representation will be supported in accordance with applicable laws.

**General requirements for employee conduct**

Employees act professionally, honestly and with respect towards colleagues, business partners and the public. They adhere to ethical principles, company rules and legal regulations. Any form of corruption, bribery or unethical conduct, including accepting or offering inappropriate benefits, is unacceptable. Employees avoid conflicts of interest and always act in the best interests of the company. Responsible and ethical behaviour is key to building trust and a good reputation for the company. Employees are obliged to behave responsibly when managing company property.

## **PREVENTING CONFLICTS OF INTEREST AND CORRUPTION**

Great emphasis is placed on ensuring that employees, in the performance of their work, do not find themselves in a situation where their private interests conflict with the interests of the company. Therefore, it is necessary to prevent any situations that could lead to a conflict of interest.

Every employee is obliged to devote all their efforts and abilities to the fulfilment of the tasks entrusted to them. Side activities that would negatively affect the fulfilment of this obligation are inadmissible. If an employee has a share in companies that are in a business relationship with our company, works for them or provides services to them, they are obliged to notify this fact in writing no later than at the commencement of the employment relationship or immediately at the moment when this situation could arise. Carrying out secondary activities is possible only with the consent of the company's executive. In the event of a potential conflict of interest, it is necessary to immediately terminate these shares, work or provision of services.

The company declares its support for national and international efforts to ensure competition without the influence of corruption and rejects any form of corrupt behaviour that could harm business and disrupt the fairness of market relations. Employees of the company are obliged to refrain from any behaviour that could be considered corrupt, including so-called "facilitation payments" (rewards for expediting routine administrative procedures), illegal gifts or other benefits provided to third parties. The company also expects that employees will not accept any bribes, gifts or other unacceptable payments that could affect their impartiality and professional behaviour.

## **COOPERATION WITH BUSINESS PARTNERS**

### **Compliance with competition principles**

PLAKOR CZECH requires its business partners to comply with applicable and applicable competition and antitrust laws. In particular, they will not enter into any agreements with competitors, suppliers, customers and other third parties that would be contrary to competition, nor will they abuse any possible dominant position on the market.

### **Money laundering**

The company is committed to the fight against money laundering and the financing of illegal activities. It expects the same approach from its business partners. In financial transactions and business relations, increased caution must be exercised, especially if they show suspicious signs, such as unusual payment methods or non-transparent origin of funds. PLAKOR CZECH employees are required to report any suspicious transactions that could indicate money laundering.

## **ENVIRONMENTAL PROTECTION**

PLAKOR CZECH develops, manufactures and sells parts for automobiles that provide individual mobility. It is responsible for the continuous improvement of the environmental

acceptability of its products and the reduction of the burden on natural resources, taking into account economic aspects. For this reason, compliance with all relevant environmental laws and regulations by business partners in all countries in which they operate is a matter of course. The following are binding:

- the environmental policy of customers as well as their own,
- environmental objectives of technical development,
- VW standard 01155 (Automotive parts from suppliers),
- sections 2.1 (Objectives of the standard), 8. (Environmental acceptability), 9.1 (Orders and prohibitions regarding materials) and 9.2 (Requirements for materials) of VW standard 99000 (Requirements for the implementation of performance within the development of parts) and
- specifications in the lists of performance for standard parts.

PLAKOR expects its manufacturing partners to consider and comply with these aspects:

Creation and application of environmental management systems - a certified environmental management system according to the international standard ISO14001 or the EMAS regulation of the European Union is expected from its main suppliers.

Active handling of ecological challenges - ecological challenges are handled carefully and prudently. Measures are being taken for a responsible approach to the environment. Efforts should be made to develop and expand ecological technologies.

Prevention of environmental and health damage; Products and processes with low resource consumption and low greenhouse gas emissions - in all types of activities, effects on the environment and employee health are prevented or minimized. In the development, production and use of products and other activities, attention is paid to energy and raw material savings, minimizing greenhouse gas emissions, using renewable resources and minimizing damage to the environment and health.

Waste and recycling - in the development, production and use of products, as well as in other activities, consideration is given to preventing waste generation, reuse, recycling, as well as safe and environmentally friendly disposal of residual waste.

Employee training - employees are informed, qualified and motivated in the field of environmental protection according to their work tasks.

## **DUE DILIGENCE AS SUPPORT FOR A RESPONSIBLE APPROACH TO SUPPLY CHAINS FOR MINERALS FROM CONFLICT AND HIGH-RISK AREAS**

PLAKOR CZECH expects its suppliers not to use materials produced by smelting minerals from conflict sources. Minerals are considered to originate from conflict sources if their extraction, transport, trade, handling/processing or export directly or indirectly supports non-state armed groups. If the extraction, transport, trade, handling/processing or export of minerals directly or indirectly supports non-state armed groups, they are considered to originate from conflict sources.

We urge our suppliers to exercise their due diligence in this regard throughout the supply chain. This includes measures to ensure that, in connection with the minerals used by the supplier -

especially tantalum, tin, tungsten and gold - there is no direct or indirect strengthening or support of armed conflicts.

These due diligence requirements supplement the aforementioned sustainability requirements in terms of environmental protection, workers' rights, transparent business relations and a fair market environment, which are an integral part of the application of due diligence.

We recommend using the standard reporting template (Conflict Minerals - VW, Heavy Metals - HMMC, Reporting Template) issued by the Conflict-Free Sourcing Initiative (CFSI) for this purpose. Based on the data obtained from CFSI, PLAKOR CZECH will inform its suppliers who have business relations with a smelter or refinery producing from conflict sources about the possibilities of using a smelter or refinery producing from non-conflict sources.

### **3. REPORTING AND RESOLVING SUSPECTED VIOLATIONS OF THE CODE OF ETHICS**

An employee who suspects a violation of the Ethical Code or legislation is obliged to report this suspicion immediately to their supervisor or the company's management. Suspicions can be reported in several ways:

- In writing to the company's registered office address,
- Electronically to [info@plakor.cz](mailto:info@plakor.cz) or via data box or reporting platform: [mywhistle.cz/PLAKOR](https://mywhistle.cz/PLAKOR),
- Through the Munipolis company application or a trust box located on the company's premises.

The company guarantees protection to whistleblowers against any form of retaliation or persecution.

After receiving the notification, an initial assessment will be carried out to determine whether the submission is sufficiently specific and whether there is a real basis for suspicion. If necessary, they may be asked to provide additional information. If the notification is deemed relevant, an internal investigation will be launched, conducted by a designated independent and impartial person or commission. During the investigation, evidence will be gathered, including witness testimony, documents, emails and other relevant materials. The investigation will be conducted with the utmost confidentiality to protect the reputation of the individuals concerned and to ensure that any further investigation is not jeopardized.

After the investigation is completed, a report will be prepared containing a summary of the findings and the conclusions of the investigation. The company's executive will be informed of the findings of the investigation. If suspicions of a conflict of interest or corruption are confirmed, appropriate corrective measures will be taken, which may include removal from office, termination of cooperation, disciplinary proceedings or filing a criminal report. The whistleblower will be informed of the outcome of the investigation and the measures taken, unless this jeopardizes further investigation. The findings of the investigation will also be used to strengthen preventive measures and improve internal procedures to minimize the risk of similar situations recurring.



#### **4. FINAL STATEMENT**

This Ethical Code applies to all employees of PLAKOR CZECH, regardless of their job position or function. Its provisions are binding on all persons who act on behalf of the company, both in the work and external environment.

PLAKOR CZECH reserves the right to take appropriate measures in the event of a violation, based on the severity of the offense. If the employee proves that they immediately took steps to remedy the situation and that a similar violation will not be repeated in the future, a decision may be made to mitigate the consequences, with the final decision always being made by the supervisor or the company's management.

Revised this policy shall take effect as of January 1, 2024.