
Cersanit Group Code of Ethical Values

Table of contents

1. The Goal.	3
2. Subject and scope of the procedure.	3
3. Definitions.	3
4. Responsibilities.	4
5. Description of the process.	4
5.1. Personal integrity	4
5.2. Understanding of the principles adopted by the Company	5
5.3. Conflict of interest	5
5.4. Relationships with suppliers	5
5.5. Respect for fair competition	6
5.6. Additional employment	6
5.7. Use of the Company's property / entrusted property	7
5.8. Company cars:	7
5.9. Using the Internet	7
5.10. Controlling the company mailboxes	7
5.11. Records in the Company's systems	7
5.12. Communication with the media	7
5.13. Confidentiality	8
5.14. Health and safety at work	8
5.15. Decent working conditions	8
5.16. Environmental protection	9
5.17. Personal data protection	9
5.18. Information protection	10
5.19. Social networking sites	10
5.20. Receiving gifts from suppliers / giving gifts to third parties	10
5.21. Cooperation of employees in the practical implementation of the company's ethical principles	11
5.22. Employee responsibility	11
6. List of related documents.	11
7. List of Appendixes and forms	11

1. The Goal.

Providing guidance on how to behave during interaction between employees, with clients, with communities where Cersanit Group companies operate, and with other stakeholders. The Code of conduct is intended to facilitate decision-making in situations where ethical concerns arise, and is intended to support values such as: work culture, honesty and transparency, care for the environment and respect for applicable laws.

2. Subject and scope of the procedure.

The code of conduct provides general guidance and is not an exhaustive document, regulating every situation that employees may face in their daily business. The code outlines the guiding principles that form the basis of the Cersanit Group. Each employee is required to read and follow this code of conduct. In case of doubt, the provisions of the code should be interpreted in accordance with the applicable laws. The code is applicable in Cersanit S.A. and in the subsidiaries comprising the Cersanit Group. Each of the aforementioned entities, for the purposes of this Procedure, shall be referred to as a "Company" or jointly as "Companies".

3. Definitions.

The Code – the rules of conduct defined in this document.

Board – the Company Board of Directors

Cersanit Group – understood as all Cersanit Capital Group companies

Employee – a person employed in the Company regardless of the type of contract, the size of the job, time and place of work, the type of tasks performed and the form of employment or cooperation.

Superior – understood as managers of the Company's organizational units or project managers responsible for supervising and Employees or Counterparties and their work.

Counterparty – a natural person, legal entity, organizational unit without legal personality, providing services and works for the Company and not being an employee of the Company, i.e.: current and potential: bidders, clients and stakeholders, contractors, subcontractors, suppliers, advisors, agents and representatives. Current and potential stakeholder: bidder, client, contractor, subcontractor, supplier, advisor, agent and representative

Close person – a life partner, friend, family member, or any other person who has an influence on the life of the Employee, or over whose life the Employee has an influence

Conflict of interest – Situations where an employee's personal or family interests or other relationships conflict with the interests of the company. A conflict of interest shall be understood as all circumstances concerning Employees or Counterparties which may influence their behavior in a way that may give rise to justified doubts as to the objectivity of an employee, reliability, honesty connected with taking care of the Company's best interests. In particular, a conflict of interest may be a situation of:

- a) Having a close financial, family, social and other relationship with the Company's Counterparties,
- b) Personal or financial involvement of the Employee or a person close to him/her in activities competitive to the Company,
- c) Influence on the terms of transactions with the Company In violation of internal regulations and procedures by an employee or a person close to him or her,
- d) Personal decisions made by an Employee concerning the employment relationship, e.g. remuneration, promotion or recruitment to the Company of a person closely related to the Employee or Counterparty:
 - i. That may affect the fairness of submitting sales offers for products offered by the Company,
 - ii. That may affect the integrity of the procurement process that the Company announces/conducts.

Declaration of no conflict of interest – is a tool to prevent conflicts of interest

A gift – an item given voluntarily without expecting anything in return.

Hospitality – activities undertaken by the Company to promote the business for its clients and counterparties in the form of meals, travel or events.

Confidential information – information which is the protected property of the company, i.e.: company secret, know-how and proprietary information. Confidential information includes at the same time business plans, internal reports, internal and external control reports, financial and accounting data and documentation, details of projects carried out, client information, pricing information, employee files, reports of irregularities and their analysis results, etc.

Risk – understood as an uncertain event which, if it occurs, may affect the achievement of the organization's goals.

Submitter – a natural person who submitted a Report, in particular, employed in the Company on the basis of an employment contract, regardless of the period for which it was concluded, or a person performing work or services for the Company on the basis of a civil-law contract, managerial contract or performing professional practice in this entity, both a citizen of the European Union and a citizen of a Third Country, a person employed by a temporary employment agency.

Data Protection Officer (DPO) – a person appointed by the Data Administrator, coordinating the processes related to the observance of personal data protection rules within the processing of personal data taking place within the structure of the Data Administrator.

Discrimination – unequal treatment of Employees or other persons in any other way, directly or indirectly, as regards the establishment or termination of employment, conditions of employment, promotion and access to training for the purpose of improving professional qualifications, in particular because of sex, age, disability, race, religion, nationality, political opinion, trade union membership, ethnic origin, religion, sexual orientation and because of temporary or permanent employment, full-time or part-time.

Mobbing – acts or omissions concerning an Employee or other persons directed against them, consisting of persistent and prolonged harassment or intimidation, resulting in an underestimation of professional suitability, causing or aimed at humiliating a person or mocking, isolation or elimination from the team

4. Responsibilities.

All Cersanit employees are responsible for following the principles described in the Code. This applies to all employees regardless of the form of employment or cooperation and part-time and civil law contracts.

Superior – a person who supervises the work of others, is responsible for supervising the implementation of this procedure, setting a good example, promoting ethical behavior.

5. Description of the process.

5.1. Personal integrity

5.1.1. Responsibility

The basic principle in ethical conduct is to take personal responsibility for one's own actions. Each employee is responsible for the place of work and the quality of performance of the tasks entrusted to them and for the quality of cooperation with other employees. The duties entrusted should be performed carefully and with commitment. The basis is the care of the company's property and its protection against excessive risk. Both the organization and the employees are simultaneously responsible for compliance with their obligations, respect for business secrets and confidentiality of information, in accordance with applicable labor laws.

In order to maintain care for the welfare of the workplace, the employee is primarily required to familiarize themselves with the employer's procedures and instructions. All current and archival procedures are posted on the Intranet, the introduction of new procedures is communicated by e-mail and made available on paper for employees who do not have a business e-mail box. The procedures and instructions are also made available by the HR departments on request. Any doubts concerning interpretation should be reported to the HR department, which, after the substantive consultations, provides explanations to the employee.

Violation of the principles described in the Code of Ethical Values may result in corrective or disciplinary action against the employee, which may involve termination of cooperation or contract.

5.1.2. Irregularity reporting system

Every employee has the right and obligation to report a violation, suspicion or misconduct or crime. Such events should include in particular:

- a) economic crimes – theft, destruction of property, fraud, counterfeiting, acting to the detriment of the company,
- b) abuse of position and function,
- c) corruption, bribery,

- d) Violations of employee rights, health and safety regulations, mobbing, sexual harassment, other discriminatory behavior,
- e) violation of the prohibition of competition and disclosure of legally protected secrets (of the company),
- f) crimes in the area of public procurement, conducting tenders, use of dangerous products and materials, transport safety, environmental protection, protection of consumer rights, protection of personal data, use of practices contrary to the principles of fair competition,
- g) conflict of interest,
- h) money laundering and financing terrorism.

Any of the company's counterparties may also report the irregularities.

The company provides the possibility of making completely anonymous reports of irregularities and protects the identity of the Submitter by means of the "We Care" application, available at www.zalezynam.eu. The rules of reporting have been clarified in procedure no. 07-005 "Reporting of irregularities", which has been placed on the intranet and on the www.cersanit.com website

5.2. Understanding of the principles adopted by the Company

- 5.2.1. Each of the employees is obliged to know and act in accordance with the applicable legal requirements resulting from their duties, as well as the Company's regulations and internal procedures.
- 5.2.2. If an employee is not aware of the applicable provisions concerning their employment activities, or if the provisions are unclear, they are required to contact the legal department or other organizational unit with substantive responsibility in this area to clarify any concerns.

5.3. Conflict of interest

- 5.3.1. It is the duty of each employee to act solely in the best interests of the Company in accordance with the applicable labor law.
- 5.3.2. Employees and persons close to them may not engage in activities that cause actual or potential conflict between their personal interests and those of the Company.
- 5.3.3. Employees who themselves or whose relatives have a conflict of interest with the interests of the Company are required to immediately inform their superior, make an appropriate statement to the HR Department (appendix 1) and withdraw from the conflict of interest situation.
- 5.3.4. In the case of procurement proceedings in which there is a conflict of interest, a given employee must be excluded from participation in the procurement proceedings. If a change of circumstances (entering into a legal or factual relationship) occurs during the course of the procurement procedure, the employee in question must be excluded from that procedure, and if necessary and possible, all relevant stages of that procedure in which they participated must be repeated.
- 5.3.5. If you become aware of an actual or potential conflict of interest in any area of the Company, you must report it in the manner prescribed by the Company through the "We Care" reporting platform.

5.4. Relationships with suppliers

- 5.4.1. The Company selects suppliers of goods and services in view of maintaining market competitiveness and transparency. All employees are obliged to strictly apply the current procurement procedures. The following rules should be observed during the procurement procedure:
 - a) Procedure via the Login trade platform,
 - b) Meetings of Employees with representatives of the Counterparty should take place in the seat of the Companies / Production Plants, unless the specificity of the order requires a meeting outside their seat.
 - c) Inform about relationships that may affect the impartiality and to exclude employees whose impartiality could raise any doubt.
 - d) Careful preparation of agreements with particular attention to the provisions of warranty and complaint conditions, in accordance with the procedure for conclusion, registration and archiving of contracts.

- e) Careful checking of the reasons for introducing changes in the agreement during its implementation.
 - f) Thorough control of the realization of individual stages of the procurement procedure and the procedure of concluding, recording and archiving of agreements.
 - g) Careful participation in the collection of the subject of the order.
 - h) Compliance with and enforcement of the provisions of the agreement.
 - i) Reacting to any, even the slightest, conduct suggesting unethical or corrupt practices.
- 5.4.2. Former employees who held decision-making positions in the Company (N, N-1, N-2 level), and could have influenced procurement decisions or personnel, should not be accepted by Cersanit as representatives of suppliers for at least two years after the termination or expiration of their employment relationship with a Company from the Cersanit Group.
- 5.4.3. With respect to former employees who cooperate with other departments/persons than during the period of employment, the Management Board determines whether the actions of the former employee can be considered as likely to influence procurement decisions and therefore require a two-year grace period.
- 5.4.4. Each employee shall be obliged to report to the We Care platform the circumstances indicated in items 5.4.2 and 5.4.3.
- 5.4.5. Any exceptions or deviations from the above rules must be accepted in writing or by e-mail by the Management Board.

5.5. Respect for fair competition

- 5.5.1. The Company maintains standards of respect for the law and principles of fair competition, in particular those resulting from the provisions of the Act on Competition and Consumer Protection and the Act on Combating Unfair Competition.
- 5.5.2. In its operation, the Company systematically monitors its own activities in this area, as well as those of its employees, and ensures that all activities and contacts undertaken in relation to competitors, counterparties and consumers are carried out in accordance with applicable laws and good manners.
- 5.5.3. The Company does not tolerate any manifestations of restrictive practices or other anti-competitive behaviors that may constitute acts of unfair competition.
- 5.5.4. In particular, it is prohibited to:
- a. undertake multilateral practices involving at least two independent undertakings, e.g. competitors (horizontally) or counterparties (vertically), e.g. by entering into any agreements or arrangements, in whatever form, which have as their subject or effect the elimination, restriction or distortion of competition.
 - b. undertake unilateral practices consisting, for example, in the abuse of a dominant position on a given relevant market, leading to a distortion of competition on the market.
 - c. perform acts of unfair competition, i.e. acts contrary to the law or morality, which threaten or infringe the interest of another entrepreneur or client.
- 5.5.5. Employees have the opportunity to participate in training courses in the field of competition and consumer protection, organized by the Company, in response to the demand expressed by their superior.
- 5.5.6. In the event that an employee raises a question about the practice applied by the company or its employee, they are obliged to immediately inform about this fact through the "We care" application.

5.6. Additional employment

- 5.6.1. Under no circumstances should employees accept parallel employment offers from suppliers, clients, dealers or competitors of the Company. If such situations arise, they should be disclosed to your supervisor, a relevant statement of affiliation should be created and submitted to the appropriate HR department.
- 5.6.2. Any additional employment must not affect the employee's commitment and effectiveness in performing work for the Company. The employee should inform their immediate superior in writing (e.g., by e-mail) of any additional employment or activity that may affect their employment with the Company.

5.6.3. The Company expects that during working hours, taking into account the breaks provided for in separate regulations, the employee will perform their duties in accordance with their position.

5.7. Use of the Company's property / entrusted property

5.7.1. Cersanit holds both tangible and intangible assets. Tangible assets include: materials, goods, money, computers, real estate, machinery, equipment, etc. Examples of intangible assets include: brand, patents, trademarks, company secrets and copyrights. As part of their basic duties, employees are obliged to protect the Company's assets against damage, theft, loss and misuse.

5.7.2. The assets should be used in a responsible manner, exclusively for purposes related to the Company's business and in accordance with the applicable rules adopted by the Company.

5.7.3. The assets may not be used for the purpose of achieving personal profit, e.g. for the execution of private orders, and in an improper manner, e.g. submission of false expense reports, unjustified cash withdrawals from business cards or copying software provided by the Company for personal use.

5.7.4. The Company is responsible for protecting the assets entrusted by clients or other stakeholders from damage, theft, loss and misuse.

5.7.5. It is not acceptable to use computer and electronic communication systems for any other purpose, including illegal activities, abuse, data security breaches, fraud or use of offensive, socially unacceptable content.

5.8. Company cars

5.8.1. Employees may use company cars owned by the Company on the principles specified in internal documents functioning in the Company, i.e. the Fleet Policy.

5.9. Using the Internet

5.9.1. Employees should use the Internet only for purposes related to their work tasks. The use of the Internet for personal purposes is only allowed if it does not interfere with work and does not contradict the instructions of the management.

5.9.2. The employee has no right to exchange private information via e-mail systems, instant messengers and other similar applications using the Company's tools and IT systems.

5.10. Controlling the company mailboxes

5.10.1. In order to ensure observance of the principle of optimal use of working time, as well as proper realization of values protected by this procedure, the Company reserves the right to control the company e-mail boxes. The Company, as an employer, has the right to monitor business correspondence sent by means of electronic mail/messengers and other electronic communication channels owned by the Company.

5.11. Records in the Company's systems

5.11.1. Financial transactions should be documented in a full and precise manner, in accordance with the accounting principles adopted in the given legal order. It is strictly forbidden to intentionally create or introduce false or misleading information in financial records or other records in the Company's systems.

5.11.2. The Company and its employees in appropriate positions ensure that all reports and documents are complete, accurate, truthful and not misleading.

5.11.3. Recording of business activity in electronic systems should be done with due diligence. If an incorrect record appears, it should be corrected along with an indication of the reason for the correction.

5.11.4. The company maintains precise non-financial documentation concerning, among others: quality, safety, the environment, human resources, working time, personal data protection, etc.

5.11.5. All records should be kept for a definite period of time, either externally or internally.

5.11.6. It is against the law to destroy, conceal, alter, or falsify any records, documents, or items related to the Company's business activity which should be kept in order to meet legal, administrative, contractual requirements or which are required for future internal audits or examination.

5.12. Communication with the media

- 5.12.1. The Management Board of the Company is solely responsible for contacts with the press or media within the scope of the Company's activities, on behalf of the Company and its employees.

5.13. Confidentiality

- 5.13.1. Access to confidential information and the processing of personal data, as well as the use, storage and sharing of data cannot take place without appropriate authorization.
- 5.13.2. Employees are required not to disclose confidential information to persons outside the Company or to other employees who do not have a need to access and process such information in connection with their work duties.
- 5.13.3. The employee is responsible for protecting the confidential and personal data to which they have gained access against loss and theft (e.g. protecting portable computer devices such as laptops and tablets etc.).
- 5.13.4. If you receive confidential information or information with personal data by mistake (from an external partner, colleague, client, etc.), you should contact the sender, inform your superior and not process the information received.

5.14. Health and safety at work

- 5.14.1. The company aims to create a working environment that prevents accidents at work and promotes the health and safety of employees.
- 5.14.2. Each employee is responsible for taking care of health and safety at work by following the work regulations, health and safety instructions, using personal protective equipment and taking immediate reaction to threats.
- 5.14.3. Each employee is required to report to their superior or health and safety officer all life-threatening and health-threatening circumstances, to remove the hazard immediately.

5.15. Decent working conditions

- 5.15.1. The Company creates a tolerant and fair working environment, which means respecting human rights and preventing discrimination in employment on the basis of age, gender, religion, creed, language, origin, education, marital status, appearance, disability, sexual orientation or beliefs.
- 5.15.2. This diversity cannot have a negative impact on the personal development of employees, participation in training programs, promotions and awards.
- 5.15.3. No disrespect, harassment, abuse or molestation in any form is tolerated at the Company.
- 5.15.4. The Company does not tolerate any form of forced labor for adults and children, including from suppliers, clients and counterparties.
- 5.15.5. The Company does not allow any conduct that would restrict employees' personal freedom or violate their fundamental right to receive compensation for their work (e.g., unauthorized deductions from wages, taking passports or identity papers away as a condition of employment).
- 5.15.6. The Management Board maintains good relations with trade unions and employee representatives.
- 5.15.7. The Company maintains a continuous dialogue with its employees to ensure that their rights are respected.
- 5.15.8. The Company makes it possible to report any irregularities related to employment by launching and operating a completely anonymous application for reporting irregularities: "We care".
- 5.15.9. Any activities of a discriminatory nature, such as:
 - a) unequal treatment of another person because of their illness or degree of disability
 - b) unjustified differentiation of remuneration for work of equal value due to e.g. gender or age of the person
 - c) unjustified conditionality of employment on the basis of appearance, race, ethnicity, geographical origin or place of residence
 - d) unjustified restriction of an employee's professional promotion despite meeting the relevant requirements or criteria for such promotion
 - e) formulating job advertisements in a non-gender-neutral manner
 - f) direct or indirect verbal suggestions, comments, demands, jokes, insults that refer or may refer to the sexual sphere, appearance or marital status of a person
 - g) indecent or socially unacceptable gestures, sexual behavior
- 5.15.10. Any activity that has the nature of mobbing such as:
 - a) mockery or humiliation, e.g. continuous criticism in the presence of other people

- b) giving instructions that are not related to the employee's job description
 - c) not assigning tasks or assigning jobs far below the person's duties and qualifications
 - d) humiliation, mockery, harassment of an employee by a superior or associates
 - e) isolating an employee by moving them to an isolated location, obstructing access to information or prohibiting contact with other employees. An attempt at isolation can also be made by spreading false negative information about a person.
 - f) disregarding and ignoring an employee by not responding to their questions, disregarding e.g. their ideas and proposals presented at team meetings.
- 5.15.11. Everyone has the right to report cases that constitute or may constitute a manifestation of Discrimination or Mobbing, such reports should be made through the We Care platform, in accordance with the rules set out in procedure no. 07-005 Reporting of irregularities.
- a) the report should include a description of the circumstances of the reported problem, the date or period to which it relates and other information that may contribute to the resolution of the case, as well as information about possible witnesses and identification of the perpetrator and victim of the violation.
 - b) The Compliance Officer may appoint a Commission in the event of a report, complaint or identification of systemic problems regarding Discrimination or Mobbing.
 - c) The Commission is the guarantor of an impartial procedure.
 - d) The Commission consists of at least 3 members: Group HR Director or an HR employee designated by them (Chairman of the Commission), Legal Manager or a Legal Counsel designated by them (Member of the Commission) and an impartial employee designated by the Compliance Officer (Member of the Commission).
 - e) A member of the Commission may not be: the submitter of the complainant, the person concerned by the complaint, any other person who, due to their professional position or personal relationship with the complainant or the person suspected of Infringement, does not give any guarantee of impartiality in the work of the Commission.
 - f) The Commission shall submit a recommendation to the Management Board in the form of a protocol as to how the case should be concluded.
 - g) The proceedings before the Commission shall be confidential.
 - h) The Commission acts with respect for the personal rights and good name of all persons involved in the case.
 - i) Each member of the commission is obliged to maintain objectivity and impartiality and to strive for complete clarification of any disputes.

5.16. Environmental protection

- 5.16.1. The company strives to create effective production that has the least possible impact on the environment.
- 5.16.2. The company conducts production in accordance with the international standard ISO 14001.
- 5.16.3. The Company cares about meeting all legal requirements related to the applicable environmental protection laws and expects its counterparties to respect the environment.
- 5.16.4. Employees are obliged to segregate waste in designated places (bins, containers, cubicles).
- 5.16.5. The company encourages its clients to save water, as part of its marketing campaigns.
- 5.16.6. An employee who notices breaches of environmental standards must respond immediately by reporting the problem to their superior or an environmental officer.

5.17. Personal data protection

- 5.17.1. The Company respects everyone's right to the protection of personal data and ensures that all actions on personal data, e.g. collecting, registering, comparing, storing and deleting them, take place in accordance with the applicable laws.

- 5.17.2. Employees are obliged to familiarize themselves in detail with the Data Protection Policy and regularly undergo training in the field of personal data protection organized by the Company.
- 5.17.3. If an employee becomes aware of a personal data protection infringement, they are obliged to immediately inform the Data Protection Officer (DPO) in person or by phone or by e-mail at dane.osobowe@cersanit.com.

5.18. Information protection

- 5.18.1. Each employee is obliged to protect the information they may receive, acquire, produce or record in connection with their work.
- 5.18.2. Protecting company information is an absolute responsibility of every employee. It is realized through:
 - a) Access only to the information that is needed and to which the employee is authorized.
 - b) Providing information only to Company employees and authorized agents (such as proxies, auditors, accountants) who have a legitimate reason to know the information.
 - c) Not presenting, viewing or discussing information in public places with third parties or in places where you may be overheard.
 - d) Not using company e-mail for private correspondence.
 - e) Not sending information by e-mail to personal mailboxes and not duplicating information by printing or other recording devices.
- 5.18.3. All information produced in the Company is the property of the Company and not the employees, regardless of their nature, medium or form.
- 5.18.4. In case of termination or expiration of an employment relationship, an Employee should return all documents and media which may contain information important for the Company. The Employee should confirm with their signature the return of the materials on a clearance slip.

5.19. Social networking sites

- 5.19.1. Employees who use social networking sites (e.g. facebook, etc.) should refrain from the following when placing information there:
 - a) negative opinions and comments about the Company and its collaborators, regardless of their position in the hierarchy. If you wish to express an opinion concerning the Company, the work or behavior of persons working or cooperating with the Company, you should follow the appropriate business path.
 - b) evaluations and comments on persons employed by suppliers providing goods or services to the Company.
 - c) posting any materials presenting persons employed by the Company without their express consent. This also applies to materials created outside the place of work and produced during business and integration trips.

5.20. Receiving gifts from suppliers / giving gifts to third parties

- 5.20.1. An employee may not solicit, accept or offer hospitality or gifts that may influence (or appear to influence) the business decisions of the Company or its counterparties. The hospitality and gifts received and given must be appropriate and meet the following criteria:
 - a) They must comply with local laws or customs;
 - b) The recipient declares that the rules applicable to the recipient allow for acceptance of the offer;
 - c) They shall not create an obligation of the recipient to the donor or the appearance of such an obligation;
 - d) The activity serves the actual business purpose of the Company (e.g. marketing purpose);
 - e) It is a form of hospitality appropriate to the situation;
 - f) Gifts should have a symbolic value (e.g. pens, notebooks, calendars and other low value company gadgets);

- g) Any hospitality or gifts given or received that exceed PLN 100 should be reported to the immediate superior;
 - h) Such action is not frequent;
 - i) It complies with the Company's cost rules.
- 5.20.2. The Company may organize media events, exhibitions, conferences, etc. and invite external entities to them. Even in such situations, however, hospitality and gifts should be offered and proposed in accordance with the rules set out above.
- 5.20.3. The Company makes procurement decisions in a transparent manner. Procurement decisions should be made solely on the basis of the quality, service, technology and price offered by the supplier. Procurement is organized through the Login trade procurement platform and carried out based on the provisions of the Procurement Procedure. The implementation of the provisions of the procurement procedure must be strictly observed.
- 5.20.4. Participation in meetings, events sponsored by suppliers, where an Employee of the Company is treated in a special way, on preferential terms, should be avoided, however, this does not apply to treatment adequate to the business relationship.
- 5.20.5. In situations not regulated above, the actual situation must be taken into account and the overarching principle is to avoid even the appearance of improper conduct. In situations not regulated above, the employee shall be guided by the good of the Company as their employer, with a view to transparency, reliability and compliance with applicable laws and the internal procedures and instructions in force in the Company.
- 5.21. Cooperation of employees in the practical implementation of the company's ethical principles**
- 5.21.1. In order to implement and enforce these ethical principles in practice, each employee may be asked to fill in the "Employee's Supplier Relationship Statement" forming appendix 1 to this Procedure.
- 5.21.2. In case of filling in the questionnaire, the employee is obliged to update it in case the circumstances covered by the questionnaire would change or the employee would acquire knowledge which they did not have when filling in the questionnaire.
- 5.21.3. Completed questionnaires are confidential. Access to the questionnaires is restricted to persons authorized by the Management Board. The Company undertakes to exercise the utmost care in keeping the completed questionnaires in accordance with applicable laws.
- 5.22. Employee responsibility**
- 5.22.1. Employees who do not comply with this procedure are subject to disciplinary action appropriate to the nature of the violation in the opinion of the employer. Employees may also be subject to civil or criminal penalties if they violate the law.
- 5.22.2. Any events or facts that violate the provisions of this procedure should be reported by employees directly to their superior or, in order to maintain anonymity, employees may also use the platform for reporting irregularities in accordance with the rules of procedure "07-005 Reporting of irregularities."
- 5.22.3. It is unacceptable to take retaliatory action against persons who submit reports of irregularities. Disciplinary action will be taken against employees who take retaliatory measures against the Submitter.

6. List of related documents.

- 04-001 Procurement procedure
- 07-005 Reporting of irregularities.
- Personal Data Protection Policy.
- Procedure for concluding, registering and archiving of agreements.
- Fleet Policy

7. List of Appendixes and forms

- Appendix No. 1 - Employee's Supplier Relationship Statement

Appendix No. 1 Employee's Supplier Relationship Statement

OŚWIADCZENIE	STATEMENT
<p>Data:</p> <p>Ja, niżej podpisany / podpisana, oświadczam, iż według mojej najlepszej wiedzy, do dnia złożenia niniejszego oświadczenia</p>	<p>Date:</p> <p>I, the undersigned, declare that, to the best of my knowledge, until the day of submitting this statement,</p>
<p><input type="checkbox"/> występowały* <input type="checkbox"/> nie występowały*</p> <p>powiązania o charakterze kapitałowym, osobowym, w tym o charakterze rodzinnym, pomiędzy mną lub członkami mojej rodziny¹ a Dostawcami² / Klientami³ lub osobami sprawującymi funkcje zarządzające, kontrolne albo nadzorcze u Dostawców / Klientów lub osobami posiadającymi bezpośrednio lub pośrednio udział w kapitale zakładowym Dostawców / Klientów a także pracownikami Dostawców / Klientów lub członkami rodziny którejkolwiek z w/w grup osób.</p> <p>.....</p> <p>.....</p> <p>(opis w przypadku wystąpienia powiązań)</p>	<p><input type="checkbox"/> occurred* <input type="checkbox"/> did not occur*</p> <p>capital and personal relationships, including family relationships, between me or my family members¹ and the Suppliers² / Customers³ or persons exercising management, control or supervisory functions at the Suppliers / Customers or persons having directly or indirectly share in the Suppliers` / Customers` share capital as well as the Suppliers` / Customers` employees or family members of any of the above groups of persons.</p> <p>.....</p> <p>.....</p> <p>(description of relationship, if occurred)</p>
<p><input type="checkbox"/> występowała* <input type="checkbox"/> nie występowała*</p> <p>współpraca gospodarcza pomiędzy mną lub członkami mojej rodziny¹ a Dostawcami² / Klientami³ lub osobami sprawującymi funkcje zarządzające, kontrolne albo nadzorcze u Dostawców / Klientów lub osobami posiadającymi bezpośrednio lub pośrednio udział w kapitale zakładowym Dostawców / Klientów a także pracownikami Dostawców / Klientów lub członkami rodziny którejkolwiek z w/w grup osób.</p> <p>.....</p> <p>.....</p> <p>(opis w przypadku wystąpienia powiązań)</p>	<p><input type="checkbox"/> occurred* <input type="checkbox"/> did not occur*</p> <p>economic cooperation between me or my family members¹ and the Suppliers² / Customers³ or persons exercising management, controlling or supervisory functions at the Suppliers / Customers or persons having directly or indirectly share in the Suppliers` / Customers` share capital as well as the Suppliers` / Customers` employees or family members of any of the above-mentioned groups of persons.</p> <p>.....</p> <p>.....</p> <p>(description of relationship, if occurred)</p>
<p>Pracownik/Employee</p> <p>_____</p>	
<p>* Zaznacz odpowiednie/ Tick the right one.</p> <p>¹ Na potrzeby niniejszego oświadczenia rodzinę stanowią małżonkowie, wstępni, zstępni, przysposobieni powinowaci, rodzeństwo. / For the purposes of this statement, the family consists of spouses ascendants, descendants, adopted relatives, siblings.</p> <p>² Na potrzeby niniejszego oświadczenia Dostawcą jest każda osoba lub spółka dostarczająca towary lub świadcząca usługi na rzecz Grupy Cersanit / For the purposes of this statement, Supplier shall be each person or partnership/company, which delivers goods or renders services to Cersanit Group.</p> <p>³ Na potrzeby niniejszego oświadczenia Klientem jest każda osoba lub spółka, której Grupa Cersanit dostarcza towary. / For the purposes of this statement, Customer shall be each person or partnership/company, which Cersanit Group delivers goods to.</p>	