



CODE OF ETHICS

LINK SP. Z.O.O.



Code of Ethics of LINK sp. z o.o.

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1. General principles of Ethics

- 1.1 The Waberer's International Pte. Co. (hereinafter: **WABERER'S**), and its subsidiaries (hereinafter: „Subsidiary” or „Subsidiaries”, together „Companies” or „Group”, including LINK sp. z o.o. – mentioned separately as Company) in the course of achieving its business goals insists on the highest standard of fair business practice and business ethics, honouring and complying with effective laws and regulations. For the purpose of this, LINK sp. z o.o. – in line with the Group's policy - has set out the principles governing the conduct of all managers, employees, contracted colleagues and business partners in business relationships outside the Company as well as in in-house working relationships in the present Code of Ethics. The principles set out herein spell out for Company staff and external persons entering into a relationship with the Company the aims and approach of the Company, its relationship with society, its employees and business partners, and the ethical criteria and values that play a major role in the life of the Company.
- 1.2 This Code of Ethics was created in response to Waberer's International Pte. Co.'s internal requirement because the Company believes that its success in the long term and nurturing the Company's and WABERER'S good reputation can only be achieved through fair business practice. Thus this is expected of the Company's employees, and legal and natural persons who have a relationship with the Company irrespective of their geographical location, the post held in their organisation, the contract defining their relationship and the length of this relationship.
- 1.3 According to chapters 1.1 and 1.2, the scope of this Code of Ethics covers:
- (a) the basic principles of behaviour expected in business relationships outside to the Company and in in-house working relationships as substantive scope;
 - (b) the managers, employees, contracted colleagues and business partners, as personal scope
 - (c) the complete operational area of the Company, including its headquarter, sites, branch offices, as well as the Company's or its employee's and its business partner's operational area in connection of the Company's operation, as geographical scope,
- 1.4 The Code of Ethics cannot provide guidance for every potential situation and topic, and in certain cases other Company regulations will prevail. If the Code of Ethics is contrary to any rule of law, the rule of law will govern.
- 1.5 The Company's Code of Ethics is officially published by the Company's Chairman-Chief Executive Officer. In the event that any infringement of the provisions of this Code of Ethics is perceived, all employees are entitled and obliged to notify the Management Board of or the person designated by the Management Board in order to have the matter examined. The Company guarantees the anonymity of all employees notifying such infringement and guarantees to examine the matter including all circumstances on merit.

2. Compliance with the law and contracts

- 2.1 The Company has strict expectations of the directors, executive officers and employees regarding compliance with effective applicable national and international legislation and

the commitments undertaken in valid contracts as well as with the highest standard of business ethics.

- 2.2 The Company's reputation for integrity and fairness is a priceless value. Infringing this principle would have serious consequences for WABERER'S, the Company and the Company's employees. For this reason disciplinary proceedings – as well as measures according to chapters 21.5-21.7 of this Code of Ethics – will be launched against any employee who intentionally infringes this principle, or authorises or permits employees under them to do so.

3. Fair business practice

- 3.1 The Company conducts its business activities paying attention to fairness and the environment. The Company abides by the standards applying to human and civil rights, and respects all persons it comes into contact with in the course of business. In reaching its business decisions the Company will strive to achieve outstanding economic success while devoting attention to others and complying with ethical standards in full.

4. Relations with business partners

- 4.1 The Company establishes reciprocally advantageous business relations with suppliers, subcontractors, clients and other business partners which are based on written documentation and contracts. The Company expects the principles governing the business of its partners to correspond to its own principles on the basis of reciprocity.
- 4.2 For government orders and assignments particular attention is paid to compliance with the public procurement legislation at the highest level in addition to full compliance with unwritten ethical standards.

5. Relations with competitors

- 5.1 The Company is committed to brisk but fair competition and abides by competition law.
- 5.2 The Company and its employees will not conduct negotiations or enter into agreements with competitors related to the sale and marketing of the Company's services, that may be considered by the competent authorities to be contrary to applicable national and international competition law and guidelines.
- 5.3 The Company may form lawful and profitable trade alliances provided that the rules of competition law are not infringed in any manner and may not set targets in breach of competition or antitrust rules. The Company respects the antitrust rules.
- 5.4 In the course of its advertising, marketing and publicity activities, the Company will never criticise or voice opinions concerning the services of competitors.
- 5.5 The Company cannot condone the unfair solicitation of labour within the sector and expects the same of its competitors and business partners.

6. Expectations required of owners and investors

6.1 The Company supplies all of its owners and investors with regular, accurate and reliable information concerning the Company's business activities, financial position and performance. An essential requirement is the preparation of reports using information based on actual facts and complying with accounting standards.

7. Transparency of financial and accounting information and reports

7.1 The Company undertakes a commitment to provide authentic, reliable information related to the Company's business activities to the owners, investors and business partners.

7.2 As part of this employees are expected to

- (a) ensure that financial transactions are carried out appropriately and are fully accounted in order to avoid transactions and assets that cannot be represented in the financial and accounting system.;
- (b) cooperate with the Company's internal and external auditors, and provide the information and documentation required for them to conduct their audits;
- (c) not make deceptive or misleading notes in their reports, statements or calculations of costs;
- (d) never falsify any piece of information or data related to any financial statement nor may they request others to act in this manner.

8. Corporate property

8.1 The Company endeavours to provide employees with all the resources that they require to carry out their duties in order to ensure effective and efficient performance of work and to create a pleasant working environment. In this respect it is expected of employees that they accept responsibility for the Company's property; do not use assets and establishments owned by the Company for private purposes (unless the Company decided otherwise), and take due care of portable equipment provided by the Company to enable them to work at home.

9. Corporate safety policy

9.1 The Company, as an ethical and trustworthy firm, believes that it is highly important to operate in accordance with regulations and act with the utmost circumspection in carrying out its activities also as regards safety considerations. The Company's safety policy is set out in a separate document the main principle of which regarding safety is reliability and prevention. The Company and its subsidiaries managed by the Company either directly or indirectly endeavour to promote their partners' activity through their corporate safety policy as well in the course of providing services. The aim of the Company is to protect its partners' valuables, assets and technologies as well as other components of cooperation which its partners deem important. In order to achieve effective and safe cooperation with business partners, the Company requests and expects both partners and employees to respect its principles.



10. Auditing bodies and authorities

- 10.1 The Company fully cooperates in a correct manner with the authorities and their representatives. During an official visit or inspection the staff engaged in the area concerned must provide detailed, accurate and true information to the authorised persons. No document issued to an auditing body, authority, state organ or government office may contain misleading information.
- 10.2 The Company will honour any potential boycotts and embargoes announced by international organisations such as the United Nations.
- 10.3 The Company will actively support the government and its agencies involved in drafting legislation and economic development.

11. Rules of conduct regarding society

- 11.1 Besides achieving its business goals, the Company intends to be a social and community actor worthy of confidence that meets the expectations of its surroundings and society. The Company believes that by actively and responsibly participating in the life of society it can further society's success and prosperity.
- 11.2 The Company will support causes of public interest in its wider and immediate environment as far as its means allow, and bear in mind the protection and support of national and universal human values.
- 11.3 The Company supports neither political parties nor organisations which engage in political activity or party interests.
- 11.4 The Company is committed to social donations, sponsorship and charitable activity that is free of corruption and bribery.

12. Environmental protection

- 12.1 The Company believes that environmental protection is a matter of exceptional importance. In the course of its activities the Company operates a vehicle fleet with environment friendly engines, which is continuously modernised. Heightened attention is paid to legislation and other regulations protecting the human and natural environment and complying with these.
- 12.2 The Company is operating Environmental and Energy Management System which is compliant with the EN ISO 14001:2015 In accordance with the provisions of this standard, the Company's environmental burden and energy consumption are constantly monitored and analysed, and care is taken to ensure that the impact of its activity on the environment is appropriate. Measures and plans are drawn up each year, which are stated in annual reports, and implemented in order to reduce the impacts of corporate activity on the environment as well as the specific energy consumption. The Company does everything within its power to increase energy saving by internal regulations and using the most advanced technology.
- 12.3 Waste is to be collected separately, hazardous waste is continuously monitored and handled only by certified, licensed partners. Waste is not incinerated on site at corporate establishments nor does the Company operate a landfill.
- 12.4 Chemicals classified as hazardous that are indispensable to our operation must be used in accordance with relevant regulations.

12.5 The Company will do its utmost to minimise environmental pollution caused by potential unexpected events and accidents and, if need be, to remediate the area affected in accordance with regulations.

13. Business fairness

13.1 The Company does not accept and does not give either directly or indirectly gratuities, high-value gifts, inducements or other unfair incentives to secure business, market or financial advantage.

13.2 Employees may not offer or accept gifts or payment to secure business, market or financial advantage. Any offer of this nature must be reported immediately to the superior manager.

13.3 The Company is committed to business activity that is free of corruption and bribery, and condemns corruption in all forms irrespective of whether it is directly or indirectly connected with the activity of the Company or its business partners.

14. Conflict of interest

14.1 The Company expects employees to avoid personal activities and financial interests that conflict with commitments at work. Company employees may not seek advantage either for themselves or others from the improper exploitation of opportunities arising from their position.

15. Responsible communication

15.1 The corporate communication of the Company (including external and internal communication activities; marketing, advertising and sponsorship activities; the organisation of events, and communication channels related to these activities such as social media, official company statements, interviews given representing the Company) is managed by the organisational units of the Company for this area.

15.2 Only designated persons may give official information, statements and interviews on behalf of or representing Company employees other than those designated are only permitted to make statements on any subject affecting the Company with the explicit approval of the responsible managers.

15.3 No employee except authorised persons may transmit or convey any information, news, document, image or sound material that threatens the good reputation of the Company either officially or unofficially to any area of the media, or behave in a way that harms the business interests of the Company or its partners.

16. Obligation of confidentiality

16.1 Information concerning the Company or its business partners must be treated confidentially as business secret. Employees are expected to act in a similar manner in this regard.

16.2 Employees of the Company are obliged to keep business secret and basic information concerning the Company or its operation.

16.3 Employees of the Company are required to treat any basic information which they became aware during the occupation regarding employee's role with confidence.

Furthermore moreover they aren't allowed to publish any fact or data with unauthorized persons which can cause negative consequences for the Company or any other person.

- 16.4 From confidentiality of business secret's point of view employment is a fiduciary relationship, whereby in the employee gets possession of basic information regarding to the Company's operation, so the confidentiality of this information must be ensured not only during the period of employment but also after the termination of employment without any time limit.
- 16.5 Without prior approval of the Company employee also aren't allowed to publish any fact, data or information, nor to make it available for a third person even if it isn't considered as business secret.
- 16.6 Retention of business secrets, sensitive information, their confidential treatment and protection are duties of the Company's employees.
- 16.7 Protection of information doesn't applied to the publicity of data of public interest and to the data reporting required by law, or to the obligation to provide information.

17. Obligations towards clients

- 17.1 The basis of a sustained and successful business relationship is the commitment of all employees to the Company, and to the Company's clients and partners as well as their professional calling. The Company believes that the reciprocal confidence and fair business practice that has evolved with its clients and partners, and the provision of high-quality, professional service to them is its fundamental obligation. Similarly, establishing relations with employees based on reciprocal confidence and ethical standards is held to be the obligation of both parties. Consequently, the following is expected of the Company's employees and cooperating partners:
 - (a) Duties are performed in accordance with the expectations of clients and partners, observing safety rules and to the best of their professional ability to ensure that the Company provides high quality services and contributes to developing these through considering the expectations and needs of clients.
 - (b) Genuine and professional information is given to clients and business partners, and information of a misleading nature is avoided.
 - (c) Communication to clients both verbal and written and the handling of customer relations in any form is polite and professional. Offensive behaviour, the use of foul language and conduct that falls short of the usual social standards of behaviour are expressly forbidden in communication.
 - (d) In the course of performing services client information is handled confidentially by employees in order to afford assets the best protection possible.

- (e) No abuse of economic superiority should occur in the course of performing services.

18. Expectations of employees

18.1 The Company has the following expectations of employees and parties in a contractual relationship with the Company:

- (a) the requisite professional knowledge for the post held and the continual broadening of this, as well as up-to-date skills and competence for the job.
- (b) the consumption of alcohol, narcotics or other behaviour-modifying substances while working or at the workplace is forbidden for employees. Being in an appropriate state of physical and mental health for the performance of work and for driving a vehicle is expected of employees.
- (c) commitment to the goals set and published by the Company.
- (d) being of good appearance and well-mannered towards colleagues, business partners, persons from auditing bodies and authorities as well as any other external visitor to the Company.
- (e) active participation in activities and processes targeting Company development, and an innovative approach.
- (f) loyalty to the Company. Not disclosing internal information, confidential data and business secrets; protecting the company's property and assets, their sparing use for their intended purpose and preserving their condition.
- (g) treating business information confidentially and avoiding marketing that conflicts with the rules of Ethics.
- (h) compliance with the safety regulation published by the IT Division and the protection of electronic documents; the exclusive use of properly licensed applications and devices installed by the IT Division; the personal use of personal passwords received for applications and systems, and keeping them secret; following the IT data saving policy.
- (i) avoidance of conflicts of interest regardless of post held.
- (j) polite internal communication and behaviour.
- (k) carrying out duties without harassment and physical or psychological aggression of any kind (individual or collective).

19. Guarantees provided by the Company

19.1 The Company guarantees the following for employees and persons participating in the Company's activity through a contractual relationship:

- (a) to provide a healthy, safe, congenial and environmentally friendly workplace.
- (b) to devise emoluments that provide an incentive, are competitive and comply with the law; to pay emoluments without delay according to a schedule made known in advance.
- (c) to respect the civil rights of employees (ex.: equal treatment, freedom of conscience, personal freedom, right to bodily integrity, right to health, safeguard of honour, dignity, the right to bear a name, a good reputation, the right to one's own picture and voice record, secrecy, personal data and other generally private information etc.)
- (d) to respect the employees' private and family life. The Company paying attention to the employees are monitored (i) in conjunction with their conduct regarding to employment, (ii) with methods and tools that aren't against human dignity, (iii) and employees are informed about technical devices applied in surveillance.
- (e) to abide by legal working hours and overtime, and provide leave; to record hours and overtime worked and remunerate accordingly.
- (f) to provide options for and a certain level of support for professional training or further training in order to improve professional skills.
- (g) to supply protective devices, protective clothing (or equivalent) and drinking water at work in accordance with the law and as necessary to perform the job; to comply with health and safety rules.
- (h) to respect and appreciate staff.
- (i) to declare the personal integrity and integration of employees; to provide training on joining the Company.
- (j) to ensure equal employment opportunity:
 - (i) to forbid discrimination at work based on age, gender, marital status, race, religion, ethnic origin, sexual orientation, belonging to any minority, ethnic issues, political persuasion, disability, etc.
 - (ii) to recruit, employ, promote and reward employees only on the basis of having the requisite skills and abilities for the post.
- (k) to observe ethical and legal rules for keeping records of employees, to protect their personal data and to comply with relevant regulations.
- (l) to ensure freedom of expression at work.

- (m) to prohibit child labour or any form of forced labour, prison labour, slavery and involuntary labour; not to employ persons under 18 years of age; to record the date of birth of employees based on an official document. In the event of the potential occurrence of child labour, to take measures forthwith to terminate this state, taking the interests of the child into account to the greatest extent possible.
- (n) to respect the dignity of the individual and the freedom of association of employees.
- (o) to accept the activity of employee organisations and trade unions, and encourage the expression of employees' opinions through bodies representing and asserting their interests.
- (p) To ensure that employees:
 - (i) have the right to give notice observing the due period of notice without any detriment or deduction of wages.
 - (ii) are guaranteed the freedom to leave the working area after the end of working hours or their shift.
 - (iii) will not have their personal documents, valuables, remuneration or other reward withheld in order to be employed or to retain their job, and neither will any commission or charge be made in this respect. The Company, while respecting the employee's right of self-determination, will only provide an advance payment of wages or loan if such a request by an employee is deemed justified and reasonable and after prior consideration.
 - (iv) will not be made to work in an environment which poses a serious risk to their health or safety and in case of occurrence of such a risk, ensuring the necessary and appropriate conditions to protect employees

20. Suppliers, subcontractors and partners

20.1 The Company ensures and based on the principle of reciprocity expects the following of the Company's cooperating suppliers, partners and subcontractors:

- (a) Ethical, fair cooperation with equal rights based on the principles of this Code of Ethics.
- (b) Partners to send fair tenders containing true data based on which the Company will guarantee fair and transparent competition.
- (c) During the tendering procedure, of the tenders with identical economic indicators, the Company will favour those which have a similar approach to the Company in the area of environmental protection, energy efficiency and to the principles of this Code of Ethics.

- (d) The Company reserves the right to inspect its suppliers' and subcontractors' quality and environmental protection activities in the form of an audit by prior arrangement.
- (e) The Company will treat all information about the partner which features in the tender as confidential.
- (f) The Company cannot condone the unfair solicitation of labour within the sector and expects the same of its subcontractors and suppliers.
- (g) The Company implements fair cooperation based on a written document – contract (if it is possible under given circumstances) with all suppliers and subcontractors.
- (h) The Company expects loyalty from its partners as well as products and services set out in writing in compliance with deadlines and conditions stipulated by contract.
- (i) The Company expects partners to accept and comply with the provisions of this Code of Ethics.

21. Compliance with the Code of Ethics

- 21.1 Every employee of the Company is expected to be familiar with this Code of Ethics. Managers taking the responsibility to ensure that every employee become familiar with and upholding principles that have been set out by this Code of Ethics.
- 21.2 Should any concern, question or remark arise with the principles of this document, employees are encouraged to turn to any member of the management.
- 21.3 Any statement regarding to the harassment of principles expressed in this Code of Ethics shall be made in accordance with chapter 1.5.
- 21.4 It is strictly forbidden and the Company is trying to avoid the discrimination or sanctioning of anyone who's been made a statement about the harassment of principles set out by the Code of Ethics.
- 21.5 Violation of the principles that have been set out by this Code of Ethics can lead to impeachment – depending of the circumstances – according to employment contract, civil law or criminal law.
- 21.6 Employment law consequences – depending on every circumstances of the case – can be a warning, further disadvantageous legal consequence or termination of the employment.
- 21.7 Employees can be liable for damages if the infringement of principles results a damage for the Company.



22. Miscellaneous provisions

22.1 The Code of Ethics enters into force on the day of its signature and shall remain in force until revoked.

22.2 By signing this Code of Ethics its previous version is considered as revoked.

Warsaw, May 2018

Pawel Moder

Chief Executive Officer

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