



## Code of Conduct for Business Partners



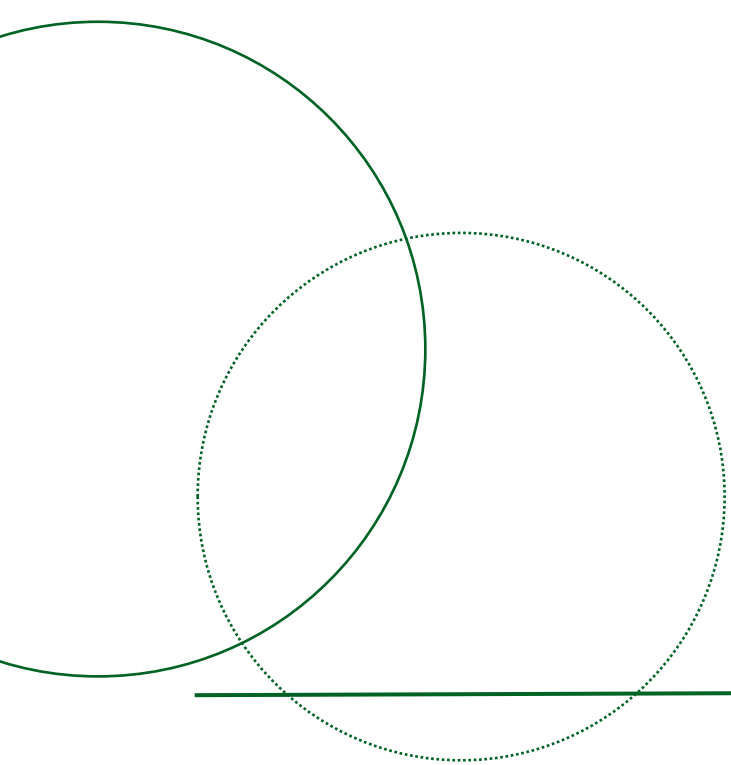
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<b>PURPOSE</b>	This document sets forth the standards and guidelines set to facilitate everyday work of own workforce and be a signpost for appropriate and ethical behavior, in line with the Company values, principles and ethical standards.

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## Introduction

At DRIM Daniel Distribute FMCG S.R.L. (the Company), we strive to plan and execute our business activities across the value chain while continuously integrating Environmental, Social and Governance (ESG) factors into our activities and decision-making processes, all supported by a robust governance model with related affordable disclosures as being a part of Zabka Group and Zabka International ESG endeavors. The organization's mission is to create value by making people's lives easier. A vital aspect of achieving this objective are responsibility and sustainability ensured by sound ethical principles and ethical collaboration with business partners who share our values and beliefs. We firmly believe that success is not just about what we achieve together, but also about how we do it.

This means that our initiatives, investments and partnerships must undergo scrutiny for their impact on the environment in which we operate and on stakeholders. Each decision we make must be compliant not only with legal requirements but also with our own ethical standards, sustainability objectives and, when not legal, good market practices. Considering the pivotal role our business partners play in achieving our mission, it is imperative that they are fully committed to building a resilient, responsible and ethical supply chain rooted in shared values, principles and attitudes.

By developing this Code of Conduct for Business Partners, we have established ambitious goals for ourselves and our partners. Importantly, we are aware that these goals can only be achieved through close collaboration. We expect our partners to uphold the required principles and standards in their own operations and to guarantee that they are also respected by their subcontractors. This is the only way to ensure that our operations stand for more than merely selling products and services and can truly contribute to a change for the better and to promoting responsible business practices and value creation.

The Code aims to help the Company, manage its material impacts, risks and opportunities created by changing conditions, such as shifts in environmental, economic and social systems, or considering the long-term financial value creation of the Company, within a constantly changing value chain. Consideration was also given to the interests of key stakeholders in setting the Code, as this was an important undertaking from the results of the Company's most recent double-materiality assessment, carried out for its CSRD-reporting purposes, which included an analysis of stakeholder views.

## Art. 1. Document subject and scope

1. The Code of Conduct for Business Partners defines the principles, ethical standards and sustainability-related guidelines we expect our business partners to acknowledge and comply with throughout the course of our business relationship.
2. The provisions of this document shall be applied and adjusted if necessary to all material activities of the Company, taking into account among other important considerations, agreed types of control, business maturity, risk assessment, local context, good business practices and regulations.
3. Results arising from the implementation of the *Code of Conduct for Business Partners* shall be monitored and reported using available standards and technology, in line with agreed processes and relevant regulations.

## Art. 2. Definitions

The following definitions will apply for the purposes of this document:

- **Zabka Group** means Zabka Group S.A. (RCS: B263068), a company incorporated under the laws of Luxembourg, acting as the parent company of the Group;
- **Group** means Zabka Group as the parent entity and all of the companies controlled by Zabka Group (including Zabka International), whether directly or indirectly (within the meaning of Article 1711-1 of the law on commercial companies dated 10 August 1915, as amended);
- **Zabka International** means Zabka International S.à r.l. (RCS: B283681), a company incorporated under the laws of Luxembourg, being a direct subsidiary of Zabka Group S.A. (RCS: B263068). The Company holds participations in other Group companies and acts as an entity consolidating international operations of the Group outside Poland;
- **DRIM Daniel Distribute FMCG S.R.L.** or the Company means a company incorporated under the laws of Romania, 74/4 Mărăcineni commune, Argesului village, room 1, Arges county, postal code 117451, J2003001359030, ROONRC.J200301359030, SRC 1582135;
- **ESG** helps stakeholders understand how an organization is managing any impacts, risks and opportunities related to Environmental, Social and Governance criteria (sometimes called ESG factors). ESG takes the holistic view that sustainability extends beyond environmental issues alone; focusing on the creation of long-term financial and nonfinancial value;
- **The Code** or the **Code of Conduct** or the **document** means specifically the *Code of Conduct for Business Partners of the Company*;
- **Corruption** means providing, accepting, promising or soliciting a financial or personal gain in exchange for the misuse of power or authority, neglect of duty or any other illegal or illicit use of one's role or

position in relations with business partners or public sector representatives;

- **Supply chain** means the process from the placement of an order by the Company to the delivery of the product or service and the settlement of the transaction. This includes planning, executing and overseeing all the involved activities that are related to the flow of materials, services and information: from the procurement of raw materials, through various processing and conversion stages, to the final delivery of the product or service to the customer. The supply chain also encompasses the collaboration and interactions of all parties involved at every stage of the delivery process;
- **Supplier and business partner** both mean an entity or organization tasked with transporting specified goods to the recipient, or providing services based on the terms of the agreement met with the recipient. The supplier may be a manufacturer, distributor or service provider. It operates as an entity not directly affiliated with the recipient;
- **Subcontractor** means any entity that works for or otherwise provides services to a contractor;
- **Employee** means any person employed under an employment relationship, irrespective of the employment basis and working hours;
- **Carbon footprint** is the total volume of greenhouse gas (GHG) emissions released directly or indirectly by an organization's entire value chain, associated with the production of the raw materials, services and utilities it buys, such as electricity, heat, materials, semi-finished products and transport services. The carbon footprint is calculated in the three scopes (1, 2 and 3) through the use of the GHG Protocol, a Corporate Accounting and Reporting Standard;
- **The Paris Agreement** is an international treaty on climate change that was signed in 2016;
- **Circular economy** is a model of production and consumption which involves sharing, leasing, reusing, repairing, refurbishing and recycling existing materials and products for as long as possible;
- **Biodiversity** (or **biological diversity**) means the variability among living organisms from all sources including terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; this includes diversity within species, between species and of ecosystems (as defined in the UN Convention on Biological Diversity).

### Art. 3. The Code background and outline

1. The Company's Code of Conduct for Business Partners is a set of principles guiding the Company's interactions with the environment in which it operates. While establishing the basis for collaboration and setting the standards to be followed, as expressed in various policies and regulations, it also communicates the ambition and directions for growth the Company seeks to pursue with its business partners. The key objective of this Code is to facilitate building a responsible and sustainable supply chain grounded in partnership, mutual accountability and due diligence.

2. The Company is guided by the concept of due diligence. The necessary prerequisite of collaboration with any business partner of the Company shall be to ensure that its operations comply with all applicable international and national laws, as well as with voluntary guidelines and principles on responsible business conduct and sustainable development. These include the Universal Declaration of Human Rights, the International Labor Organization's Fundamental Conventions, the Paris Agreement, applicable trade regulations, anti-trust, anti-boycott and anti-corruption regulations, the United Nations Guiding Principles for Business and Human Rights, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the Ten Principles of United Nations Global Compact and the Sustainable Development Goals (SDGs) of the UN 2030 Agenda.
3. The Code outlines the essential norms and standards a partner agrees to comply with, upon acknowledgment of the document and within an agreed method and timeframe.
4. The Code and required infrastructure are being deployed across the Company in accordance with the plan agreed to ensure compliance.
5. The document shall be communicated to all stakeholders to help facilitate its effective and efficient implementation as per the Company's plan of implementation and as per the measures considered appropriate.
6. The Code shall be kept updated to maintain the relevance of its content and its materiality level to the business and stakeholders, to take all identified ESG impacts, risks and opportunities into account and to ensure due care in the supply chain. If necessary, it may be expanded beyond the specific themes outlined in this document.
7. The Code and eventual related solutions will be gradually cascaded to the Company's businesses and activities in line with Article 1 of this document.
8. The Company, through its governance structures and other measures, shall secure adequate tangible and intangible resources to ensure the adequate deployment of the Code. These will include monitoring, reporting and continuous development, while simultaneously ensuring the Company's business viability and regulatory adherence.
9. The Code and other related solutions (such as specific goals and measures supporting effective and efficient deployment across the Company's operations including its subsidiaries) shall be monitored
10. covering both qualitative and quantitative results. They will be reported in an appropriate manner and in a suitable timeframe to a defined group of internal and external stakeholders.

## Art. 4. Compliance and reporting

1. Since the credibility of our business partners affects the credibility of the Company, we would like to secure the right to be able to verify our business partners' compliance with the Code's provisions and those other non-financial policies, guidelines and provisions that are available to see on the corporate website:

www.zabkagroup.com. The Company will deploy specific measures depending on the risk evaluation and potential measures proposed for implementation.

2. Instances of non-compliance with the Policy may be submitted via dedicated reporting channels. The whistleblower will remain fully anonymous unless they choose to provide their details in the report. The Company will refrain from any attempts to identify the person making an anonymous report.
3. Business partners shall enable their employees to report instances of non-compliance with the law and/or the provisions of this Code of Conduct as part of their compliance system or in accordance with this Code. Business partners shall ensure that whistleblowers are protected against any retaliation. In the event of a breach, business partners shall conduct an investigation and, where appropriate, implement corrective measures.

## Art. 5. Specific Code provisions evaluated for implementation

### Ethics and governance

#### Governance and risk management

1. **Governance and compliance.** Business partners shall uphold fairness and legal compliance in all their business interactions and activities, as outlined in their agreement with the Company. They shall also maintain openness, integrity and transparency in their communication within their organization, and promptly report any irregularities related to matters addressed in this Code.
2. **Risk management.** Business partners should identify within their organizations the key risks (including job-related accidents and hazards) that could impact their organization and business continuity. They should then document the risks (such as through a SWOT analysis), and put in place and apply appropriate risk-management procedures.

#### Ethics

3. **Conflicts of interest and gifts.** Business partners must take steps to prevent any conflicts of interest. Any actual or potential conflicts of interest related to their relationship with the Company should be promptly disclosed to the Company via the dedicated whistleblowing channel. Business partners shall also comply with specific guidelines on offering gifts and entertainment to the Company's employees.
4. **Fair competition.** Business partners shall conduct their business with due regard to the principles of free and fair competition. They shall comply with all applicable anti-trust and competition regulations. And they shall maintain confidentiality of information regarding the Company and/or its business partners that is not in the public domain.
5. **Anti-corruption.** Business partners shall not engage in any form of bribery or corruption, bribing or being bribed. Any confirmed cases of corruption must be immediately reported. Business partners should also

implement an anti-corruption compliance programme which includes due diligence assessments before they enter into new partnerships with the Company.

- 6. Protection of data, confidential information and intellectual property.** Business partners shall respect intellectual property rights, protect confidential data and ensure compliance with privacy rules and regulations. They shall also respect and protect the intellectual property rights of all parties by using only software and information technologies that have been properly licensed and obtained lawfully. Business partners shall additionally ensure the appropriate protection of the personal data of employees and all stakeholders. They shall also ensure appropriate protection of any data and information regarding their relationship with the Company. Any irregularities or incidents concerning data provided by the Company must be reported to the Company by the appropriate channels.
- 7. Ethics management.** Business partners shall take steps to foster an ethical culture within their organizations. They should develop and maintain documentation that outlines the core standards and principles of conduct, the ethical standards expected of employees, and procedures for reporting irregularities, such as whistleblowing.

#### Engagement of subcontractors

- 8. Subcontractors.** Business partners shall ensure that subcontractors involved in developing products or services for the Company know and follow the guidelines contained in this Code of Conduct, within the scope relevant to the services they provide.

#### Workplace standards

##### Respect and integrity in the workplace

- 9. Protection of human rights.** Operating in alignment with, and with utmost regard for, human rights is fundamental to the operations of the Company. The inalienability of these rights forms the cornerstone of the Company's interactions with all its stakeholders. Business partners shall comply with all applicable national laws and international treaties/conventions and regulations governing the protection of human rights in all places where they operate. Business partners shall also uphold a zero-tolerance stance against any instances of physical, psychological or sexual violence, verbal abuse, intimidation, or any other forms of inhumane treatment directed towards employees.
- 10. Non-discrimination and equal treatment.** Business partners shall treat all employees and co-workers on an equal footing, without discrimination based on gender, age, ethnicity, nationality, religion, disability, trade union membership, political beliefs, sexual orientation, parenthood, hereditary disease, social status, or any other factors unrelated to job performance. Business partners shall ensure that their employees are not subjected to any form of abuse, harassment or discrimination.

We encourage our business partners to annually monitor equity, diversity and inclusion matters within their companies, for example by analyzing the gender distribution of employees. Regular tracking of this data allows a better understanding of the employment structure and identification of areas where action

can be taken to promote greater diversity and equality. This enables business partners not only to create a more inclusive work environment but also to strengthen their reputation as employers who care about social values.

- 11. Prohibition of child labor.** Business partners shall comply with the provisions of national law and international treaties/conventions for the protection of the rights of children and minors. According to the International Labor Organization's Convention No. 138, the minimum employment age must not be less than 16 years. This also applies to training and internships/apprenticeships. Business partners should also prevent child labor throughout the supply chain.
- 12. Voluntary labor.** Business partners shall not engage in or condone forced labor, human trafficking, forced prostitution, the use of prison labor (except as part of legitimate rehabilitation programmes), or slave labor within their supply chains.

#### **Pay and working hours**

- 13. Pay.** Business partners shall pay remuneration in a timely manner, in compliance with relevant national wage laws, ensuring that the amount involved meets or exceeds the national minimum wage set for the corresponding working hours. Business partners shall provide statutory social benefits and other entitlements mandated by national regulations, such as overtime remuneration and paid leave.
- 14. Working hours and days off.** Business partners shall ensure that their employees' regular working hours do not exceed 48 hours per week (as per International Labor Organization standards) or the maximum allowable limit established by relevant national laws. Compliance with national regulations concerning overtime conditions and limits is mandatory, and clear policies on overtime should be included in workplace regulations. Business partners shall provide all employees with rest periods mandated by relevant national laws. Business partners shall also respect the right to sick leave, other types of leave including maternity and parental leave, and the protection of pregnant women's rights in accordance with applicable national laws. Business partners shall guarantee each employee at least one day off within a seven-day working week.
- 15. Job stability and social security.** When hiring employees, business partners shall comply with all requirements set out in local labor laws. They shall also guarantee each employee the freedom to terminate their employment with proper notice. In the event of an employee's dismissal, business partners shall observe the required notice periods in accordance with national legislation.

#### **Freedom of association**

- 16. Freedom of association.** Business partners shall uphold employees' rights to organize freely, including forming trade union organizations and engaging in collective bargaining, as per local legal requirements and obligations. Any form of intimidation, discrimination or harassment of employees based on their trade union activities shall be prohibited.

**Occupational health and safety**

**17. Occupational health and safety.** Business partners shall ensure the safety and well-being of their employees within the workplace, taking appropriate measures in line with relevant national regulations to mitigate risks associated with the work environment, particularly those related to workplace accidents. Under no circumstances should business partners create situations where employees are exposed to significant health and safety hazards. It is mandatory for business partners to inform employees about occupational risks and certify that this information has been provided to an employee. Business partners shall implement all feasible measures to prevent and mitigate risks. They shall also provide regular health and safety training to employees, as mandated by local law. In addition, business partners shall monitor and record on an ongoing basis any health and safety incidents, for instance by keeping accident and near-miss records, and provide occupational health and safety (OHS) training for employees. Business partners shall establish and follow procedures to monitor the impact of working conditions on employees. They shall also identify occupational health and safety risks, including mental health risks and risks of occupational diseases resulting from exposure to physical, chemical, biological or mechanical factors, and shall take any necessary corrective actions to safeguard employee health.

**Environmental and climate protection****Environmental management and compliance**

- 18. Regulatory compliance.** Business partners shall comply with all applicable environmental laws and regulations, including but not limited to those governing hazardous materials, water use, GHG emissions and waste. They shall also comply with all applicable laws, regulations and requirements of the Company that are in line with national and international environmental regulations such as the handling and design of product packaging and distribution. Business partners shall maintain all required permits, regulatory approvals and registrations required by environmental regulations.
- 19. Managing environmental issues.** We encourage our business partners to designate a dedicated individual or department to be responsible for environmental management, monitoring and mitigating risks associated with the business partners' operations, to at least the extent required by law. Business partners shall take preventative measures to mitigate the risk of environmental pollution. We also encourage our business partners to monitor and analyze data regarding the environmental impact of their operations on an annual basis. Systematic collection and assessment of this information allow for a better understanding of how their activities affect the environment. They also enable the implementation of potential changes and improvements aimed at minimizing negative environmental impacts. As a result, business partners can manage their resources more consciously and contribute more strongly to sustainable development.
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**Use of raw materials and waste management**

**20. Use of raw materials.** Business partners shall: comply with laws governing the introduction of single-use plastic products; ensure a sufficient proportion of recycled materials is used in product packaging; facilitate the recycling of used raw materials to support efforts to meet national waste-collection targets; and fulfil any other obligations mandated by regulations. Business partners shall also exercise due diligence (in accordance with relevant national regulations, taking into account market standards) when sourcing raw materials: this particularly applies to (e.g. 'conflict minerals') and selecting suppliers to ensure the materials do not originate from conflict regions. Sourcing from such areas could directly or indirectly

support groups involved in human rights violations, forced or slave labor, human trafficking or various types of environmental degradation including biodiversity loss and deforestation.

Business partners shall design packaging, materials, services and processes in line with the principles of the circular economy: facilitating the reuse or further recycling of packaging. Where applicable, business partners shall adhere to policies regarding the use of palm oil and other components and materials.

**21. Waste management.** Business partners shall comply with all national and local regulations concerning waste management (including the transport, treatment and storage of waste), with a specific focus on hazardous waste. At least once a year, business partners shall review and document waste production weights, codes and handling methods, as mandated by law.

Business partners should reduce the generation of food waste, both within the organization's operations and throughout the production, storage and delivery of food products to the Company. Food business partners are expected to monitor and document the quantity of food waste.

**22. GHG emissions and climate protection.** Business partners should make their best efforts to continuously reduce their Scope 1, 2 and 3 greenhouse gas (GHG) emissions under in order to align with the provisions of the Paris Agreement. We encourage our business partners to comply with greenhouse gas emission laws and market best practices, and to conduct related performance reviews at least annually. Business partners' efforts towards a net zero economy should be driven by setting ambitious science-based targets for reducing GHG-emissions. They should also share relevant information with the Company when required to do so.

**Products and services****Industry guidelines**

**23. Industry guidelines.** Business partners shall comply with all relevant national trade regulations and, as case may be, best practices or recommendations used.

**24. Product quality.** Business partners shall ensure that the products they supply meet quality and safety standards, safeguarding consumers from any defects that may endanger their life, health or physical integrity, in accordance with applicable laws.

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- 25. Supply chain traceability.** Business partners shall maintain and, upon request from the Company, disclose comprehensive information about their products and services from manufacture to end user. This information shall include the origin of materials and parts, the history of processing or conversion, product distribution and product location after delivery, to the extent that such disclosure does not compromise business confidentiality or antitrust rules and exclusively for the purpose of assessing ESG compliance at the level of the supply chain.
- 26. Labelling.** Business partners shall comply with all laws and regulations governing product and packaging labelling, product composition, material content determination and recyclability and disposal in accordance with the business agreements concluded with the Company. The labelling of products and packaging should not mislead consumers.

## Art. 6. Final provisions

1. The document in its present wording was adopted by the Board of Directors of the Company on 25 November 2025.
2. The document will be reviewed periodically whenever needed and, if necessary, updated accordingly to conform to current legal requirements and best business practice.



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