



Code of Conduct for Business Partners of Żabka Polska



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DOCUMENT METRICS

OWNER OF REGULATIONS	Quality Standards & Climate Protection Director
WRITTEN / UPDATED BY	Sustainable Supply Chain Manager
APPROVED BY	Resolution of the Management Board
STATUS	In force
DOCUMENT VERSION	2.0
FIRST PUBLISHED ON	17 September 2021
UPDATED ON	1 April 2026
NUMBER OF PAGES	16
PURPOSE	Code of Conduct for Business Partners

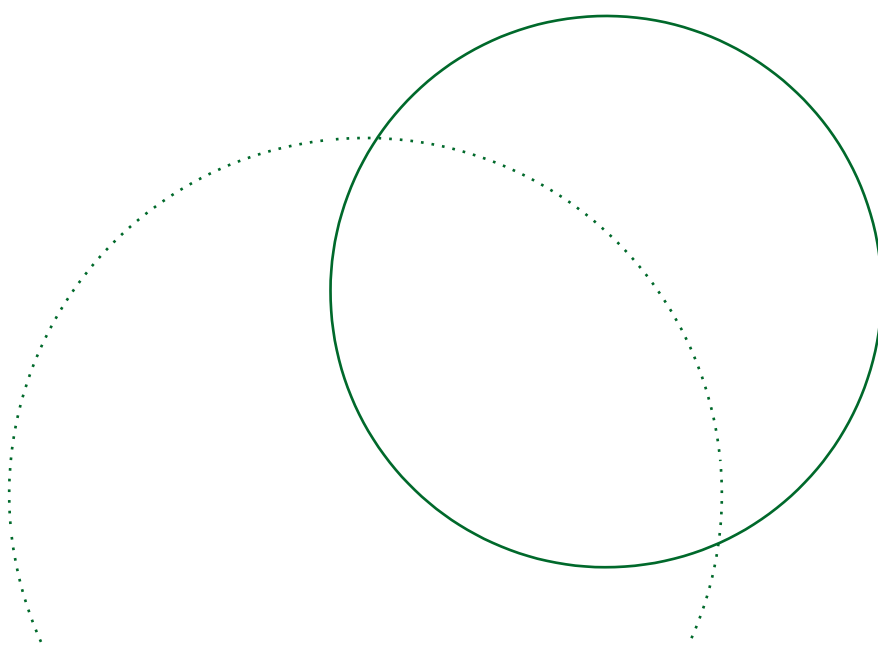


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Introduction

The mission of Żabka Polska is to create value by making people's lives easier. Intrinsic to achieving this objective is sustainability, underpinned by sound ethical principles of collaboration with our Partners who share our values. We believe that our success is not just about *what* we achieve together, but also about *how* we do it.

In 2021, we adopted the Żabka Polska Responsibility Strategy for 2021-2026 and fully integrated it into our business strategy. This means that all our initiatives, investments, and partnerships have to undergo scrutiny for their impact on the environment in which we operate and on our stakeholders. Each and every decision we take has to be compliant not only with the law, but also with our own ethical standards and sustainability objectives. Considering the pivotal role our Partners play in achieving our mission, it is imperative that they are fully committed to building a responsible and ethical supply chain rooted in shared values, principles, and attitudes.

By developing this *Code of Conduct for Business Partners for Żabka Polska 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.

In our opinion, this is the only way to ensure that our operations stand for more than merely delivering products and services to our customers, and can truly contribute to a change for the better and to promoting responsible business practices and value creation.

Art. 1. Document subject and scope

The Żabka Polska Code of Conduct for Business Partners is a set of principles that shape the Company's relationships with its environment. It forms the basis of cooperation and sets the standards we expect from our Business Partners, while also defining the ambitions and development directions that Żabka Polska would like to pursue in cooperation with its Business Partners. The aim of the Code is to build a sustainable value chain based on the concept of partnership and mutual responsibility.

Art. 2. Definitions

The following definitions will apply for the purpose of this Code:

- 1) Conflict of interest** – a situation in which any personal or financial interests of an Employee or Associate directly or indirectly threaten or may threaten their impartiality or independence in the performance of their duties, decision-making, or the implementation of other tasks assigned by the Company;
- 2) Corruption** – 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, both in relations with Business Partners or public sector representatives;
- 3) Supply Chain** – the process from the placement of an order by Żabka Polska to the delivery of the product or service and the settlement of transaction. This includes planning, executing, and overseeing all the activities involved in the flow of materials and information: from the procurement of raw materials, through various processing phases, 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 product or service delivery process;
- 4) Business Partner** – a natural or legal person with whom Żabka Polska maintains a business relationship, excluding Employees, Associates, and Franchisees. Business Partners include:
 - suppliers of goods and services; and
 - other natural or legal persons with whom Żabka Polska enters into business relationships through contracts or other formal obligations;
- 5) Supplier** – a business entity producing or supplying goods or rendering services to Żabka Polska. Suppliers include:
 - manufacturers, distributors, sellers of materials and goods, and
 - service providers;
- 6) Subcontractor** – any entity that works for or otherwise provides services to a contractor;
- 7) Employee** – any person employed under an employment relationship, irrespective of the employment basis and working hours;
- 8) Scope 1 (according to GHG Protocol)** – greenhouse gas emissions resulting from natural gas consumption, vehicle fuel consumption, emissions from refrigerant leaks in logistics centres, and diesel fuel consumption;

- 9) Scope 2 (according to GHG Protocol)** – greenhouse gas emissions resulting from the consumption of electricity and heat in all internal operations, as defined by operational control according to the GHG Protocol, e.g. offices, logistics centres, and production plants; and
- 10) Scope 3 (according to GHG Protocol)** – greenhouse gas emissions resulting from operations related to Żabka Polska’s business activities, as defined by the GHG Protocol, e.g. stores operated by Franchisees.

Art. 3. Code background and outline

The basis of cooperation with each Żabka Polska Business Partner is ensuring that their business complies with all applicable international and national laws, including those relating to trade, anti-corruption, economic abuse, and unfair competition, as well as voluntary guidelines and principles for sustainable development established by the international community. These include:

- The Universal Declaration of Human Rights,
- The Fundamental Conventions of the International Labour Organization,
- The Paris Agreement,
- The UN Global Compact,
- The Sustainable Development Goals (SDGs) of the UN 2030 Agenda, and
- The list of trade sanctions imposed by the European Union or other relevant authorities in the jurisdictions where the Business Partner operates.

Each area of cooperation with Business Partners affected by the Code has been divided into its relevant content and our ambitions. The relevant content indicates the fundamental standards to which the Business Partner commits upon signing a declaration of compliance with the Code or a relevant agreement with a clause referring to the Code.

Art. 4. Compliance and Reporting

- 1.** Since the credibility of our Business Partners affects the credibility of Żabka Polska, we would like to secure the right to be able to verify their compliance with these fundamental standards.
- 2.** Żabka Polska Business Partners may be asked to undergo a self-assessment of the Company’s rules of conduct, as set forth in this Code of Conduct. Depending on the nature of the Partner’s business and the level of risk associated with our collaboration, the verification process may be extended to include an ethics audit, which precisely defines deviations from

standards and identifies potential risks associated with collaborating with the audited entity. Żabka Polska accepts results of audits conducted by independent organizations that carry out audits according to the Sedex Members Ethical Trade Audit (SMETA) methodology or other equivalent international ethical standards

3. Failure to comply with the standards set forth in this Code constitutes a direct threat to the Company's credibility. It may also have legal and financial consequences, while impacting safety as well. Therefore, at Żabka Polska we do not condone violations of or failure to comply with the Code. The agreement with the Business Partner will always include a list of standards, norms, and clauses that Żabka Polska will expect compliance with.

4. Any violations of the Code may be reported in writing by sending a letter addressed to: 'Żabka Polska Sp. z o.o., ulica Stanisława Matyi 8, 61-586 Poznań', with the note 'Whistleblowing'. Business Partners can also submit a report via the Whistle B Platform (<https://report.whistleb.com/pl/zabka>) by completing a form available 24/7 from any device with internet access.

5. Whistleblowers will remain completely anonymous unless they choose to provide their details in the report. Messages are encrypted, and contact and further communication with the WhistleB Platform will be possible thanks to an individual code generated by the WhistleB Platform at the time of reporting. Żabka Polska does not undertake any activities aimed at identifying a person who submits a report anonymously.

6. The Business Partner may report verbally by directly contacting the Responsible Person (Compliance Officer/Compliance Manager). At the Whistleblower's request, the report may be made verbally during a face-to-face meeting organized within 14 days of receiving a request. If the report concerns members of the Company's Management Board, members of the Ethics Committee, or the Responsible Person, it should be addressed to the Board of Directors on behalf of Żabka Group S.A. at the following email address: boardofdirectors@zabka.pl, with the subject 'Żabka Polska WhistleBlow'.

Art. 5. Specific provisions of the Code

Ethics and governance

We are a credible organization of people committed to building business value in a sustainable manner. Our approach to business is based on our values – Responsibility, Openness, Credibility, and Ambition. We implement them every day through corporate governance, strategic actions, and due diligence procedures.

Organizational management and risk management

1. Managing the organization in accordance with the law. The Business Partner is obliged to conduct all business interactions and activities, within the scope defined by the agreement with Żabka Polska, in a fair and legal manner. In their relationship with Żabka Polska, they have to communicate openly, honestly, and frankly and to report any irregularities related to matters covered in this Code.

2. Risk management. The Business Partner has to identify key risks internally (including accidents and job-related risks) that could impact the organization and business continuity. The Business Partner should document these risks (e.g. in the form of a SWOT analysis) and manage the same.

Ethics

1. Conflict of interest and gifts. The Business Partner is obliged to prevent conflicts of interest. Actual or potential conflicts of interest related to cooperation with Żabka Polska should be immediately disclosed to Żabka Polska to the following email address: konflikt@zabka.pl.

The Business Partner has to comply with rules for offering gifts and entertainment to Żabka Polska Employees and Associates, as set forth in the Procedure for Giving and Receiving Gifts and Samples, available in the public repository at <https://zabkagroup.com/pl/nasza-odpowiedzialnosc/nasze-polityki/>.

2. Principles of fair competition. The Business Partner is obliged to conduct their business in compliance with the principles of free and fair competition. The Business Partner agrees to comply with applicable antitrust and competition laws. The Business Partner agrees to maintain confidentiality of any and all information concerning Żabka Polska and/or its Business Partners (including trade secrets) that has not previously become a part of public domain.

3. Counteracting corruption. The Business Partner does not practice or tolerate corruption, bribery, extortion, or fraud. Any and all confirmed cases of corruption have to be investigated and documented, and remedial measures implemented.

The Business Partner should implement an anti-corruption compliance programme, including due diligence analyses, before entering into new collaboration with a subcontractor.

4. Protection of data, confidential information, and intellectual property. The Business Partner is obliged to respect intellectual property rights, protect confidential data, and ensure compliance with privacy policies and regulations. The Business Partner respects and protects intellectual property rights of all parties by using only legally acquired and licensed software and IT technologies. The Business Partner uses software, hardware, and content only in accordance with applicable licenses or relevant terms and conditions of use.

The Business Partner is obliged to protect personal data of employees and all stakeholders. The Business Partner has to protect data and information related to cooperation with Żabka Polska. Any irregularities or incidents involving data provided by Żabka Polska need to be reported to Żabka Polska.

5. Ethics management. The Business Partner builds an ethical culture within their organization. The Business Partner should have a document defining the most important standards and principles of conduct, ethical employee attitudes, and procedures for reporting irregularities.

Code implementation and involvement of subcontractors

1. Subcontractors. The Business Partner is obliged to ensure that their subcontractors involved in creating a product or service for Żabka Polska are familiar with and follow the provisions of this Code to the extent adequate to the service provided.

2. Grievance procedure. The Business Partner is obliged to enable their employees to report any violations of the law and provisions of this Code within their compliance system or under the terms specified herein. The Business Partner ensures that whistleblowers are protected from retaliation. The Business Partner has to conduct an investigation and implement corrective actions, if reasonable.

Working conditions

We make any and all efforts to operate in accordance with and with full respect for human rights, which is not only the foundation but also the heart of our mission. We believe that every action we take should be rooted in deep respect for the inalienable rights of every individual. Our commitment to protecting these rights is unwavering and forms the foundation upon which we build the future of our business.

We work with Partners who share our values, ensuring that the highest standards of human rights are met throughout the supply chain. Therefore, Business Partners are obliged to

adhere to the principles regarding working conditions set forth in the policies available in the public repository at <https://zabkagroup.com/pl/nasza-odpowiedzialnosc/nasze-polityki/>, in particular the Human Rights Policy for Business Partners.

Respect and integrity in the workplace

1. Human rights protection. The Business Partner is obliged to comply with applicable national laws, international statutes, and regulations regarding the protection of human rights, wherever they operate. The Business Partner is committed to zero tolerance for any physical, psychological, or sexual violence, abuse of employees, attempts to intimidate them, or any inhumane treatment of employees.

We encourage our Business Partners to provide effective, accessible, and confidential systems enabling their employees to report and resolve any workplace-related issues or complaints without fear of intimidation or reprisal.

2. Prohibition of discrimination and equal treatment. The Business Partner is obliged to treat all employees and associates equally and not exclude them from the community based on gender, age, ethnic origin, nationality, religion, disability, trade union membership, political affiliation, sexual orientation, parenthood, hereditary disease, social status, or any other factors unrelated to individual ability to perform the work required for a given position. The Business Partner ensures that their employees are not harassed or discriminated against in any manner.

We encourage our Business Partners to monitor diversity within their firm annually, for example, by analysing the gender breakdown of employees. Regularly tracking such data allows for a better understanding of the workforce structure and the identification of areas where action can be taken to enhance diversity and equality. This allows Business Partners not only to create a more inclusive work environment but also to strengthen their reputation as an employer committed to social values.

3. Prohibition of child labour. The Business Partner is obliged to comply with national laws and international standards regarding the protection of the rights of children and minors. In accordance with Convention No 138 of the International Labour Organization, the minimum age for an employee of the Business Partner will be no lower than the age at which compulsory schooling ends or the legal minimum age for employment, whichever is higher, but no lower than 15 years. This also applies to training and apprenticeships. The Business Partner has to prevent any child labour throughout their supply chain.

4. Voluntary employment. The Business Partner shall not use or tolerate any forced labour, human trafficking, procurement, prison labour (except for rehabilitation programmes), or other forms of bonded labour in their supply chain. Neither shall the Business Partner collect or retain employee identification documents.

Wages and working hours

1. Wages. The Business Partner is obliged to pay wages in a timely manner, in accordance with applicable national wage laws, in an amount no less than the applicable national minimum wage for the given working hours. The Business Partner has to pay statutory social security benefits and benefits due to the employee under national law (e.g. insurance benefits, overtime compensation, and paid holiday time).

2. Working hours and holidays. The Business Partner has to ensure that the basic working hours of their employees do not exceed 48 hours per week (in accordance with International Labour Organization standards) or the maximum level specified by applicable legal requirements in the given country. The Business Partner is obliged to comply with laws of a relevant country regarding overtime conditions and limits. Overtime work policies should be a part of the employee handbook. The Business Partner has to ensure that all employees receive a break from work as specified by applicable legal requirements in the relevant country. The Business Partner respects the right to sick leave, holiday time, including maternity and parental leave, and the rights of pregnant women, as defined by the legislation applicable in his country. The Business Partner guarantees each employee at least one day off per seven-day workweek.

3. Employment stability and social security. When employing a person, the Business Partner has to comply with all requirements of local labour law. The Business Partner is obliged to ensure that each and every employee has the right to terminate one's employment freely after providing required notice. In the event of dismissal, the Business Partner is obliged to provide a notice period consistent with national law.

Freedom of association

The Business Partner is obliged to respect employees' rights to freely associate, form unions, and bargain collectively, in accordance with local legal requirements and obligations. The Business Partner may not intimidate, discriminate against, or harass employees because of their union activities.

Occupational health and safety

1. Occupational health and safety. The Business Partner is obliged to ensure the safety and health of employees in the workplace and to take measures in accordance with applicable national regulations to minimize risks related to the work environment, particularly those related to workplace accidents.

The Business Partner does not create any situations in which employees are exposed to serious health and safety hazards at work. The Business Partner is obliged to inform the employee and certify that the employee has become familiar with occupational risks. The Business Partner also has to ensure all possible forms of risk prevention and mitigation. The Business Partner guarantees regular occupational health and safety training for employees in accordance with local law. The Business Partner monitors and records occupational health and safety incidents on an ongoing basis (e.g. by keeping records of accidents and near misses, as well as conducting occupational health and safety training for employees).

The Business Partner is required to have procedures in place to monitor the impact of working conditions on employees, identify occupational health and safety risks, including mental health risks and occupational disease risks resulting from exposure to physical, chemical, biological, and mechanical factors, and take remedial measures to protect health of employees.

Environmental protection

We minimize our environmental footprint throughout the entire value chain to protect the planet. We set ambitious goals, and our ambition is to lead by example. Therefore, environmental responsibility is a key element of all our strategic activities, not just those directly related to caring for the planet.

The Business Partner is obliged to adhere to the principles relating to environmental matters set forth in the policies available in the public repository at <https://zabkagroup.com/pl/nasza-odpowiedzialnosc/nasze-polityki/>, in particular the Decarbonisation Policy, the Waste Management Policy, and the Water Policy.

Environmental management and compliance

1. Regulatory compliance. The Business Partner is obliged to comply with all applicable environmental laws and regulations, including, but not limited to, laws and regulations

governing hazardous materials, air and water emissions, and waste, as well as laws, regulations, and requirements of Żabka Polska regarding the legal or contractual prohibition or restriction of the use of certain substances during the production or design of products. The Business Partner has to obtain and maintain all required permits, regulatory approvals, and registrations required by environmental regulations.

2. Environmental management. The Business Partner is obliged to manage environmental issues, appoint a person or entity responsible for environmental management, and monitor and minimize the occurrence of hazards related to operations of their firm, at least to the extent required by law. The Business Partner undertakes preventive measures to reduce the risk of environmental pollution (in excess of limits set in permits held).

We encourage our Business Partners to regularly monitor and analyse data on the environmental impact of their activities on an annual basis. Systematic collection and evaluation of such information allow for a better understanding of how their activities impact the environment and enable the implementation of potential changes and improvements to minimize negative environmental impacts. Thanks to this Business Partners are able to manage resources more consciously and contribute to sustainable development.

Waste management

1. Use of raw materials. The Business Partner is obliged to comply with all national and local regulations related to waste management (including transport, processing, and storage), with particular emphasis on hazardous waste. The Business Partner monitors and documents the weight and codes of waste produced and waste management methods at least annually, to the extent required by law.

The Business Partners should reduce the generation of food waste, both related to the operations of their organization and during the production, storage, or delivery of food products to Żabka Polska.

We encourage our Business Partners to regularly monitor food waste and meticulously document its amount. Systematic tracking of such data allows for a better understanding of where and why waste occurs, which in turn makes it possible to implement effective measures to reduce it. This allows Business Partners not only to reduce financial losses, but also to contribute to environmental protection and to promote sustainable practices in their operations.

Climate protection

1. Greenhouse gas emissions and climate protection. The Business Partner is obliged to take any and all efforts to continuously reduce their greenhouse gas (GHG) emissions in all three areas, in accordance with the provisions of the Paris Agreement and the Decarbonisation Policy. We encourage our Business Partners to comply with greenhouse gas emissions regulations, to apply best market practices, and to conduct regular reviews, at least annually. Joint efforts toward a carbon-neutral economy can significantly contribute to sustainable development. We encourage Business Partners to set ambitious, science-based greenhouse gas reduction targets and, if necessary, share these achievements with Żabka Polska. We encourage Business Partners to set climate protection goals in other areas as well, such as effective water resource management and biodiversity protection.

Sourcing raw materials and packaging

We want the product development process to have no negative impact on forests, soils, water, and animals, and for those employed in production to be treated with respect for human rights by ensuring suitable working conditions and preventing child labour. We also expect this from our Business Partners.

1. The Business Partner is obliged to adhere to the principles applicable to their supply chains, as set forth in the policies available in the public repository at <https://zabkagroup.com/pl/nasza-odpowiedzialnosc/nasze-polityki/>, in particular the Responsible Mineral Sourcing Policy, the Sustainable Plant-Based Raw Materials Policy, the Sustainable Fish and Seafood Catching Policy, the Animal Welfare Policy, and the Ecodesign Policy.

2. Use of raw materials. The Business Partner is obliged to comply with legal provisions governing the introduction of single-use plastic products, ensure an adequate share of recycled material in product packaging, guarantee the reprocessability of used raw materials, facilitate the achievement of required national collection rates, and take any and all other actions required by regulations.

3. The Business Partner (if applicable) is obliged to design packaging, materials, services, and processes in accordance with Żabka Polska's Circularity Policy, enabling the reuse or further recycling of packaging.

The Business Partner (if applicable) has to exercise due diligence to identify, assess, address, and communicate environmental and social risks in supply chains, in accordance with relevant national laws and regulations of the European Commission (including Regulation (EC) No

2023/1115 of 31 May 2023 on the making available on the Union market and the export from the Union of certain goods and products related to deforestation and forest degradation and Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on business due diligence for sustainable development).

We encourage our Business Partners to implement the Guidelines of the Organization for Economic Co-operation and Development (OECD) for responsible business conduct.

Products and services

We make it easy for our customers to change their daily habits for the better – for themselves and for the planet, making sustainable choices obvious.

1. Industry guidelines. The Business Partner is obliged to comply with all applicable laws and regulations regarding international and domestic trade.

2. Product quality and safety. The Business Partner is obliged to meet the quality and safety standards of any products supplied to ensure that they do not contain any defects harmful to the life, health, or physical integrity of consumers, in accordance with applicable law. A food product manufacturer is required to have a certified IFS, BRC, ISO22000, or FSSC food safety management system or, if they do not have such a system, they will voluntarily submit to an audit conducted by or on behalf of Żabka Polska.

3. Supply chain traceability. The Business Partner is obliged to possess and disclose, upon Żabka Polska's request, information regarding products from the time of manufacture to the delivery to the final customer, including: the origin of materials and parts, the product processing history, and the distribution and location of the product after delivery, to the extent not covered by trade secrets.

4. Labelling

The Business Partner agrees to comply with all regulations regarding product and packaging labelling, product composition, material content determination, and suitability for recycling and disposal, in accordance with Żabka Polska's guidelines contained in business agreements.

Art. 6. Final provisions

1. The current version of the Code shall come into effect on 1 April 2026.
2. The Quality Standards & Climate Protection Director shall be responsible for ensuring the Code's compliance with generally applicable laws and for verifying any irregularities in its implementation or execution.
3. The Code shall be subject to periodic reviews and, if necessary, relevant updates to align it with current legal requirements.
4. The Code shall be reviewed and, if necessary, updated by the Sustainable Supply Chain Manager at least once every 12 months.

