

CODE OF CONDUCT FOR SUPPLIERS AND BUSINESS PARTNERS OF LIPCO FOODS GROUP COMPANIES

1. INTRODUCTION

„LipCo Foods Group” – for the purposes of this Code only, means a group including:

- a. SuperDrob SA and
- b. Companies in relation to which SuperDrob SA is the parent entity within the meaning of Article 3§ (1)(37) of the Accounting Act of September 29, 1994;
- c. LipCo Foods International SA.

The LipCo Foods Group does not constitute a group of companies within the meaning of Article 4 § 1(51) of the Commercial Companies Code of September 15, 2000.

„SuperDrob SA” (hereinafter also referred to as **the „Company”**) – SuperDrob Spółka Akcyjna with its registered office in Karczew, address: Armii Krajowej 80 street, 05-480 Karczew, entered into the Register of Entrepreneurs kept by the District Court for the Capital City of Warsaw in Warsaw, 14th Commercial Division of the National Court Register under KRS number: 0000053972.

„LipCo Foods International SA” (hereinafter also referred to as **the „LFI”**) – LipCo Foods International Spółka Akcyjna with its registered office in Warsaw, address: Zajęcza 2b street, 00-351 Warsaw, entered into the Register of Entrepreneurs kept by the District Court for the Capital City of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS number: 0001082818.

„Code of Conduct for Suppliers and Business Partners” (hereinafter also referred to as the **“Code”**) – refers to this document.

„Employee” – for the purposes of this Code, means any natural person performing work or providing services for the Supplier/Business Partner, regardless of the legal basis of employment, including under an employment relationship, civil law contracts, self-employment, a management contract, or any other form of cooperation. This definition replaces the current terms **“employee”** and **“co-worker”**.

„Co-worker” – means a natural person performing work or providing services for the Supplier on the basis of a civil law contract, management contract, cooperation agreement, self-employment agreement or in any other form independent of an employment relationship.

„Supplier/Sub-supplier/Subcontractor” (hereinafter also referred to as **„Supplier”**) – refers to a legal or natural person outside the LipCo Foods Group who supplies a product or provides a service for/or on behalf of companies in the LipCo Foods Group.

„Business Partner” – means a legal or natural person cooperating with the LipCo Foods Group in the conduct of business activities, including in the form of strategic cooperation, licensing, technological or marketing cooperation, who is not a direct supplier of products or services but supports the achievement of the LipCo Foods Group's business objectives.

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2. PURPOSE AND INTENDED USE OF THE CODE

This Code sets out the principles of responsible and ethical cooperation with the LipCo Foods Group. Its purpose is to ensure that all Suppliers and Business Partners – regardless of size, type of activity, or form of cooperation – understand and apply the key values of the LipCo Foods Group, which set standards of conduct throughout the supply chain.

An update to Appendix 1 of this Code does not constitute an amendment to the Code and does not require a formal update of the Code, provided that the changes do not affect the scope, purpose, or content of the Code's provisions.

The Code is based on four core values that serve as a guide for all Suppliers and Business Partners working with the LipCo Foods Group. These are:

2.1. COOPERATION

The LipCo Foods Group expects a partnership approach based on trust, open communication, and joint problem solving. In particular, the Supplier/Business Partner:

- undertakes to provide transparent information about risks and difficulties in the realization of contracts,
- supports long-term relationships instead of pursuing short-term gains,
- strives for joint improvements in the areas of quality, logistics, and sustainable development.

2.2. FRIENDLINESS

Friendliness is understood as respect, courtesy, and care for good relations. The LipCo Foods Group promotes an attitude based on:

- maintaining constructive and polite communication in all contacts with company representatives,
- willingness to solve problems together in a spirit of understanding and partnership,
- care for positive experiences in business relationships — including quick response to needs, efficient flow of information, and a friendly tone of communication.

2.3. OUT-OF-THE-BOX THINKING

The LipCo Foods Group values an approach that supports innovation and development. Suppliers/Business Partners:

- implement new technologies, materials, and logistics solutions,
- seek alternative solutions while respecting ethical and safety principles,
- share their knowledge and experience, supporting the development of shared competencies.

2.4. GOAL ORIENTATION

The achievement of common goals involves not only delivering the product, but also achieving results in terms of quality, efficiency, and environmental responsibility. As part of the cooperation:

- timeliness and reliability in fulfilling obligations are expected,
- joint goal setting and measuring results are recommended,
- actions aimed at improving processes and results are promoted.

3. SCOPE OF APPLICATION

This Code applies to Suppliers/Business Partners of goods and services, as well as their Employees and Associates, in the scope of cooperation with entities belonging to the LipCo Foods Group under concluded agreements or orders.

4. OUR EXPECTATIONS OF SUPPLIERS/BUSINESS PARTNERS

All Suppliers/Business Partners cooperating with the LipCo Foods Group are required to adhere to the highest ethical standards and fully comply with applicable laws and the principles set out in this Code. These principles apply to all aspects of business activities conducted in cooperation with the LipCo Foods Group.

The Code aims to achieve the highest standard of ethical cooperation in the supply chain. Some of the issues addressed in this Code are covered by legal regulations. The law sets out the basic rules that apply to entities participating in trade and must always be followed. This Code does not conflict with applicable law, but may, on the basis of freedom of contract, impose higher standards that the LipCo Foods Group requires its contractors to meet.

Basic international acts that constitute the ethical and legal foundation for this Code.

The following list is open-ended and may be expanded depending on regulatory changes and the development of good practices in the field of sustainable development and social responsibility.

Key documents include:

- The International Bill of Human Rights, comprising the Universal Declaration of Human Rights (1948), the International Covenant on Civil and Political Rights (1966), and the International Covenant on Economic, Social and Cultural Rights (1966),
- The UN Convention on the Rights of the Child (1989),
- The UN Convention on the Elimination of All Forms of Discrimination against Women (1979),
- Fundamental conventions of the International Labour Organization (ILO), including those concerning the prohibition of forced labor, child labor, freedom of association and the right to collective bargaining, equal remuneration, and non-discrimination,
- Paris Agreement on climate change (2015),
- Stockholm Convention on Persistent Organic Pollutants (2001),
- International Labour Organization (ILO) Conventions.

Taking the above documents into account allows the Code to be developed based on recognized international standards, thereby supporting responsible practices throughout the supply chain.

Suppliers/Business Partners should strive to meet human rights requirements based on recognized standards such as the ETI Base Code (link: [ETI Base Code](#)). This document is an important reference point supporting the implementation of due diligence principles. We expect Suppliers/Business Partners to take steps to continuously improve their processes and practices to minimize the risk of human rights violations throughout the supply chain.

The LipCo Foods Group expects its Suppliers/Business Partners to:

- familiarize themselves with the content of the Code and sign it as confirmation of their acceptance of its principles,
- continuously improve their practices in the areas of ethics, quality, and sustainable development,
- openness to education and development of competencies in the field of sustainable development and best industry practices,
- promoting and implementing the principles of the Code within their own organizations, as well as among their subcontractors and business partners.

As a responsible and conscious market participant, the LipCo Foods Group undertakes to support Suppliers/Business Partners in building awareness, promoting best business practices, and sharing knowledge in the field of sustainable development.

In the event of a violation of the principles of this Code, a “zero tolerance” policy applies, with no exceptions. The “zero tolerance” policy means that the LipCo Foods Group responds to every confirmed case or reasonable suspicion of a violation by taking appropriate investigative measures in accordance with applicable laws and regulations governing cooperation.

5. SUPPLIER CATEGORIES

The LipCo Foods Group distinguishes between two main categories of Suppliers:

5.1. Livestock suppliers

These include breeders and farmers responsible for supplying animals intended for further processing. Suppliers in this category are required in particular to:

- a. meet the highest standards of animal welfare,
- b. applying the principles of sustainable agriculture,
- c. complying with applicable veterinary and environmental regulations.

5.2. Other Suppliers

These include all entities supplying products, raw materials, materials, services, and components necessary for the implementation of production processes and the sale of end products. Suppliers in this category are expected in particular to:

- a. adhering to ethical business practices,
- b. complying with applicable quality, social, and environmental standards and regulations,
- c. committing to the implementation of the UN Sustainable Development Goals ([SDGs](#)).

More about sustainable development goals: [UN Sustainable Development Goals \(SDGs\)](#).

6. AREAS OF ACTIVITY REGULATED BY THE CODE

6.1. People

Equal opportunities and fair treatment

The LipCo Foods Group expects all Suppliers/Business Partners to treat their Employees, Subcontractors, and Business Partners with respect for their dignity and in a spirit of equality.



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Any form of discrimination based on the following is strictly prohibited:

- age,
- skin color,
- disability,
- ethnic origin,
- marital status or family situation,
- country of origin,
- nationality,
- political beliefs,
- trade union membership,
- race,
- religion,
- gender,
- sexual orientation,
- creed,
- veteran status,
- employment conditions or other characteristics protected by law.

Prohibition of harassment in the workplace

The LipCo Foods Group expects all Suppliers/Business Partners to provide their Employees, Subcontractors, and Business Partners with a working environment based on mutual respect, free from discrimination, harassment, and intimidation. Building effective cooperation, supporting diversity, and striving for excellence requires a safe and ethical environment.

Strictly prohibited are:

- any unwanted verbal, physical, or gestural behavior based on protected status (e.g., race, color, religion, gender, age, national origin, citizenship, disability, sexual orientation, veteran status, or other legally protected characteristics),
- the use of offensive language, physical violence, deliberate injury, disruption, or malicious, hostile, or aggressive behavior, including intimidation and harassment,
- sexual harassment, understood as unwanted advances, requests of a sexual nature, as well as any physical, verbal, or visual behavior with sexual connotations.

The prohibition of harassment applies both in the workplace and in all situations related to the performance of duties, including outside the workplace.

Prohibition of forced labor

The LipCo Foods Group strictly prohibits all forms of forced labor, both within its own operations and throughout its supply chain. Cooperation with Suppliers/Business Partners is based on the principle of respect for human rights and personal freedom.

The particularly unacceptable are:

- slave labor,
- debt bondage,



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- labor related to human trafficking.

Suppliers/Business Partners are required to ensure that all employees have the right to freedom of movement and to leave the workplace after completing their contractual obligations, in accordance with applicable labor laws.

Prohibition of child and underage labor

Cooperation with Suppliers/Business Partners is based on the principle of protecting children's rights and ensuring safe conditions for their development.

The following rules apply:

- Suppliers/Business Partners may not employ persons below the minimum age specified in applicable law. Practices that violate these rules by Subcontractors and Business Partners are also unacceptable.
- any work that may endanger the health, life, safety, or morality of a child or interfere with their educational obligations is considered dangerous work and is strictly prohibited.

The LipCo Foods Group pays particular attention to the risk of child labor in the supply chain, both in Poland and abroad. Suppliers/Business Partners are required to exercise the utmost vigilance in this regard and to implement mechanisms to prevent such practices.

Decent working conditions

The LipCo Foods Group expects all Suppliers/Business Partners to comply with applicable labor laws regarding employment conditions, remuneration, and working hours. Suppliers/Business Partners are required to ensure full respect for the rights of Employees, including the right to vacation, sick leave, and other benefits resulting from laws, internal regulations, or concluded agreements.

If it is necessary to provide accommodation for employees for the duration of their tasks, the Supplier/Business Partners is obliged to ensure that the social and living conditions are safe, hygienic, and appropriate to the needs of the persons using the accommodation.

The LipCo Foods Group does not accept any practices that could hinder or prevent Employees from exercising their rights. All activities of Suppliers/Business Partners must guarantee safe, dignified, and fair working conditions.

Occupational health and safety

The LipCo Foods Group expects all Suppliers/Business Partners to provide their Employees with safe and hygienic working conditions, in accordance with applicable laws and best health and safety practices. Workplace safety is a fundamental value that must be protected throughout the supply chain.

Requirements for Suppliers/Business Partners include:

- compliance with safety procedures and safe working practices,
- prohibition of possession of dangerous objects or devices unrelated to the performance of professional duties, in particular weapons, by Employees, Subcontractors, Business Partners, and guests — both on the premises of their plants and at customer sites,



- zero tolerance for physical threats, intimidation, or behavior that may cause a feeling of danger, hostility, or hinder the performance of professional duties,
- the obligation to maintain a health and safety system that prevents accidents and protects the health of Employees.

Freedom of association

The LipCo Foods Group expects all Suppliers/Business Partners to respect the right of Employees to freely associate, in accordance with applicable law and their own choice. Suppliers/Business Partners must ensure that Employees are able to participate in employee organizations, trade unions, or elect their representatives without fear of reprisal.

Any form of intimidation, harassment, discrimination, or reprisal against persons exercising their right to freedom of association is strictly prohibited, both in the Supplier's/Business Partner's operations and in its relationships with Subcontractors and Business Partners.

The LipCo Foods Group recognizes freedom of association as a fundamental human right and expects Suppliers/Business Partners to fully comply with this standard throughout the supply chain.

Channels for reporting irregularities

The LipCo Foods Group expects Suppliers/Business Partners to implement effective mechanisms enabling Employees to confidentially report irregularities observed in their organizations, in particular in the area of mobbing and protection of employee rights, e.g., in the form of reporting boxes.

Suppliers/Business Partners who are subject to the obligations under the Act of June 14, 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928) should comply with the provisions of this Act.

These systems should ensure:

- secure receipt of reports,
- proper management of reports and their investigation by designated persons,
- analysis of the causes of violations in order to prevent similar situations in the future.

Suppliers/Business Partners must ensure that persons reporting violations are not exposed to any retaliatory measures in connection with the report.

6.2. Environment

Environmental impact management

Suppliers/Business Partners are required to comply with all applicable laws and other requirements regarding the environmental impact of their activities. They should regularly assess the risk of negative environmental impact and take preventive measures to minimize it.

Procurement and use of raw materials

The LipCo Foods Group expects its Suppliers/Business Partners to procure raw materials responsibly, taking environmental criteria into account in their business decisions. Suppliers/Business Partners should manage natural resources, including water, responsibly, ensuring their economical and efficient use.



Minimizing pollutant emissions

Suppliers/Business Partners must manage pollutant emissions (e.g., to air, water, and soil) within their own operations to ensure monitoring, minimization, and continuous improvement of processes. They should take measures to reduce their negative impact on the climate in proportion to the scale of their operations. It is required to measure and monitor greenhouse gas emissions according to the GHG Protocol methodology (at least in scope 1 and 2). The Supplier/Business Partner undertakes to provide data on the carbon footprint of products supplied to the LipCo Foods Group at its request.

Responsible waste management

Suppliers/Business Partners are required to comply with waste legislation, minimize waste generation, and ensure proper management in accordance with the waste hierarchy in a manner that supports the circular economy. Cooperation with authorized waste collectors is required to reduce the risk of negative environmental impact. The Supplier/Business Partner is required to ensure that the waste generated by the Supplier/Business Partner is properly managed in accordance with the waste hierarchy.

Handling hazardous materials

Suppliers/Business Partners using substances classified as hazardous to the environment must ensure their safe procurement, labeling, transport, storage, and disposal, and must comply with all information obligations under the law.

According to the Environmental Protection Law, a “hazardous substance” is understood as one or more substances or mixtures of substances which, due to their chemical, biological, or radioactive properties, may, if mishandled, pose a threat to human life or health or to the environment; a hazardous substance may be a raw material, product, intermediate product, waste, or a substance resulting from an accident.

6.3. Governance

Prohibition of corrupt practices

The LipCo Foods Group expects all Suppliers/Business Partners to comply fully with national and international anti-corruption regulations. Offering, giving, or accepting bribes, improper benefits, or any form of corruption is prohibited, regardless of local customs or cultural practices. The prohibition includes any actions aimed at obtaining concessions, contracts, preferential treatment, or other unauthorized benefits. The prohibition also applies to any form of bribery, including the use of intermediaries or third parties to offer, give, or accept bribes.

Conflict of interest

Suppliers/Business Partners should avoid situations in which personal and professional interests could overlap in the course of their cooperation with the LipCo Foods Group. If information about a conflict of interest or situations that may constitute a conflict of interest comes to light, the Supplier/Business Partner is obliged to inform the LipCo Foods.

Data protection

Suppliers/Business Partners must ensure that all activities related to personal data — including collection, recording, storage, and deletion — are conducted in accordance with applicable laws.



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Fair competition

Suppliers/Business Partners are required to comply with national and international competition laws. Participation in price fixing, market or customer allocation, or bid rigging is not permitted. Suppliers/Business Partners must maintain the confidentiality of any information about Business Partners that is not publicly available and respect intellectual property rights.

Confidentiality

Confidential information is data that is not publicly available and whose disclosure could jeopardize the interests of the LipCo Foods Group. Suppliers/Business Partners are required to protect confidential information entrusted to them by the LipCo Foods Group, its customers, and other cooperating entities.

In the event of accidental access to confidential information, the Supplier/Business Partner should immediately inform the sender and the LipCo Foods Group and refrain from using such data. All arrangements affecting the performance of contracts must be confirmed in writing or electronically.

Suppliers/Business Partners should not record conversations – either face-to-face or remote meetings – without the prior, express consent of all participants.

Tax compliance

Suppliers/Business Partners are required to correctly pay all taxes due in connection with transactions carried out as part of their cooperation with the LipCo Foods Group. Invoices must be issued accurately and in accordance with applicable tax laws.

Suppliers/Business Partners should purchase goods and services from entities that ensure correct VAT settlement.

Anti-money laundering and counter-terrorist financing

Suppliers/Business Partners must comply with applicable laws and regulations regarding anti-money laundering and counter-terrorist financing. They should pay particular attention to suspicious transactions and entities that are reluctant to provide reliable information.

Suppliers/Business Partners must not accept, enable, or support activities related to money laundering or terrorist financing.

Sanctions

Suppliers/Business Partners are required to disclose the actual owners of the entities with which they cooperate. The LipCo Foods Group does not tolerate cooperation with Suppliers/Business Partners included on lists of entities subject to sanctions or with entities associated with countries subject to international sanctions.

In case of any doubts regarding sanctions regulations, Suppliers/Business Partners should immediately contact the LipCo Foods Group.



Animal welfare

Suppliers/Business Partners whose activities include breeding or transporting animals are required to:

- be subject to constant supervision by the competent authorities, in particular the Veterinary Inspection,
- have a documented policy ensuring animal welfare,
- comply with applicable laws, industry guidelines, and best practices regarding animal welfare,
- ensure conditions consistent with the 5 freedoms of animals, i.e.:
 - a. freedom from hunger and thirst,
 - b. freedom from discomfort,
 - c. freedom from pain, injury, and disease,
 - d. freedom to express normal behavior,
 - e. freedom from fear and distress.

The LipCo Foods Group expects its Suppliers/Business Partners to be actively involved in activities aimed at improving animal welfare and to be fully transparent in this regard.

Sustainable development goals

Suppliers/Business Partners should take steps to define responsible business and sustainable development goals, documenting them in the form of policies, strategies, or declarations. The LipCo Foods Group particularly appreciates Suppliers/Business Partners who implement good practices in this area and demonstrate a commitment to transparent reporting.

The use of the voluntary VSME reporting standard, which supports transparency and facilitates the assessment of progress in sustainable development, is welcome, especially in the case of small and medium-sized enterprises.

[EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs \(SVME\)](#)

Compliance with the EU Regulation on the prevention of deforestation (EUDR)

The LipCo Foods Group expects its Suppliers/Business Partners to comply with the obligations arising from Regulation (EU) 2023/1115 of the European Parliament and of the Council (EU) 2023/1115 of May 31, 2023, on the placing on the Union market and export from the Union of certain goods and products related to deforestation and forest degradation and repealing Regulation (EU) No. 995/2010 (hereinafter: “EUDR”). If the Supplier/Business Partner supplies the relevant products (i.e., products listed in Annex I to the EUDR that contain, have been fed with, or have been produced using the relevant commodities; the relevant commodities mean cattle, cocoa, coffee, palm oil, soy, rubber, and timber), it undertakes that, from the date of application of the EUDR, it will comply with all requirements imposed by the EUDR and ensure that the relevant products supplied comply with Article 3 of the EUDR. The Supplier/Business Partner ensures that the information provided by it in the due diligence statement is accurate and true. In addition, the Supplier/Business Partner undertakes to submit, at the request of any LipCo Foods Group company, information and documents related to the fulfillment of EUDR requirements, including the CN/HS code of the relevant products, and to provide the indicated company with the reference number of the due diligence statement at the latest before the delivery of the relevant products.

Failure to comply with the obligations under this provision entitles the LipCo Foods Group Company to refuse to accept all or part of the delivery containing the relevant products through the fault of the Supplier/Business Partner.

6.4. Monitoring and verification of compliance

The LipCo Foods Group reserves the right to monitor compliance with the rules set out in this Code of Conduct. Verification may include audits, document checks, visits to production facilities, and assessment of the Supplier's/Business Partner's processes. The purpose of monitoring is to ensure compliance with legal, ethical, and environmental requirements and to support Suppliers in improving their practices.

Suppliers/Business Partners are required to:

- provide the required information and documents in a reliable and timely manner,
- cooperate during audits and inspections,
- take corrective action in the event of non-compliance.

Suppliers/Business Partners who use well-recognized sustainability assessment platforms such as EcoVadis, Sedex, or equivalent standards are particularly appreciated, as they promote transparency and facilitate the assessment of ESG progress.

The LipCo Foods Group treats monitoring as part of a partnership aimed at building a responsible and sustainable supply chain.

Suppliers/Business Partners undertake to provide regular training for their employees to raise awareness of international standards on human rights, environmental protection, and the rights and obligations arising from labor law. This training should cover, among other things, the principles of non-discrimination, the prohibition of forced labor and child labor, occupational health and safety, and responsible management of the impact of operations on the natural environment.

Suppliers/Business Partners are required to keep records of the training conducted and, at the request of the LipCo Foods Group, to submit appropriate confirmation of its implementation.

_____, _____
(place, date)

DECLARATION OF ACKNOWLEDGMENT OF THE CODE OF CONDUCT FOR SUPPLIERS AND BUSINESS PARTNERS OF LIPCO FOODS GROUP COMPANIES

Identification of the Supplier/Business Partner:

Name: _____

Address: _____

NIP: _____

The Supplier/Business Partner declares that:

- ☐ has the status of a medium-sized enterprise within the meaning of Commission Regulation (EU) No 651/2014 of 17 June 2014. (In the SME category, a medium-sized enterprise is defined as an enterprise which employs fewer than 250 employees and whose annual turnover does not exceed EUR 50 million, or whose annual balance sheet total does not exceed EUR 43 million).
- ☐ has the status of a small enterprise within the meaning of Commission Regulation (EU) No 651/2014 of 17 June 2014. (In the SME category, a small enterprise is defined as an enterprise which employs fewer than 50 employees and whose annual turnover or annual balance sheet total does not exceed EUR 10 million).
- ☐ has the status of a micro-enterprise within the meaning of Commission Regulation (EU) No 651/2014 of 17 June 2014. (In the SME category, a micro-enterprise is defined as an enterprise which employs fewer than 10 employees and whose annual turnover or annual balance sheet total does not exceed EUR 2 million).
- ☐ does not have the status of a micro-enterprise, small enterprise or medium-sized enterprise within the meaning of Commission Regulation (EU) No 651/2014 of 17 June 2014.

The Supplier/Business Partner provides additional information:

1. SEDEX No. (if any): _____
2. Do you use the EcoVadis platform? ☐ YES ☐ NO ☐ I DON'T KNOW
3. First name and surname of the contact person for environmental protection / human rights compliance / sustainable development: _____
4. Contact details (telephone number, e-mail address): _____

The Supplier/Business Partner declares that:

- has read the content of the Code of Conduct for Suppliers and Business Partners of LipCo Foods Group companies (the "Code");
- has understood the principles described in the Code and accepts the obligation to comply with them;
- undertakes to follow the principles arising from the Code in its business activity and to promote ethical attitudes consistent with the values of the LipCo Foods Group throughout the supply chain.

(signature)