

YABIMO Corporate Social Responsibility (CSR) Policy and Code of Conduct

1. Purpose and scope

This Policy sets out the fundamental principles for conducting YABIMO's business responsibly, ethically and in compliance with the law. It applies to all employees, associates, members of governing bodies, business partners, suppliers and subcontractors in all countries where YABIMO operates.

YABIMO complies with the laws applicable in each country in which it operates. Where YABIMO standards or international standards provide a higher level of protection and their application does not conflict with local law, YABIMO strives to apply the higher standard.

2. Frameworks and standards

YABIMO is committed to complying with applicable laws and to following the principles of ISO 26000, the UN Global Compact, the OECD Guidelines for Multinational Enterprises, the ILO Fundamental Principles and Rights at Work, and the UN Guiding Principles on Business and Human Rights (UNGPs). ISO 26000 provides guidance and is not a certifiable standard.

3. Human rights and decent working conditions

YABIMO respects internationally recognised human rights and assesses the risk of adverse impacts of its operations and supply chain on people.

- prohibition of forced labour, human trafficking, modern slavery and child labour;
- prohibition of retaining identity documents and charging employees unauthorised recruitment fees;
- respect for the right to freedom of association and collective bargaining;
- provision of lawful conditions of employment, remuneration, working time, rest and accommodation;
- implementation of preventive, corrective and remedial actions appropriate to the identified risk or violation.

4. Business ethics and anti-corruption

YABIMO does not tolerate corruption, bribery, fraud, extortion, money laundering or unfair practices. Employees and partners are required to avoid conflicts of interest and to disclose any actual or potential conflict. Gifts and hospitality may be accepted or offered only if they are lawful, have a legitimate business purpose, do not affect impartiality and cannot be regarded as an attempt to obtain an improper advantage.

5. Equality, respect and appropriate conduct

YABIMO ensures equal treatment of employees and job applicants. Discrimination, workplace bullying, harassment, intimidation, violence, degrading conduct and retaliation are prohibited. These principles apply in the workplace, during business travel, at project sites, in camps and in dealings with clients.

6. Occupational health and safety, alcohol and intoxicating substances

Every person performing work for YABIMO is required to comply with occupational health and safety rules, use the required personal protective equipment, report hazards and refrain from work that poses an immediate danger. Reporting for work, a project assignment or company-provided accommodation in a condition that compromises safety due to alcohol or intoxicating substances is prohibited, as is their use in violation of the law or the client's rules.

7. Environmental protection and responsible use of resources



YABIMO identifies significant environmental aspects and impacts, prevents pollution, monitors relevant indicators, sets environmental objectives and strives to reduce emissions, energy and material consumption, waste generation, and the adverse impacts of travel and purchasing. Waste is managed in accordance with the law and the principles of the ISO 14001 management system.

8. Information, data and company assets

Employees and partners protect confidential information, personal data, intellectual property and the assets of YABIMO and its clients. Information and resources are used solely for authorised purposes, in accordance with the principle of least privilege and applicable security procedures.

9. Supply chain

Suppliers and subcontractors are assessed and, where justified, audited based on the level of risk, the nature of the supply, the country of operation and the potential impact on human rights, working conditions, the environment and business ethics. Where nonconformities are identified, YABIMO expects corrective actions to be implemented within an agreed timeframe. A serious violation, failure to cooperate or ineffective action may result in the suspension or termination of the business relationship.

10. Reporting violations and protection against retaliation

YABIMO provides safe and confidential channels for reporting violations and prohibits retaliation. Detailed rules for receiving and reviewing reports, taking follow-up action and protecting reporters are set out in the “Whistleblowing and Whistleblower Protection Policy” and YABIMO’s applicable Internal Reporting Procedure.

11. Responsibilities, training and review

The Management Board approves this Policy, while HSEQ coordinates its review and monitoring. Managers are responsible for communicating the requirements and responding to violations. Persons covered by this Policy are required to familiarise themselves with its contents and participate in required training. Violations may result in corrective or disciplinary action or termination of cooperation, subject to applicable law and the principle of proportionality. The Policy is reviewed periodically and following significant legal, organisational or risk-related changes.

President of the Management Board

Michał Olesiński