



beyond.pl

Code of Ethics

Poznan, Poland – 23 February 2022



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1. INTRODUCTION

This Code of Ethics aims to set the right direction for the development of Beyond.pl' organizational culture in relations between employees and external relations. Constant observance of ethical principles and values is the fundamental source of success. It builds a positive image of the Company, strengthens employees' identification with it, and positively influences their effectiveness. Employees' conduct is governed by general principles and standards of professional and social ethics as articulated in the Code of Ethics..

Adherence to the principles of ethics is a source of values positively influencing our work, regardless of the tasks performed and the place in the structure. In all our activities, we undertake to:

- take care of the Company's good name, and do not make improper statements about it
- perform our professional activities per applicable laws and established internal regulations, honestly, factually, and with due diligence;
- communicate in a courteous, clear, and understandable manner;
- be proactive in team communication to facilitate the work of co-workers and keep task completion times to a minimum;
- Be proactive in team communication to make work easier for co-workers and minimize time on task; strive for the best possible results while minimizing expenses;
- support employees who raise questions or concerns;
- protect employees who report violations;
- work as one team to achieve common goals;
- respect differences in cultures and customs;
- promote individual employee creativity and the value of teamwork;
- act responsibly and per applicable laws and regulations;
- reinforce the standards of this Code of Ethics within the Company.

2. LAW AND STANDARDS OF CONDUCT

The Code of Ethics aims to guide the behavior of all Beyond.pl employees and co-workers, regardless of their function or position, in terms of ethical issues so that they act honestly and fairly.

Beyond.pl commits to comply with the law, standards of conduct, rules, and internal regulations by taking appropriate action concerning acts of a criminal or illegal nature and in violation of the Company's policies and principles. No actions of an unlawful nature are exempt from the above requirement, regardless of whether it was committed in the so-called "best interests of the company" or "best interests of the client" or whether it was the result of instructions from a superior.

3. COMPANY LEADERS SET AN EXAMPLE FOR ALL EMPLOYEES

Managers, as outlined in this Code, should:

- educate their employees on the principles outlined in this Code and other internal company rules;
- demonstrate exemplary ethics, integrity, and behavior consistent with this Code;
- supervise the compliance of subordinates with the accepted principles of conduct;
- ensure a safe, motivating, and satisfying working atmosphere;
- maintain the required level of professional preparation, qualifications, and necessary resources to perform tasks
- define clear responsibilities in subordinate areas;
- promote ethical attitudes;
- set fair and achievable goals for employees/subordinates;
- provide employees/subordinates with an appropriate level of trust and responsibility;
- recognize and reward exceptional achievements;
- clarify doubts and objectively assess and reward ideas put forward by employees/subordinates;
- monitor the team spirit for signs of discrimination or personal/interpersonal conflict;
- take appropriate disciplinary action and report suspicious or illegal activities.

A manager should maintain a work environment that encourages employees to be creative, take the initiative, seek and report business improvements, take responsibility for their actions, and improve their performance.

Each management team member should encourage teamwork that enables equal division of work and the use of knowledge through effective cooperation and the exchange of mutual experiences.

4. ANTITRUST ACTIVITIES

Do not engage in discussions or exchange information with competitors for:

- price fixing – this may mean directly or indirectly fixing prices and other terms of purchase or sale of services (margins, financing terms, discounts, etc.);
- dividing the market, customers, or regions where they operate;
- limiting access to the market or eliminating other entrepreneurs from the market not covered by a given agreement
- applying non-homogeneous contract terms that create non-homogeneous conditions of competition
- manipulating tender procedures, including agreements aimed at submitting fictitious tenders
- boycotting competitors, suppliers, customers, or sales representatives.



Never discuss competitive activities with representatives of competitors without first obtaining approval from the Management Board. These activities, if unlawful, may constitute grounds for an unfair competition lawsuit.

You should always seek the advice of Associate General Counsel before doing any of the following:

- entering into discussions regarding joint ventures (mergers, acquisitions of a business or its assets, similar other cooperative arrangements, or other joint activities);
- entering into an exclusive dealing arrangement (e.g., agreements requiring a particular entrepreneur to purchase/sell services or products from/to KI companies);
- offering different products or services as part of a bundled offer;
- taking action together with industry associations or setting industry standards;
- holding positions within competitors;
- setting resale prices;
- offering discounts or preferential sales terms only to selected customers;
- taking action to make it more difficult for competitors to sell their products.

Any employee who doubts the legality of a situation should contact the Associate General Counsel before taking action.

Forming relationships with competitors is expressed by:

- identifying events that may have the appearance of a conflict of interest;
- speaking respectfully about competitors both inside and outside the Organization;
- not expressing opinions that could call into question their compliance with the principles of fair competition;
- presenting in mutual relations a professional and positive attitude, oriented to cooperation in areas where it is possible and mutual;
- resolving conflicting situations through dialogue.

5. CONFLICT OF INTEREST

We aim to address situations where there is a reasonable apprehension of a conflict of interest detrimental to our Organization.

We recognize that an employee has a conflict of interest when, while acting for their benefit or the benefit of another person or entity to whom they owe obligations, they simultaneously act against Beyond.pl's interest. We are sensitive to all situations of this nature as they may harm the good name of our organization and the trust our partners have in us.

Actions of persons close to us may cause an actual or potential conflict of interest. Such a situation may occur when an employee's loyalty to Beyond.pl is at stake, and the interests of Beyond.pl may differ from those of the employee's close relatives.



Relatives include relatives and affinities in direct or collateral line (e.g., spouse, parents, stepparents, children, stepchildren, siblings, step-siblings, nephews and nieces, aunts and uncles, and their children, grandparents, grandchildren). In addition, the relatives rule also applies to persons with whom the employee shares a household or is in a relationship.

The conflict-of-interest policy is addressed in paragraph 7 of **P-50, The Procedure for Counteracting Corruption Threats**.

6. GIFTS

Gifts or other benefits from our/potential Clients or suppliers must not influence the decisions made by Beyond.pl employees/co-workers in their daily professional activities.

Beyond.pl expects each employee to exercise rational judgment and prudence in accepting any form of gratitude (gifts) concerning their duties at the Company. We conduct our business activities only based on reasonable decisions and honest conduct.

The rules for handling gifts are in **IDW-50, Business Gift Handling Manual**.

7. USE OF COMPANY ASSETS

All persons working for Beyond.pl have a duty to protect company assets against theft, loss, and misuse. Such assets include information, intangible assets (such as software, patents, trademarks, copyrights, and other proprietary information and know-how), cash, office equipment, office supplies, equipment and devices, inventory, merchandise, and real estate. Confidential information and proprietary technology play a unique role in the Company's business strategy, and unauthorized access to this information can have serious negative consequences for the Organization. All employees and associates of the Company must remain vigilant in protecting trade secrets, business data, and proprietary expertise from misuse and corporate espionage.

All employees should make decisions to prevent inappropriate or wasteful use of Beyond.pl's assets. Assets are used to support employees in achieving specific business objectives. Careless, wasteful, or illegal use of company assets harms all employees. You should be alert to any situation or event that may lead to loss, misuse, or even theft of company assets. Please remember that all documentation created during your duties for Beyond.pl is the property of Beyond.pl, and under no circumstances should it be considered personal property.



Upon termination of cooperation, each employee is obliged to return any property that is a part of Beyond.pl property.

Employees are not allowed to use company property (e.g., cell phones, personal computers, company cars) for personal use unless consent to use for private purposes results from contracts and company policy. All employees are prohibited from using for personal purposes any opportunities that arise through the use of company property or as a result of their information or position. The above prohibition also applies to using the Company's property, the information you possess, or your position for personal gain and conducting any activity competitive to the activity undertaken by Beyond.pl.

8. WORKING TIME

Every employee must use their own working time and the working time of their co-workers effectively to achieve the set goals. All employees and co-workers are expected to fulfill their assigned responsibilities and devote adequate time to accomplish them. Telephones and e-mails provided to Beyond.pl employees are intended for professional purposes related to the Company's business. Employees are expected to use these resources in a manner that does not cause damage to the Company or its reputation.

Working time, organization, and order in the work process, as well as rights and obligations of the employer and employees in connection therewith, are specified in IDW-15, Work Regulations.

9. COMMUNICATION AND INFORMATION SECURITY

Communications with the media and external stakeholders, as well as official internal communications at Beyond.pl require utmost caution and are always conducted with the consent of the Management Board.

No employee can talk to journalists about Beyond.pl without permission of the Management Board. Beyond.pl employees must observe information security rules per ISO27001 system regulations adopted by the Organization.

All employees are obliged to protect the confidentiality of information being the property of the Company.

The following are examples of confidential information owned by the Company which is not disclosed to the public:

- sales, marketing, and other company data,
- marketing strategies and plans,



- personnel data,
- research results and technical data,
- conclusions and proposals,
- details on new products,
- proprietary business information,
- information about acquisitions, mergers, and divisions.

Certain situations may require you to disclose confidential information to people outside the Company. For example, this may be justified to ensure the effectiveness of the cooperation with a selected business partner. However, although there may be a legitimate reason to disclose such information, you should never disclose proprietary information without first obtaining approval from your supervisor and signing a confidentiality agreement in a version approved by the Company's Associate General Counsel and with notification to the Management Board.

All employees must take appropriate measures to protect passwords and identification codes and thus prevent unauthorized access to company information systems.

It is imperative to manage records and other recorded information per business requirements, Company policy, and legal requirements.

You should consistently

- archive documents following legal requirements and Beyond.pl internal regulations when handling corporate records. Everyone is obliged to carefully manage and archive documents in a way provided for by law and internal procedures,
- and follow the etiquette of proper communication. Employees should always create documentation with due diligence, and archive required documents. The production of inaccurate or misleading documents or the making of unauthorized amendments is unacceptable and may be a severe violation of the law. Every document should be clear and concise since ambiguous documentation may lead to improper business practices or create legal uncertainty.

We respect the confidential nature of all information owned by third parties, including persons with whom Beyond.pl does business as a supplier, customer, or competitor.

This includes printed materials, software, and other "intellectual property" types.

Hence, it is prohibited to:

- bringing or using on Beyond.pl premises any confidential information, including data in the electronic form obtained from previous employers,
- installing illegal/unlicensed software on computers owned by Beyond.pl,
- accepting or using confidential information owned by third parties without the prior consent of the Management Board and after consultations with the Associate General Counsel,



- using or copying of documents and other copyrighted materials (including computer software, musical works, video films, recordings obtained from the Internet, or radio recordings not broadcast by radio stations) without the prior consent of the copyright owners. To verify the applicability of the “open access” principle to the above resources or the use of the acquired licenses, you should consult the Associate General Counsel. Beyond.pl agrees to respect the intellectual property rights of third parties and not to distribute or use software or other technology whose licenses are owned by third-party providers, except where permitted under signed agreements or applicable law

Each employee has the right to inspect their own personal data and the personal data of employees subordinate to them organizationally.

Employees with access to personal data must treat it with due care and confidentiality. Employees’ personal data shall never be disclosed to other employees or units outside Beyond.pl’s structures without the appropriate authorization from the Management Board.

10. DISCRIMINATION AND HARASSMENT

Mutual respect and caring about the quality of relations is one of the prevailing values at Beyond.pl, which aims to prevent behaviors bearing the hallmarks of discrimination and harassment. This has been included in IDW-15 in the Work Regulations.

Discrimination and harassment may manifest themselves in various ways, such as discrimination based on age, gender, sexual orientation, religious or ethnic grounds, discrimination against persons with disabilities as well as sexual harassment, intimidation, maltreatment (verbal or written), invasion of privacy and physical violence.

Sexual harassment includes propositions of a sexual nature, solicitation of favors in exchange for sexual contact, unwelcome physical contact of a sexual nature, or sexual innuendo.

Forms of prohibited conduct also include inappropriate jokes or offensive language, distributing or publicizing improper pictures or drawings, as well as the use of telephones, e-mail, instant messaging devices such as Slack, Teams, or other devices to transmit content that is discriminatory or offensive to the dignity of third parties.

In the case of group chats, the person who sets up the chat is obligated to “moderate” entries, i.e., monitor the content of the chat and intervene immediately in case of inappropriate entries. Such intervention, in this case, and in any case where there is a manifestation of discrimination or harassment, is by immediate notification through the official whistleblowing channels established under **IDW-53 – Whistleblower Reporting and Protection Regulations**.



11. HEALTH AND SAFETY

We continuously strive to improve occupational safety and health protection for employees and others performing tasks for or on behalf of the Company. To this end, we monitor conditions in the workplace and implement solutions to improve them.

We increase the knowledge of employees about safety at work and promote the attitude of involvement in activities aimed at improving working conditions. We introduce internal regulations on occupational health and safety and implement emergency procedures. The Company's Management Board and management require that all employees comply with these policies and procedures. All employees are required to participate in periodic health and safety training.

Occupational safety also involves the elimination of all forms of violence in the workplace. All unlawful threats (both covert and overt), intimidation, and other forms of violence will not be tolerated, and their consequences will always be disciplinary proceedings against the offender. Beyond.pl reserves the right to terminate cooperation with an employee who commits gross misconduct involving violence, with immediate effect.

12. ALCOHOL AND OTHER DRUGS

Consumption, possession, or being under the influence of alcohol or other intoxicating substances during working hours, whether on company premises or off-site, e.g., in home office mode, is strictly prohibited.

All employees must maintain the highest quality of work appropriate to their assigned duties. The use of drugs, alcohol, or other illegal substances affects work performance and increases the risk of potential accidents, conflicts, and poor strategic and operational decisions.

Any use of alcohol or other intoxicating substances will be subject to disciplinary action, up to and including termination. Incidents of substance abuse will be handled with the utmost severity. They will be referred to the appropriate authority level to assess the situation's severity and the associated risks. In case of damages incurred by Beyond.pl (destruction of property, legal costs, necessary compensation payments), the offending employee will be held financially responsible.

13. REPORTING

Financial and accounting reports and other forms of reporting and documentation of the Company must give an accurate, faithful, and fair view of the Company's financial position and transactions and be timely, accurate, and complete.



The information must be collected, processed, documented, and archived in the required level of detail and following generally accepted principles, practices, procedures, and applicable legislation. All employees must comply with external requirements and internal regulations regarding financial reporting and documentation of other business information.

Any transactions made by employees require authorization granted on general terms or special consent of Beyond.pl top management. False or misleading entries in accounting books and records are strictly prohibited and will not be tolerated. Employees cannot authorize any payments not covered by posted accounting entries.

Employees are required to document all costs associated with the business, as well as sales results, working hours, maintaining payroll and employee benefits, documenting cash register operations, recording test data, statutory data, and other pertinent Beyond information. Employees shall make every effort to minimize the risk of data being used by third parties to Beyond's detriment. In case of intentional destruction of records or making false or misleading entries, disciplinary action will be taken against the employee committing such an offense.

All expenses incurred by employees in performing their duties must be wholly and thoroughly documented before reimbursement.

Functional internal controls in accounting and finance are necessary to ensure that records are maintained accurately and that all required information is included. Reconciliation of financial accounts should be performed regularly and based on the results of internal controls.

All public information must be complete and presented fairly and understandably.

The Company's credibility is assessed, among other things, based on the correctness of its accounting books and financial records. Beyond.pl's obligation is to provide its stakeholders with complete, correct, and transparent information about its results and financial position in any required form and on time.

14. ENVIRONMENTAL ETHICS

The Beyond.pl Management Board, being aware of the Company's impact on the environment, to limit its negative influence, has established an environmental management system compliant with ISO14001 and implemented **Env-POL-01 – Environmental Policy**, which is carried out by:

- shaping pro-environmental attitudes among employees;
- ensuring involvement of the employees in the implementation of environmental objectives and tasks;



- ensuring proper competencies for employees implementing environmental goals and tasks;
- adequate communication of the environmental aspects in the operational activity of the Company;
- using technologies and solutions which will allow generating the highest possible added value with the minimum use of resources;
- continuous improvement of the effectiveness of activities aimed at reducing and preventing negative impacts on the environment;
- meeting legal and other requirements concerning environmental protection;
- continuously raising ecological awareness among stakeholders.

15. REPORTING VIOLATIONS OF THE CODE OF ETHICS

Employees must comply with this Code and other internal regulations and report violations.

IDW-53 – Whistleblowing and Whistleblower Protection Regulations describe in detail the process of handling whistleblower reports and the protection measures available to whistleblowers.

Beyond.pl guarantees that the whistleblower will be treated with due respect, will remain anonymous, and will be covered by available protection measures against potential retaliation. In any reported instance of retaliation, disciplinary action will be taken against anyone who engages in such retaliation.

The Company will require a written statement confirming that each employee has read and understands the Code of Ethics and agrees to abide by it while accepting possible consequences for violating it (**F-80 Statement of Understanding of the Code of Ethics**).

Under Beyond.pl's policy and expectations, in justified cases, all employees must fully cooperate in providing information and explanations necessary for ongoing investigations by management and external authorities. If an employee refuses to cooperate, the Company reserves the right to terminate its relationship with the employee, provided that the employee is not covered by the protection guaranteed under the whistleblower system.

Appropriate action (including disciplinary action) may also be initiated due to conduct perceived as unethical or inappropriate. This includes instances of conduct not covered by this Code.

When in doubt, employees are encouraged to consult with the Ethics and Anti-Corruption Procedures Coordinator or, in severe cases, to use the official Company whistleblowing channels identified in **IDW-53**.



Failure to report illegal activities is not only a violation of Company policy but may also be a violation of the law. Additionally, knowingly and intentionally falsely reporting an ethics violation may be unacceptable and illegal.

No code of conduct can cover all potential situations, including this one. Nevertheless, you and your fellow associates should conduct your business in a manner that gives you recognition as a person and reflects well on the Company.

If you have any questions about this Code or behavior in a particular situation, you should contact the Ethics and Anti-Corruption Coordinator.

Because it is impossible to cover all ethical issues in the Code of Ethics or any other set of rules, each employee is expected to demonstrate common sense in dealing with ethical dilemmas encountered while performing their duties.

16. RELATED DOCUMENTS

- POL-14 Anti-Corruption Policy.
- Env-POL-01 Environmental Policy.
- P-50 Procedure for Countering Corruption Threats.
- IDW-50 Business Gift Handling Manual.
- IDW-53 Whistleblower Reporting and Protection Regulations.
- F-80 Statement of Understanding of the Code of Ethics.
- IDW-15 Workplace Regulations.