

# HUMAN RIGHTS POLICY

|                       |                                                                         |
|-----------------------|-------------------------------------------------------------------------|
| Document title:       | Human Rights Policy                                                     |
| Version:              | 1.1                                                                     |
| Date of approval:     | 6 October 2026 (version 1.0: 20 August 2026)                            |
| Approved by:          | Management Board                                                        |
| Document owner:       | Human Resources Department                                              |
| Scope of application: | All employees, associates and subcontractors of ADAMS Sp. z o.o.        |
| Next review:          | October 2028 (or after any material change in the law or a SMETA audit) |

## Link to the SMETA audit (ETI Base Code):

| SMETA code | ETI Base Code area                                    | Related ADAMS document                                                                                                                                                                                                                                     |
|------------|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 / 1A     | Employment is freely chosen / Responsible recruitment | Code of Ethics §9 points 1, 5; Regulations and Procedure for Reporting Breaches by Whistleblowers                                                                                                                                                          |
| 2          | Freedom of association and collective bargaining      | Management Board Order on the election of employee representatives; Code of Ethics                                                                                                                                                                         |
| 3          | Occupational health and safety                        | Work Regulations §6, §7, Chapter X; Table of Workwear Allocation Standards, OHS Committee, Sobriety Testing Procedure, List of Work Particularly Arduous or Harmful to Women's Health, Employment of Juvenile Workers; Code of Ethics §8; ADAMS OHS Policy |
| 4          | Child labour                                          | Work Regulations Annex Employment of Juvenile Workers; Code of Ethics §9                                                                                                                                                                                   |
| 5 / 5A     | Legal and living wages                                | Work Regulations Chapter VII; Code of Ethics §9; Management System Policy, Remuneration Regulations                                                                                                                                                        |

| SMETA code | ETI Base Code area                                                 | Related ADAMS document                                                                                  |
|------------|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| 6          | Working hours                                                      | Work Regulations Chapter VI; Rules for Electronic Working Time Recording                                |
| 7          | No discrimination                                                  | Anti-Mobbing and Anti-Discrimination Regulations; Code of Ethics §9; §3.7 of this Policy                |
| 8 / 8A     | Regular employment / Subcontracting                                | Work Regulations §3; Code of Ethics                                                                     |
| 9          | No harsh or inhumane treatment                                     | Work Regulations, Anti-Mobbing and Anti-Discrimination Regulations; Code of Ethics                      |
| 10.A       | Environment — core pillar (within the scope of the 2-pillar audit) | §3.10 of this Policy (general principles); Code of Ethics §5; Management System Policy; FSC certificate |
| 10.C       | Business ethics                                                    | Anti-Corruption Policy; Code of Ethics                                                                  |

### Change log:

Version 1.1 of 6 October 2026 – changes compared with version 1.0 approved on 20 August 2026:

| No. | Provision        | Description of change                                                                                                                                                                                                                                                                                        |
|-----|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Document details | Update of the version (1.0 → 1.1), approval date and next review date; addition of the change log.                                                                                                                                                                                                           |
| 2   | §1               | Addition of the UN Universal Declaration of Human Rights (UDHR) and the UN Global Compact principles to the list of standards with which the Policy complies.                                                                                                                                                |
| 3   | §3.3             | Addition of a provision on accident investigation procedures and on the discussion of hazards and near misses at OHS Committee meetings at least once a quarter, together with recommending and monitoring corrective and preventive actions.                                                                |
| 4   | §3.3             | Description of the rules for admitting external contractors to work on the Company's premises (Coordination Protocol, OHS and Fire Safety Instructions, job-specific induction training, document verification, reporting of accidents and breakdowns) and of the rules for drivers and short-term visitors. |

| No. | Provision          | Description of change                                                                                                                                                                                                                                                                                                        |
|-----|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5   | §3.4, §4.2         | Inclusion of the exceptions to the prohibition on employing persons under 15 provided for in the Labour Code (in accordance with the Work Regulations Annex Employment of Juvenile Workers), together with the conditions for their application; addition of remediation rules in the event that child labour is identified. |
| 6   | §5                 | Specification of the persons entitled to use the reporting channels (including agency workers, trainees, subcontractors and suppliers), the subject-matter scope of reports, and the reporting channels.                                                                                                                     |
| 7   | §7.4 (new)         | Addition of the point "Responsible supply chain": communication of the Policy requirements to suppliers and subcontractors (including through the Coordination Protocol), risk assessment, cascading of requirements, remedial actions.                                                                                      |
| 8   | §9.1               | Harmonisation of the reference to the Remuneration Regulations, indicating the consolidated text of 2 January 2023 (in line with §3.5).                                                                                                                                                                                      |
| 9   | §9.3               | Change of the wording "on the date of approval by the President of the Management Board" to "by the Management Board" – harmonisation with the document details.                                                                                                                                                             |
| 10  | §1, §3.10          | Editorial corrections (spelling of "as amended", missing bracket in §3.10).                                                                                                                                                                                                                                                  |
| 11  | §3.11, SMETA table | Clarification that business ethics (SMETA 10.C) is the Company's own commitment – harmonisation with §3.10; harmonisation of the SMETA code notation (10.A, 10.C).                                                                                                                                                           |
| 12  | §3.7, §4.1         | Harmonisation of the list of protected characteristics with §4(4) of the Anti-Mobbing and Anti-Discrimination Regulations; clarification of the basis for the prohibition of discrimination on grounds of pregnancy, maternity and parenthood.                                                                               |
| 13  | §3.9               | Alignment of the description of mobbing and counteracting measures with the amendment to the Labour Code.                                                                                                                                                                                                                    |
| 14  | §3.6               | Clarification of the rules on overtime work in accordance with the Work Regulations and the Labour Code; identification of protected groups.                                                                                                                                                                                 |
| 15  | §5.1–5.3, §6.3     | Harmonisation with the Whistleblowing Regulations and the Anti-Mobbing and Anti-Discrimination Regulations; basis for the liability of management staff.                                                                                                                                                                     |

## §1. Management Statement

ADAMS Spółka z ograniczoną odpowiedzialnością (hereinafter: "ADAMS" or the "Company") is a packaging manufacturer with its registered office in Baranowo. We conduct our business in the belief that respect for human dignity and observance of human rights are the foundation of responsible business and long-term success.

This Human Rights Policy expresses our commitment to respecting and actively supporting human rights in all areas of the Company's activities — towards employees, associates, subcontractors and the local community. The Policy complies with:

- the UN Universal Declaration of Human Rights (UDHR),
- the ten principles of the UN Global Compact initiative,
- the UN Guiding Principles on Business and Human Rights (UNGPR),
- the Conventions of the International Labour Organization (ILO),
- the Ethical Trading Initiative Base Code (ETI Base Code),
- the SMETA social audit methodology (Sedex Members' Ethical Trade Audit),
- the Polish Labour Code and its implementing regulations,
- ADAMS internal regulations, in particular the Work Regulations of 2 August 2021 (as amended) and their annexes.

"A company is only as good as the people who make it."

Adam Skrzyniarz, President of the Management Board, ADAMS Sp. z o.o.

## §2. Scope of Application

---

This Policy applies to:

- **All ADAMS employees** — regardless of the type of contract, working time, position and location (Baranowo, Sady and other places of work), in accordance with §2 of the Work Regulations.
- **Management staff** — directors, department managers, team leaders and foremen, who bear particular responsibility for implementing the Policy in their teams.
- **Subcontractors and external contractors** — who are obliged to comply with the rules of the ADAMS Management System, including OHS and environmental rules (Coordination Protocol for External Contractors).
- **Suppliers and business partners** — from whom ADAMS expects compliance with standards consistent with this Policy.

## §3. Fundamental Labour Rights

---

### 3.1. Prohibition of forced labour and human trafficking (SMETA 1 / ETI BC 1)

ADAMS does not use, does not tolerate and actively counteracts all forms of forced labour, bonded labour, human trafficking and slavery. In particular:

- Employment at ADAMS is entirely voluntary — every employee has the right to terminate their employment contract subject to the notice period provided for in the Labour Code.
- Employees are not required to lodge deposits or identity documents as a condition of employment.
- Recruitment is conducted in a transparent and ethical manner — without the involvement of intermediaries charging unlawful fees.
- Any suspicion of forced labour or human trafficking must be reported without delay to the Human Resources Department or through the whistleblowing system (Annex to the Work Regulations).

Internal basis: Code of Ethics §9 point 1 (prohibition of forced, slave and prison labour) and point 5 (prohibition of requiring deposits and retaining identity documents); §6 of the Work Regulations (Employer's obligations), §4 point 3 (protection of the reporting person), Whistleblowing Regulations (channels: [naruszenia@adamsbox.com.pl](mailto:naruszenia@adamsbox.com.pl), tel. 516-181-120, whistleblower boxes — physical drop boxes for written complaints).

External basis: ILO Conventions No. 29 and 105; ETI Base Code clause 1.

### 3.2. Freedom of association and collective bargaining (SMETA 2 / ETI BC 2)

ADAMS respects the right of employees to:

- freely associate in trade unions or other workers' organisations,
- bargain collectively on terms and conditions of work and pay,
- participate in employee representative bodies.

Employees suffer no negative consequences for exercising the above rights. The Company's management is committed to open dialogue with employee representatives.

Internal basis: Management Board Order on the election of employee representatives; Code of Ethics. The Work Regulations do not contain a separate chapter on trade unions — this matter is governed directly by the Act of 23 May 1991 on Trade Unions.  
External basis: ILO Conventions No. 87 and 98; ETI Base Code clause 2.

### 3.3. Occupational health and safety (SMETA 3 / ETI BC 3)

ADAMS provides safe and hygienic working conditions in accordance with Chapter X of the Work Regulations. As part of this commitment:

- The Employer provides personal protective equipment, workwear and work footwear free of charge (Table of Workwear Allocation Standards).
- The OHS Committee regularly assesses working conditions and recommends corrective actions. The OHS Committee is chaired by the Vice-President of the Management Board, Ms Anna Skrzyniarz – in line with the requirement of ETI Base Code clause 3.5, a senior management representative is responsible for occupational health and safety.
- Employees have constant access to clean toilets, running drinking water and food lockers (§42 of the Work Regulations) enabling the hygienic storage of food.
- ADAMS does not provide accommodation for employees; the provisions on accommodation standards (ETI Base Code clause 3.4) therefore do not currently apply. Should such a benefit be introduced in the future, the Company undertakes to provide accommodation that is clean, safe and meets employees' basic needs.
- Employees are referred for mandatory preventive medical examinations before being admitted to work (§8 of the Work Regulations).
- The Sobriety Testing Procedure protects employees against hazards arising from the presence of persons under the influence of alcohol or intoxicating substances.
- Safety data sheets for hazardous substances are available on drive X:\Wspólne\BHP\pub\SPIS KART CHARAKTERYSTYK.
- Employees report accidents and hazards without delay to their supervisor or to the OHS service (§7(1)(l) of the Work Regulations).
- Every accident at work is subject to an accident investigation procedure. Reported hazards and near misses are discussed at OHS Committee meetings at least once a quarter; on this basis the Committee recommends corrective and preventive actions that eliminate or reduce sources of hazards and improve working conditions, and monitors their implementation.
- Ensuring safe and hygienic working conditions and conducting systematic OHS training is the obligation of the Employer, while compliance with OHS, sanitary-epidemiological and fire safety regulations is the obligation of every Employee (§6(c)–(e), (l) and §7(1)(c), (h) of the Work Regulations).
- Special health protection measures apply to women, in accordance with the List of Work Particularly Arduous or Harmful to Women's Health,

and to juvenile workers, in accordance with the Annex Employment of Juvenile Workers.

- ADAMS is committed to raising the level of OHS protection based on the latest technological solutions, employee training, implementation of best practices and monitoring of OHS at the workplace (Code of Ethics §8 point 1).
- In accordance with the Occupational Health and Safety Policy of ADAMS Sp. z o.o., the Company systematically identifies hazards, accidents and incidents, strives to reduce risk, and informs and instructs suppliers and subcontractors about the OHS rules applicable on the plant premises.
- Before starting work on the Company's premises, every external contractor signs the Coordination Protocol for External Contractors and receives the OHS Instructions and the General Fire Safety Instructions. The contractor's workers undergo supplementary job-specific induction training, and the Company may verify that their OHS training and medical examinations are up to date and refuse to admit them to work if they are not. The contractor reports without delay to the Head of the Technical Department every accident, breakdown or fire involving its workers.
- Drivers and other persons staying on the Company's premises for a short time are required to observe signage, wear high-visibility vests and remain only in designated areas, e.g. loading and unloading areas.

Internal basis: Work Regulations §6(c)–(e), (l) and §7(1)(c), (h) (general OHS obligations of the Employer and the Employee); Chapter X (§33–§42), including: §38 (OHS Committee), §41 (workwear), §42 (clothing and food lockers); together with the annexes, including the Code of Ethics §8 (point 1 — commitment to raising the level of OHS protection; point 2 — access to clean toilets, drinking water and hygienic food storage facilities); Occupational Health and Safety Policy of ADAMS Sp. z o.o. (approved by the President of the Management Board).

External basis: ILO Conventions No. 155 and 187; ETI Base Code clause 3; Labour Code Part X and implementing regulations on OHS.

### 3.4. Prohibition of child labour (SMETA 4 / ETI BC 4)

ADAMS does not employ children and does not tolerate child labour in its operations or in its supply chain. Minimum requirements:

- The employment of a person under 15 years of age is prohibited, subject to the exceptions provided for in the Labour Code (Article 191 §2<sup>1</sup>–§2<sup>3</sup>), referred to in §1(5)–(7) of the Work Regulations Annex Employment of Juvenile Workers. The Company may apply these exceptions only if all of the following conditions are met:
  - the employment is solely for the purpose of vocational preparation in the form of vocational training, and in the case of a person turning 15 in the given calendar year – on the terms set out for juvenile workers;
  - the person has completed the eight-year primary school;
  - the statutory representative or legal guardian has given consent, and a psychological and pedagogical counselling centre has issued a positive opinion, where required by law;
  - the person has presented a medical certificate stating that work of the given type does not endanger their health;

- the person is fully covered by the protection provided for juvenile workers.
- The Company does not make use of the possibility of children performing work for entities conducting cultural, artistic, sporting or advertising activities (Article 304<sup>5</sup> of the Labour Code).
- Juvenile workers (persons who have reached 15 but not 18 years of age) and persons employed under the exceptions referred to above may be employed only on the terms set out in the Work Regulations Annex Employment of Juvenile Workers, in particular:
  - the working time of a person under 16 may not exceed 6 hours per day, and of a person over 16 – 8 hours per day; working time includes school time to the extent resulting from the compulsory school curriculum;
  - absolute prohibition of night work (22:00–6:00) and overtime;
  - prohibition of performing prohibited work specified in the Work Regulations Annex Employment of Juvenile Workers;
  - obligation to provide the care and assistance necessary for adapting to work.
- The age and eligibility of every person are verified on the basis of an identity document before admission to work (§8 of the Work Regulations). Records of juvenile workers and documentation of employment under the exceptions are kept by the Human Resources Department.
- The rules for the protection of juvenile workers, including the prohibition of prohibited work, night work and overtime, apply accordingly to students completing vocational placements or internships at the Company.
- If it is found that a child is working in breach of the law at the Company or at one of its suppliers or subcontractors, the Company immediately stops such work while preserving the child's right to the remuneration due, notifies the child's statutory representative and, in cooperation with the competent institutions, takes action to enable the child to continue their education.

Internal basis: Work Regulations §8; Annex Employment of Juvenile Workers (§1(1)–(7) – conditions of employment, including exceptions; §2 – health protection; §3 – working time); Code of Ethics §9 [1] (prohibition of unlawful child labour). External basis: ILO Conventions No. 138 and 182; ETI Base Code clause 4; Labour Code Articles 190–206 and Article 304<sup>5</sup>.

### 3.5. Wages — legal and fair (SMETA 5 / 5A / ETI BC 5)

ADAMS undertakes to:

- Pay remuneration on time and correctly in accordance with §28 and Chapter VII of the Work Regulations.
- Ensure remuneration at least equal to the statutory minimum wage, with the obligation to introduce a higher amount by way of an annex without delay if the minimum wage rises above the remuneration specified in the contract (§5 of the Remuneration Regulations).
- Inform employees transparently about the components of their remuneration and the rules for calculating it.
- Refrain from unlawful deductions from remuneration; deductions on account of financial penalties are applied only within the limits and on the terms

of Article 108 of the Labour Code, and all disciplinary penalties applied to employees are documented in their personnel files.

- Pay remuneration for overtime work in accordance with Chapters VI and VII of the Work Regulations.
- Apply objective and fair criteria for assessing work performance and for remuneration (§6(1)(i) of the Work Regulations).
- Remuneration is paid in cash form, monthly in arrears, by the 10th day of the month following the month for which it is due; if the payment date falls on a day off, remuneration is paid one day earlier. Employees have the right to inspect the documents on the basis of which their remuneration was calculated (§14 of the Remuneration Regulations).
- In addition to basic pay, employees are entitled to additional remuneration components, including a night work allowance of 20% of the hourly rate resulting from the minimum wage, and remuneration for downtime not caused by the employee — not lower than the minimum wage specified by law, if the employee was ready to work (§9 and Annex No. 1 to the Remuneration Regulations).
- Employees are also entitled to work-related cash benefits: in respect of temporary incapacity for work, accidents at work and occupational diseases, disability pension, retirement and death severance payments, and reimbursement of business travel expenses (§13 of the Remuneration Regulations and the Annex Business Travel Allowances).

As part of developing the living wage concept, ADAMS analyses the relationship between wages and the cost of living in the Poznań region. This analysis is based, among other things, on information about candidates' salary expectations collected during recruitment interviews and on a regular review of job offers from other employers in the industry and the region, which makes it possible to keep wages at a level competitive with the local market.

Internal basis: Remuneration Regulations of ADAMS Sp. z o.o. of 1 July 2009, as amended, §5 (minimum wage), §9 (additional remuneration components), §13 (work-related cash benefits), §14 (place, time and method of payment), Annexes No. 1–2; Work Regulations Chapter VII (§28–§29 — payment of remuneration); §26 (overtime pay for management staff); §31 (disciplinary penalties); Code of Ethics §9 points 3–4; Management System Policy of ADAMS Sp. z o.o. (commitment to ensuring fair work and fair remuneration for employees); Annex Incentive Benefits Regulations, §4 point 3 (prohibition of discriminatory granting of incentive benefits).

External basis: ILO Conventions No. 26 and 131; ETI Base Code clause 5.

### 3.6. Working hours (SMETA 6 / ETI BC 6)

Working time at ADAMS is governed by Chapter VI of the Work Regulations. Key principles:

- Daily rest: at least 11 hours of uninterrupted rest (§22(7)).
- Weekly rest: at least 35 hours (§22(7)).
- Weekly working time including overtime may not exceed an average of 48 hours in the adopted settlement period (§21(2)).
- Annual overtime limit: 416 hours per employee (§21(3)).
- The working time schedule is communicated to employees at least 7 days before it takes effect (§22(9)).

- Working time is recorded in the RCP (time and attendance) system.
- Overtime work is permitted only in the cases specified in Article 151 §1 of the Labour Code and is performed only on the basis of a prior instruction from the supervisor issued in writing or electronically (§21(4)(a) of the Work Regulations). Work performed outside the schedule without such an instruction is neither ordered nor accepted.
- Overtime work is not a permanent element of work organisation and does not replace regular employment. Supervisors plan it in advance, where possible in consultation with employees, taking into account their personal and family situation and distributing it evenly among employees. The Company does not put pressure on employees to work overtime beyond the cases justified by law.
- Overtime work may not be ordered for pregnant employees or juvenile workers, and for employees caring for a child under the age of 4 and employees with disabilities – only with their consent, on the terms set out in the law.
- Persons holding managerial positions referred to in §26 of the Work Regulations perform work outside normal working hours when necessary, on the terms set out in that provision.

Internal basis: Work Regulations Chapter VI (§21–§27); Rules for Electronic Working Time Recording.

External basis: ILO Convention No. 1; ETI Base Code clause 6; Labour Code Articles 128–151<sup>4</sup>.

### 3.7. No discrimination (SMETA 7 / ETI BC 7)

ADAMS ensures equal treatment of all employees. Any discrimination — direct or indirect — is prohibited on grounds of:

- sex (including pregnancy, maternity and parenthood), gender identity, age, disability,
- race, ethnic origin, nationality, religion, denomination or non-denominational status,
- sexual orientation, marital status and family situation,
- trade union membership, political opinions, type or extent of employment, as well as other characteristics protected by law.

The prohibition of discrimination covers all stages of the employment relationship: recruitment, remuneration, training, promotion, assignment of tasks, performance appraisal and termination of the contract.

Harassment and sexual harassment are particular forms of discrimination and are strictly prohibited.

Beyond the prohibition of discrimination, ADAMS actively promotes equal opportunities in the workplace. As part of a dedicated equality-based approach, the Company:

- in recruitment, uses job advertisements that are neutral in terms of sex, age and other protected characteristics, and standardised candidate selection criteria based on the Job Requirements Classification, limiting the influence of unconscious bias;

- provides equal access to training and professional development for all employees, regardless of sex, age, disability or other protected characteristics;
- bases decisions on professional development and promotion on objective competence criteria and work results set out in the Annual Review Regulations, whose provisions expressly prohibit conducting or using performance appraisals in a manner that discriminates on grounds of protected characteristics;
- monitors the structure of employment, training and promotions with regard to maintaining equal opportunities.

Internal basis: Annex Anti-Mobbing and Anti-Discrimination Regulations (§4(4) — list of non-discrimination grounds, consistent with this paragraph); Code of Ethics §9 point 2 (prohibition of discrimination as a form of hostile/inhumane treatment); Staff Recruitment Instruction (In/3.2/01) — equality principles in recruitment; Annex List of Work Particularly Arduous for Women; Annex Annual Review Regulations (Introduction — prohibition of discriminatory use of performance appraisal).

External basis: ILO Conventions No. 100 and 111; ETI Base Code clause 7; Labour Code Articles 18<sup>3</sup>a–18<sup>3</sup>e.

### 3.8. Regular employment and decent working conditions (SMETA 8 / ETI BC 8)

ADAMS undertakes to:

- Conclude written employment contracts with employees specifying the terms of employment.
- Inform employees of the terms of the contract before it is signed.
- Refrain from forms of employment intended to avoid the employer's obligations under labour law. Civil-law contracts (e.g. mandate contracts) are used only where the nature of the work allows it, and not in cases that meet the characteristics of an employment relationship specified in Article 22 of the Labour Code.
- Use temporary employment agencies and subcontractors responsibly — verifying the terms of employment of their workers.

Internal basis: Work Regulations §3 (definitions), §8 (pre-employment documentation); the written form of the employment contract and the obligation to inform about the terms of employment arise directly from Article 29 of the Labour Code (the Regulations do not contain a separate chapter on this matter); Code of Ethics.

External basis: ILO Convention No. 95; ETI Base Code clauses 8 and 8A.

### 3.9. No inhumane treatment (SMETA 9 / ETI BC 9)

ADAMS does not tolerate mobbing, discrimination, harassment or any other conduct that violates the dignity or personal rights of an employee. Mobbing is understood in accordance with Article 94<sup>3</sup> of the Labour Code and point 1 of the glossary of the Anti-Mobbing and Anti-Discrimination Regulations as persistent harassment of an employee – conduct that is repeated, recurring or continuous, regardless of whether it comes from a supervisor, co-worker, subordinate or a person cooperating with the Company, and regardless of the perpetrator's intent. The Company systematically counteracts such conduct through preventive measures, detecting and responding to breaches, and remedial actions and support for those affected, on the terms set out in the Anti-Mobbing and Anti-Discrimination Regulations.

Internal basis: Code of Ethics §9 point 2 (prohibition of hostile and inhumane treatment); Anti-Mobbing and Anti-Discrimination Regulations; Whistleblowing Regulations.  
External basis: ETI Base Code clause 9; Labour Code Article 94<sup>3</sup>.

### 3.10. Environmental protection (SMETA 10.A)

ADAMS is currently preparing for a 2-pillar SMETA audit which — in addition to Labour Standards and Health & Safety — also includes the core environmental assessment (SMETA 10.A). The requirements of this area are therefore within the scope of the audit. Only the extended environmental pillar (SMETA 10.B) and the business ethics pillar (SMETA 10.C), relevant to the 4-pillar audit, remain outside its scope. Within area 10.A, the Company:

- keeps up to date with local, regional and national environmental legislation applicable to the site (SMETA 10.A.A);
- complies with the applicable environmental legislation, including on waste management and air emissions, and holds the required documentation and permits concerning the use of resources (water, energy, materials) and waste management (SMETA 10.A.B);
- limits the consumption of raw materials, energy and water in production processes where this is technically and economically justified;
- holds an FSC certificate confirming the responsible sourcing of raw material for the production of corrugated cardboard packaging, and manages production waste rationally and segregates it with a view to recycling.

ADAMS is currently working on formalising a system for identifying and eliminating discrepancies between customers' environmental standards and the environmental impact of its own operations (SMETA 10.A.C) and on a consolidated list of hazardous substances used in production or contained in purchased components, compliant with customer requirements and the regulations of destination countries (SMETA 10.A.D) — these elements will be completed before the audit. Outside the scope of the 2-pillar audit currently being prepared are the systematic measurement of all environmental indicators (e.g. carbon footprint broken down into Scopes 1–2) and formal reduction targets, which belong to the extended environmental pillar (SMETA 10.B). As the environmental management system develops, the Policy will be supplemented with relevant commitments and indicators.

Internal basis: Code of Ethics §5 (Environment-based approach — compliance with environmental law, analysis of environmental risks, rational management of resources, waste minimisation); Management System Policy of ADAMS Sp. z o.o. (commitment to continuous improvement of environmental impact, approved by the President of the Management Board); certificate FSC-STD-40-004; waste management procedures in force at the Company.

External basis: SMETA 10.A (environmental pillar — within the scope of the 2-pillar audit; Workplace Requirements 10.A.A–10.A.D); SMETA 10.B (extended environmental pillar — outside the scope of the audit currently being prepared); Environmental Protection Law Act.

### 3.11. Business ethics and prohibition of corruption (SMETA 10.C)

ADAMS conducts its business ethically and transparently. The principles of business ethics are the Company's own commitment, independent of the scope of the SMETA

audit. This area corresponds to the SMETA 10.C pillar (Business Ethics). We undertake to:

- Comply with the anti-corruption principles set out in the Anti-Corruption Policy.
- Not offer, accept or request benefits that could influence business decisions.
- Be transparent in relations with business partners, regulators and auditors.
- Keep reliable records and record production parameters (BRC — 10 fundamental principles).

Internal basis: Anti-Corruption Policy – guidelines on handling benefits; Code of Ethics.

External basis: United Nations Convention against Corruption; Act of 28 October 2002 on the Liability of Collective Entities for Acts Prohibited under Penalty; SMETA 10.C (business ethics pillar – outside the scope of the 2-pillar audit currently being prepared).

## **§4. Special Protection of Vulnerable Groups**

---

### **4.1. Women and pregnant employees**

ADAMS applies special protection to female employees, in particular:

- Work particularly arduous or harmful to women's health is specified in the List of Work Particularly Arduous or Harmful to Women's Health and is strictly prohibited.
- A pregnant employee may not perform work requiring constant carrying of loads over 3 kg, work in a forced position for more than 3 hours per day, or work at a screen monitor for more than 4 hours per day.
- The head of the organisational unit is obliged to change the employee's scope of duties without delay after being informed of the pregnancy.
- Discrimination on grounds of pregnancy, maternity or parenthood, including in establishing and terminating the employment relationship, setting remuneration, promotion and access to training, is prohibited (§4(4) of the Annex to the Work Regulations – Anti-Mobbing and Anti-Discrimination Regulations; Article 18<sup>3a</sup> and Article 177 of the Labour Code). Pregnant employees and employees exercising parental rights are covered by the special protection of the employment relationship provided for in the Labour Code.

### **4.2. Juvenile workers**

The rules for the protection of juvenile workers, also applied to persons employed under the exceptions referred to in §3.4, derive from the Annex to the Work Regulations – Employment of Juvenile Workers:

- Absolute prohibition of prohibited work specified in the list.
- Maximum working time: 6 hours/day (under 16), 8 hours/day (over 16).
- Prohibition of night work (22:00–06:00) and overtime.
- Obligation to provide care and support in adapting to work.

### **4.3. Migrant and agency workers**

ADAMS undertakes to provide agency and migrant workers with terms of employment at least equivalent to those of permanent employees in the same positions. Recruitment intermediaries are verified for compliance with labour law requirements.

### **4.4. Employees with disabilities**

Persons with disabilities are treated with due respect and without any discrimination. ADAMS takes reasonable accommodation measures enabling them to perform their work effectively.

## §5. Breach Reporting System and Whistleblower Protection

ADAMS provides safe, confidential and effective channels for reporting breaches of human rights and other irregularities. The Whistleblowing Regulations are contained in an Annex to the Work Regulations.

The reporting channels may be used by the persons indicated in §3(2) of the Whistleblowing Regulations – not only the Company's employees but also, among others, former employees and job applicants, temporary workers, associates, workers of contractors, subcontractors and suppliers, business partners, trainees, interns and volunteers. Reports may concern in particular breaches of human rights, ethical principles, OHS regulations and environmental protection.

### 5.1. Available reporting channels

- **E-mail:** [naruszenia@adamsbox.com.pl](mailto:naruszenia@adamsbox.com.pl)
- **Telephone:** 516-181-120
- **Whistleblower boxes:** drop boxes for written reports in Baranowo and Sady
- **In person:** with the Report Handling Coordinator (Jolanta Janiak, HR and Payroll Department)
- **External entity:** attorney-at-law (radca prawny) Mr Paweł Nowak, e-mail: [nowak@atm.legal](mailto:nowak@atm.legal), tel. +48 61 102 42 62, office address: ul. Wolsztyńska 5, 60-361 Poznań
- **Mobbing and discrimination cases:** additionally the Human Resources Department, [mobbing@adamsbox.com.pl](mailto:mobbing@adamsbox.com.pl) – under the Anti-Mobbing and Anti-Discrimination Regulations (named reports); anonymous reports are accepted on the terms set out in the Whistleblowing Regulations.

### 5.2. Whistleblower protection guarantees

- The identity of the whistleblower is strictly protected throughout the proceedings.
- The whistleblower is protected even if the reported breach is not confirmed, provided that they acted in good faith.
- Any retaliation against the whistleblower is prohibited and may result in criminal liability of the perpetrator (up to 2 years' imprisonment).
- The list of prohibited retaliatory actions includes, among others: reduction of remuneration, withholding of promotion or training, change of position, negative performance appraisal.
- Receipt of a report is confirmed within 7 days of its receipt. The investigation generally lasts up to 30 days from its initiation (in particularly complex cases – up to 60 days), and feedback is provided to the reporting person no later than 3 months after confirmation of receipt of the report (detailed time limits – §5 and §9 of the Whistleblowing Regulations).

### 5.3. Procedure for managers

Every manager who receives a report concerning a breach of human rights is obliged to:

1. Take every report seriously – including anonymous or oral reports – and forward it without delay to the Report Handling Coordinator and, in named cases of mobbing and discrimination, to the Human Resources Department.
2. Maintain strict confidentiality of the reporting person's identity and refrain from attempting to establish the identity of the author of an anonymous report.
3. Temporarily separate the parties if there is a risk of the breaches continuing.
4. Document facts (dates, places, witnesses) — not opinions and rumours.
5. Monitor the course of the proceedings without interfering with their substance.

## **§6. Responsibility and Implementation**

---

### **6.1. Responsibility of the Management Board**

The Management Board of ADAMS Sp. z o.o. exercises ultimate oversight of compliance with the Human Rights Policy and is responsible for:

- approving the Policy and its updates,
- providing the resources necessary to implement the Policy,
- an annual review of the effectiveness of human rights measures.

### **6.2. Responsibility of the Human Resources Department**

The Human Resources Department is the owner of this Policy and is responsible for:

- updating the Policy and related internal regulations,
- conducting training for employees and management staff,
- organisational support for the breach reporting system operated by the Report Handling Coordinator,
- monitoring indicators and preparing reports for the Management Board,
- communication with SMETA auditors and other external verification bodies.

### **6.3. Responsibility of management staff**

Directors, department managers, team leaders and foremen are obliged to:

- comply with the Policy and set an example of appropriate conduct,
- respond to any sign of a human rights breach in their team,
- participate in training on human rights and response procedures,
- forward reports concerning breaches in accordance with §5.3,
- prevent juvenile workers and pregnant women from performing prohibited work.

A manager's tolerance of human rights breaches in the team they manage, including failure to respond to mobbing, discrimination or retaliation against persons reporting breaches, may constitute a serious breach of employee duties and result in disciplinary liability, termination of the employment contract and, in cases provided for by law, criminal liability. Basis: §32(y) of the Work Regulations; §3(1) and (2) of the Annex to the Work Regulations – Anti-Mobbing and Anti-Discrimination Regulations.

### **6.4. Responsibility of every employee**

Every ADAMS employee is obliged to:

- read this Policy and act in accordance with its principles,
- report observed human rights breaches through the appropriate channels,
- mutually respect the dignity of co-workers,
- participate in human rights training.

## **§7. Human Rights Due Diligence**

---

ADAMS conducts a human rights due diligence process in accordance with the UN Guiding Principles (UNGPs). The process includes:

### **7.1. Risk identification and assessment**

- Annual assessment of human rights risks in the Company's operations and supply chain.
- Particular attention is paid to vulnerable groups: agency workers, migrant workers, juvenile workers, pregnant women.
- SMETA audits conducted by external AAC (Affiliated Audit Company) auditors.

### **7.2. Preventive and corrective actions**

- Implementation of Corrective Action Plan Reports (CAPR) after each SMETA audit.
- Mandatory training for all employees and management staff.
- Monitoring of the implementation of corrective actions by the Human Resources Department.

### **7.3. Monitoring and reporting**

- Annual or quarterly internal reports to the Management Board on human rights indicators.
- Annual review of the effectiveness of measures, taking into account the results of audits and whistleblower reports.
- Sharing SMETA audit results with customers and business partners via the Sedex platform.

### **7.4. Responsible supply chain**

ADAMS expects its suppliers, subcontractors and business partners to comply with standards consistent with this Policy. To this end, the Company:

- communicates the Policy requirements to suppliers and subcontractors, in particular through contractual provisions, annexes to contracts, supplier declarations and the Coordination Protocol for External Contractors,
- assesses suppliers and subcontractors for social, environmental and ethical risks, with particular regard to temporary employment agencies and service subcontractors performing work on the Company's premises (business partner assessment forms),
- expects suppliers and subcontractors to pass on equivalent requirements to their own subcontractors and business partners,
- where non-compliance is identified, expects corrective actions to be implemented within an agreed time frame; serious or repeated breaches may result in the restriction or termination of cooperation.

## **§8. Training and Awareness Raising**

---

ADAMS provides regular human rights training for:

- **All new employees** — as part of induction training (or during the first week of work).
- **Management staff** — mandatory training on identifying, handling and reporting cases of breaches (every 2 years or after each update of the regulations).
- **Production employees** — BRC training covering, among other things, human rights and the ADAMS organisational culture (annually).

After each training session, the following are collected:

- attendance lists signed by participants,
- knowledge test results (e.g. Google Forms),
- statements of acknowledgement of the Anti-Mobbing Regulations and the Whistleblowing Regulations.

## §9. Final Provisions

---

### 9.1. Related documents

This Policy is integrally linked to the following ADAMS documents:

- Work Regulations of ADAMS Sp. z o.o. of 2 August 2021, as amended
- Anti-Mobbing and Anti-Discrimination Regulations
- Whistleblowing Regulations
- List of Work Particularly Arduous or Harmful to Women's Health
- Employment of Juvenile Workers
- Incentive Benefits Regulations
- Code of Ethics
- Anti-Corruption Policy – guidelines on handling benefits
- Remuneration Regulations of ADAMS Sp. z o.o. of 1 July 2009, as amended
- Cybersecurity Policy
- Anti-Money Laundering, Counter-Terrorist Financing and Sanctions Compliance (AML) Policy
- Competition Law Compliance Policy
- Supply Chain Diversity Policy
- OHS Policy

### 9.2. Policy updates

The Policy is reviewed every two years or whenever there are:

- material changes in Polish or international law,
- SMETA audit results indicating the need to supplement the Policy,
- new regulations entering into force, including amendments to the Labour Code concerning mobbing and discrimination.

### 9.3. Entry into force

This Human Rights Policy enters into force on the date of its approval by the Management Board and applies to all employees, associates and subcontractors of ADAMS Sp. z o.o.