



Ethical Code for CROMARIS d.d.

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INTRODUCTION

CROMARIS d.d. (hereinafter referred to as the "Company") is a successful Croatian company with a long-term development vision and a high standard of professional conduct, contributing to the good reputation and sustainable operations of the Company through its responsible and ethically grounded business practices. Our operations do not only depend on our own production, but the corporate culture of the Company and relationships with stakeholders are among the important factors that contribute to CROMARIS d.d. being recognized as a successful business entity. Therefore, the Company's Management Board has adopted this Ethical Code (hereinafter referred to as the "Code"), which defines the standards of professional and ethical conduct that we expect all employees and stakeholders of the Company to adhere to. The ethical standards described in this Code are guidelines that help us make correct and fair decisions when facing challenges in our daily work.

The ethics of the Company's business system stem from the belief in the importance of insisting on the personal responsibility of each individual, within a system of accepted rules of conduct. It is indisputable that such a system fully respects all applicable legal provisions of the Republic of Croatia and all the markets where the Company operates.

We are aware that no Ethical Code can cover every possible situation. In case of any uncertainties or doubts about the correct course of action, or the application of the provisions of this Code in specific situations, inquiries can be submitted in writing or orally to the Company's legal department.

The Supervisory Board of the Company oversees the implementation of the Code and monitors its effectiveness through reports from the Management Board, while the Management Board monitors the reports of the Ethics Committee and the organizational unit responsible for managing human resources, as well as authorized persons appointed according to legal regulations. The relevant reports are submitted in the manner defined by this Code and other internal documents of the Company.

When this Code refers to or cites specific regulations of the Republic of Croatia or another country, or to general acts of the Company, the reference or citation applies to the regulation or general act in force at the time of the adoption of this Code, as well as any later amendments or supplements to such regulation or general act.

The terms used in this Code, which have gendered meanings, are used neutrally and refer to both male and female individuals.

I. APPLICATION OF THE CODE

The Code encompasses ethical rules accepted by the Company, which are applied to all stakeholders in the Company's business activities. The Code specifically obligates all employees and other individuals who, as board members, managers, or in any other capacity, are authorized by special law to independently or jointly manage business operations, and who are employed by or work for the Company. It is binding and applies as an internal Company document.

In the companies owned by the Company, reasonable efforts will be made to ensure that such companies responsibly implement the ethical rules of conduct of the Company. All other stakeholders are also expected to act in accordance with the Code's rules.

The Code represents ethical rules that must be respected, indicates potential violations of the Code, provides insight into the identification and management of ethical issues, and clarifies the reporting of unethical behavior. Some parts of the Code, and the topics covered within them, are of greater importance for certain business areas, functions, and organizational units than for others. However, it should be emphasized that any violation of ethical rules by an individual can harm the reputation of the Company and damage public trust. Therefore, every stakeholder is expected to be aware of their obligations and act in accordance with the Code. The Code primarily regulates forms of conduct that arise in business activities, specifically concerning attitudes towards work, colleagues, business partners, and the public; however, all individuals to whom the Code applies are expected to act in accordance with the Code and avoid unacceptable behavior that contradicts it, even outside the business environment.

Regarding the Code, it should be emphasized that:

- the Code does not foresee or provide instructions for every possible situation, nor does it address every topic in detail. If stakeholders have any doubts about how to act in a particular situation, they should seek practical guidance. The procedure for requesting guidance is outlined in Chapters VII and VIII of the Code;

- the laws and/or other regulations applicable to the Company also establish obligations regarding certain topics covered by the Code; therefore, stakeholders should be aware of the existence of these regulations and act in accordance with them;
- the Code does not necessarily contain all the rules governing certain actions. If the law permits and allows a different approach to a particular issue, but the Code addresses it differently, the provisions of the Code should be applied. An exception to the application of the Code, especially if it addresses a matter less favorably than the law, may only occur if it involves the worker's most favorable rights under mandatory provisions. In case of doubt about the proper approach to a specific action due to a difference or variation in the Code's provisions and regulations, guidance should be sought before making a decision and taking action, as specified in Chapters VII and VIII of the Code.

Managers in the Company oversee and manage the work of other employees and have a special responsibility to ensure a culture of ethical conduct by:

- setting an example of ethical behavior through their own actions;
- taking all necessary actions to ensure the Code is known to all stakeholders to whom it applies and that its rules are thoroughly explained and properly understood;
- continuously monitoring the behavior of employees according to ethical principles;
- ensuring that the rules of the Code are applied and respected;
- supporting employees who inquire about issues related to the Code or who, in good faith, report violations of the Code. Managers are obliged to ensure that such employees are not placed at a disadvantage or have their employment rights violated if they approach the Code's rules or report violations in good faith;
- taking ethical behavior policies into account when evaluating employees;
- reporting unethical conduct to the Ethics Committee without hesitation and without the disclosure of personal data, in accordance with the ethical procedure rules, if the unethical conduct is beyond their jurisdiction or competence.

II. PRINCIPLES OF COMPANY OPERATIONS

The basic principles of the Company's operations are the foundation of who we are, how we develop our business, create value, and generate new opportunities:

- compliance with work and business operations;
- professionalism and expertise;
- transparency in business operations;
- diligence and objectivity;
- independence and impartiality in professional conduct;
- reliability and responsibility;
- innovation;
- excellence in talent selection and open opportunities for advancement within the system.;
- a strong sense of social responsibility and a commitment to the well-being of the community in which we operate;
- zero tolerance for corruption.

In order to consistently apply the principles of operations in relations with all interested parties, the Company undertakes to adhere to the following principles:

2.1 Obligations in relations with Employees

- ⇒ promoting human rights and workers' rights in all aspects of the employment framework (equality in employment criteria, rewards, and promotion, health and safety at work, prohibition of child labor, working hours and employees' free time, the right to collective bargaining)
- ⇒ prohibition of discrimination and harassment
- ⇒ valuing of each employee's contribution in the decision-making process, enabling continuous learning, professional development, and knowledge sharing
- ⇒ transparent communication regarding job requirements, tasks, plans, and the status of the Company
- ⇒ care for the physical, moral, and cultural integrity of individuals and ensuring a safe and healthy working environment
- ⇒ ensuring open and two-way communication at all hierarchical levels with the aim of providing feedback and expressing concerns
- ⇒ promoting an organizational climate based on respect, transparency, and safety

- ⇒ application of objective merit-based criteria in all human resources management processes
- ⇒ Valuing diversity as a valuable resource in achieving product and process quality

2.2. Obligations in relations with Customers

- ⇒ acting in accordance with the principles of transparency, fairness, and equality in contracting
- ⇒ transparency in presentation of product and service information
- ⇒ professional, moral, and approachable relationship with customers
- ⇒ ensuring high quality of offered products and services and continuous innovation investments
- ⇒ listening to customer needs by continuously monitoring their satisfaction and responding promptly to complaints

2.3. Obligations in relations with Suppliers

- ⇒ acting in accordance with the principles of transparency, fairness, and equality in contracting
- ⇒ valuing the criteria of quality, professional and social responsibility, the ability to make innovative contributions, reputation, and the long-term nature of cooperation in selecting suppliers
- ⇒ ensuring impartiality in selecting suppliers
- ⇒ adhering to all contractual obligations with suppliers
- ⇒ not accepting gifts or other benefits from suppliers that could influence their impartial selection
- ⇒ avoiding relationships with suppliers or customers who violate any legal provisions or ethical standards in their business operations

III. PRINCIPLES OF PROFESSIONAL CONDUCT

The Company adopts the Ethical Code designed to ensure honest communication among its employees, accountability for their words and actions, fairness and equality towards colleagues and business partners, and compliance with applicable laws, regulations, and strategies that affect our business operations.

The company's policy is to respect the laws of the countries in which we operate, as well as all regulatory requirements impacting our business. This includes adherence to regulations related to market competition, trade, securities, copyright, employment, health and safety, and the environment. All employees are expected to comply with applicable laws and ethical standards and treat all individuals they encounter with dignity.

Abuse and fraud are not tolerated by the Company. Any abuse or fraud, whether small or large, harms the Company, our employees, and shareholders.

The application of principles of professional conduct covers a range of actions such as:

- managing business through transparent reporting and record-keeping, protecting confidential information, company assets, and intellectual property, promoting positive media communication, preventing conflicts of interest, adhering to legal provisions, fair market competition, and preventing bribery, corruption, and fraudulent practices;
- in internal relations, protecting the professional workplace from discrimination and harassment, protecting health and safety, proper use of electronic communication and information technology, prohibiting the abuse of drugs and alcohol, protecting non-smokers, receiving and giving gifts, and political activities;
- in confidential business relations and responsible managing with stakeholders, it is essential that business relationships are based on honest and proper approaches, correct and appropriate communication with business partners, investing in society through various means, sponsorships and donations, collaborating with local communities, and managing operations in a way that protects the environment;
- raising questions and addressing concerns through various communication channels, including the initiation of ethical procedure.

IV. BUSINESS MANAGEMENT

4.1. Transparency in Reporting and Record-Keeping

Proper and accurate recording of business events in business books, suppliers and customers data, financial reporting in accordance with applicable regulations, internal acts, and financial reporting standards are crucial for the sustainable operation of the company.

It is the duty of the Management Board to maintain accurate and complete financial records that fairly and impartially reflect the company's transactions and assets and to maintain an internal control system sufficient to ensure that transactions are properly authorized, executed, and recorded. Related to all the transactions, detailed supporting documentation will be ensured and accurately maintained, allowing for auditing. Accurate record-keeping and reporting ensure compliance with our legal obligations and enhance our reputation and credibility. Those involved in creating, processing, and recording such information are responsible for its accuracy and reliability.

The Company ensures that shareholders, the Supervisory Board, and the financial public receive complete, accurate, timely, and understandable information about significant aspects of the Company's financial condition and performance. However, this obligation extends beyond financial information, and therefore, all must ensure that business reports, whether financial or otherwise, and in any form, are accurate, timely, and complete.

It is the duty of managers to report accurately, completely, and promptly to the Management Board regarding all relevant performance indicators in their area, market trends, changes, and difficulties. Any actions intended to conceal or falsify the true nature of any transaction conducted by or relating to the company are prohibited.

Every employee is responsible for reporting all significant information from their operational segment, including observed difficulties, deviations, or failures, promptly and fully to their manager to ensure timely treatment of the situation and potentially implement corrective actions. Employees must not knowingly misrepresent, omit, or encourage others to misrepresent or omit facts about business activities that they are obligated to report to their manager.

4.2. Confidential Information

All data used in the business process, including computer programs and other data, regardless of their form and storage method, created or used for conducting the company's business activities, are considered business data and represent Company assets.

Confidential information include those that are not publicly available and are not easily disclosed, such as trade secrets, strategies and forecasts, potential financial transactions or affiliations, relationships with customers and suppliers, production plans, pricing and marketing information, business and sales policies, non-public revenues and other financial reports, trade secrets, contract data, internal

analyses, studies, etc., information affecting the Company's competitive position, and other documents declared as "confidential" or "restricted," or documents or data deemed business secrets by the Company's Management Board.

Employees are prohibited from disclosing the company's confidential information to anyone outside the company, including family and friends, unless the disclosure is authorized or requested for company needs or required by applicable laws. Employees must avoid sharing confidential information with colleagues who do not need to know such information and avoid discussing confidential matters in public places. Employees must take all necessary steps to protect our confidential and proprietary information and prevent its improper or unauthorized disclosure. Such confidential information must not be exchanged via blogs, personal websites, or social media.

Each employee is responsible for the proper use, safekeeping and protection of data considered business secret, which they have learned in the course of performing their duties and tasks within the Company. If a business secret is lost or disclosed, the company's management will immediately initiate an investigation to determine the circumstances under which the secret data was lost or disclosed and take necessary steps to prevent any harmful consequences. The responsible employee for the breach of the trade secret is liable for breaching their work duties and may be subject to material and criminal penalties depending on the consequences of the loss or disclosure of the secret data in accordance with specific regulations.

The company respects the privacy of employees, and personal data is collected, processed, used, and stored only to the extent necessary and in accordance with legal regulations. Only employees with appropriate authorization and a business need to access personal data may do so, and they must handle it with confidentiality.

In addition to safeguarding the confidentiality of the company's data and information, employees must also respect the ownership of other companies' data and information, which constitute the assets of those companies. This includes, but is not limited to, respecting copyright and other legally protected rights related to data, works, and information.

4.3. *Protection of Company Assets*

The Company possesses numerous tangible and intangible assets, financial and non-financial resources of significant value. All users must safeguard these assets, as poor or insufficient management of any

company asset or resource is considered a violation of the company's and shareholders' interests. Employees, suppliers, contractors, and business partners are required to take responsibility for maintaining the integrity and for the proper, economical, and effective use of company assets. Each employee and authorized individual may only use the company's funds, assets, and resources for lawful and authorized business purposes. Portable business equipment or equipment for working from home (e.g., laptops and mobile phones), as well as any other equipment provided to employees for work purposes, remain the property of the company and must be used with care.

4.4. Protection of Intellectual Property

In general, intellectual property is something unique created within the company's business. This includes, among other things, copyrights, patents, designs, trademarks, trade secrets, internal knowledge, and may include:

- something like a new product, technical solution, development, or process created within the company,
- product design or appearance,
- brand or logo,
- written works, including website content or brochures,
- artistic works such as photographs or illustrations,
- computer software.

The Company consistently produces valuable business concepts, strategies, and proprietary information that require protection. Such information results from the company's actions and is part of the intellectual capital that can, in certain cases, be legally protected. Intellectual property created or purchased with the Company's resources becomes the company's property and cannot be private or personal property.

As a part of protecting its intellectual property, the company may:

- prevent others from using without our permission, what we have created,
- charge others for the right to use what we have created.

In this context, the Company respects others' works and takes care not to infringe on others' intellectual property rights and expects the same from others.

4.5. Media Communication

Only employees who have authorization are allowed to respond to inquiries about the Company or its operations that may be directed by the press or other members of the social, financial, and media

communities. This applies to all communication channels and forms: written communication (email, fax, regular mail, SMS and MMS messages, social media) and oral communication (in person, by phone).

It is not allowed to encourage, spread, or comment on untrue or unverified information within or outside the Company. Furthermore, without prior explicit consent from those authorized for media communication about the Company's operations, no information or opinions about the Company's business strategy, operations, results, or other facts may be shared or conveyed to the media.

In the event of receiving any inquiries, each employee is obligated to forward them to the organizational unit responsible for corporate communications within the Company.

4.6. Conflict of Interest

All members of the Management Board, Supervisory Board, shareholders, and employees must act in the best interest of the Company. Therefore, they are required to avoid any situation that could place them in a conflict of interest with the Company. They must not have any financial, ownership, or other relationships with suppliers, customers, or other business partners that could negatively affect their independence in making decisions on behalf of the Company.

Members of the Management Board and Supervisory Boards, as well as employees, must not use their position to favor any private interest, including favoritism towards family members, acquaintances, or friends. Such favoritism may include arrangements for preferential business terms, agreements on prices, securing employment, gifts, entertainment, or other tangible or intangible benefits.

Members of the Management Board and Supervisory Boards must not, without prior written approval from the Supervisory Board, provide services or have a financial interest in other companies that are or may become suppliers, customers, or competitors of the Company, nor engage in or cooperate with other companies on matters or activities that could be in conflict with the Company's interests. Any business or voluntary engagement outside the Company must not interfere with the employee's work at the Company, must not involve using the Company's assets or facilities, should not implicitly or explicitly involve sponsorship by the Company, and must not create the potential for negative publicity for the Company. To comply with the provisions of this Code, such individuals must inform the Management Board and Supervisory Boards of their additional activities and seek written consent from the Supervisory Board for such actions.

Employees of the Company must not, without prior written approval from the Management Board, provide services or have a financial interest in other companies that are or may become suppliers, customers, or competitors of the Company, nor engage in or cooperate with other companies on matters or activities that could be in conflict with the Company's interests. Any business or voluntary engagement outside the Company must not interfere with the employee's work at the Company, must not involve using the Company's assets or facilities, should not implicitly or explicitly involve sponsorship by the Company, and must not create the potential for negative publicity for the Company. To comply with the provisions of this Code, employees must inform the Management Board of their additional activities and seek written consent from the Management Board for such actions.

Before accepting membership in management, supervisory, or other governance bodies of companies, government, or non-governmental organizations that could be linked to the Company, it is necessary to inform their superior and obtain written consent from the human resources management unit. Members of the Management Board may also need prior approval from the Supervisory Board, in cases stipulated by internal documents.

The detailed procedure for preventing and managing conflicts of interest is defined by the Conflict of Interest Management Policy.

4.7. Compliance with Legal Provisions

In accordance with the Company's principles of operation, the Company's policy is to comply with all applicable legal regulations in Croatia and the markets in which we operate. It is the responsibility of the Management Board, all managers, and each employee to be familiar with the legal regulations governing their area of business activity and to comply with their provisions.

The Legal Department regularly informs the Management Board, managers, and all employees about significant changes in applicable laws or new legal provisions. The Legal Department is always available to provide legal advice, clarify legal provisions, or assess the appropriateness of specific actions. In addition to the important advisory role of the Legal Department, it is the Management Board's duty to ensure compliance with and application of all legal regulations in daily operations.

If an employee has any doubts or concerns regarding the legal compliance of any action they are involved in, they must seek advice from the Legal Department and act according to the advice or instructions received.

4.8. Market Competition

The Company operates in compliance with the legal regulations and other accepted standards of fair competition and business practices in Croatia and the EU in procedures that regulate market competition. Full compliance with competition laws is not only legally required but also associated with attitudes and cultures that can have a positive effect on operations. In market competition, the Company participates energetically but fairly, adhering to all provisions of laws that protect competition and the integrity of the market.

The manner in which results are achieved is as important as the results themselves, and respecting market competition rules does not limit an agile and high-quality market performance. On the contrary, a market approach that aligns with the highest standards of market competition protection brings new quality to the Company's products and services, while excluding risks arising from different behavior. Practices that disrupt market competition are unacceptable and will not be tolerated by the Company.

All employees of the Company are prohibited from participating in agreements to restrict market competition, including written or oral agreements between two or more companies, coordinated actions, or decisions by business associations aimed at preventing, restricting, or distorting market competition within the relevant market. Additionally, initiating, conducting, or participating in activities that abuse the Company's dominant position, such as price discrimination, defining predatory or excessive prices, imposing exclusive purchases, conditional rebates, product tying, or refusal to cooperate or supply, is also prohibited. The obligations of each employee regarding the protection of market competition exist regardless of whether the individual personally participated in negotiations, concluded agreements, or similar activities, or whether they became aware of them through other means. Each employee is obligated to immediately inform the relevant organizational units about any actions they notice that could represent a violation of market competition protection provisions.

4.9. Bribery and Corruption

The Company does not engage in corruption and does not tolerate it in any form. Corruption refers to the illegal use of influence to gain personal benefit or benefit for another person and includes:

- Offering, promising, giving, or requesting anything of value or considered a service to private individuals or third parties with regard to their relationship with decision-makers, in order to unlawfully influence them for the purpose of gaining a business advantage (active bribery).
- Illegally requesting, demanding, accepting, or receiving anything of value or considered a service, to gain an advantage in any form, in exchange for or as a condition to fulfill obligations or influence a third party to do the requested (passive bribery).

Indirect bribery includes rewards to intermediaries such as scholarships, charitable donations, or payments to entities that provide direct or indirect benefits to the corrupt party. Indirect bribery may involve an intermediary third party (e.g., an agent, commercial intermediary, distributor, or representative) who engages in any of the above illegal actions on behalf of or for the benefit of the Company.

Corruption also includes the abuse of position or power when a person falsely claims they can unlawfully influence someone and, by this deception, requests or receives an unlawful advantage or accepts a promise of such an advantage.

The concept of giving a bribe includes not only cash and its equivalents but also gifts, entertainment, travel expenses, accommodation costs, and any other tangible or intangible value. All officials, employees, and managers of the Company are obliged to adhere to the rules prohibiting bribery, and no such person will be authorized, directed, or encouraged to breach this policy. The Company requires from the third parties it works with (such as customers and suppliers) to act in accordance with this Code.

Failure to adhere to the anti-bribery provisions can result in serious civil or criminal consequences for the Company and its employees and may lead to disciplinary actions against such employees, including termination of employment.

4.10. Fraud

Fraud refers to all forms of intentional and illegal deception. This includes intentionally misrepresenting or concealing material facts to induce someone to act in a way that results in harm. Fraud can also occur without a deceptive element when individuals or parties make secret agreements

to bypass necessary processes to create a false representation of a real business transaction or operation to gain personal benefit.

The Company is committed to fighting fraud and does not tolerate fraudulent actions. To protect the Company's values, assets, and reputation, each employee and stakeholder is personally responsible for acting in good faith in accordance with applicable rules and regulations and must be vigilant for any signs of fraud. Even ignoring suspicion of fraud can result in personal responsibility for the employee or other individual. Corporate security is ensured by consistently following established procedures by employees and through direct coordination with managers to prevent and timely detect fraudulent behavior.

All stakeholders are required to report any suspicion of fraud to the organizational unit responsible for corporate security and to the Company's Management. The Company will investigate every report or suspicion of fraud and take necessary measures if the report is substantiated.

V. INTERNAL RELATIONS

5.1. Protection of Professional Workplace

The Company employs, pays wages, promotes employees, and makes other employment-related decisions based on relevant factors, primarily qualifications and work performance, and not on race, gender, skin color, religion, age, ethnicity, sexual orientation, disability, or other permanent characteristics. The Company considers its employees one of its most valuable resources, and its approach is aimed at creating a professional working environment where employees are treated with respect and dignity, and where there is no inappropriate behavior, discrimination, or harassment. The Company is committed to lawful and fair employment practices and expects the same from its business partners and external stakeholders. Harassment of employees, customers, suppliers, business partners, or competitors by employees constitutes a breach of this Code.

Harassment or discrimination towards any person is not allowed based on their ethnic origin, race, gender, marital status, sexual orientation, political orientation, religion, or age. Harassment includes, without limitation, verbal or written communication (e.g., offensive statements, defamation), physical and non-verbal behavior (e.g., hitting, pushing, or other aggressive physical contact), and audiovisual communication (e.g., cartoons or photographs). An atmosphere of tension created by ethnic, racial,

sexual, or religious remarks, unwanted sexual behavior, or demands for sexual services will not be tolerated.

Harassment can be illegal and is prohibited regardless of whether it occurs at the workplace, with a customer or supplier, or in situations or activities related to employment. However, inappropriate behavior does not have to be illegal to be considered a breach under this Code. The Company's policy is to prohibit any inappropriate behavior or harassment, whether or not such behavior is serious enough to be considered a violation of the law.

The Company will not tolerate any form of forced, compulsory, debt-bondage, or child labor, nor any other unethical employment practices such as non-payment of wages, refusal of sick leave or days off, abuse of alternative employment forms, or failure to pay health contributions.

The Company is committed to provide fair employment and compensation policies in accordance with applicable laws. Disciplinary actions and procedures for terminating employment contracts are conducted fairly, impartially, and transparently. The Company supports freedom of assembly, the legal right to form and join trade unions, and the right to collective bargaining.

Managers must exercise good judgment and use their authority in relationships with employees, customers, suppliers, and partners. All employees and managers, regardless of their level, are expected to ensure a workplace free from discrimination and harassment. Employees must also be aware that monitoring performance or receiving feedback from managers does not constitute harassing behavior.

All managers and employees, regardless of their hierarchical role, are required to:

- treat every employee, customer, supplier, or business partner with dignity and respect,
- demonstrate equality in their treatment of every employee, customer, supplier, or business partner,
- provide every employee with reasonable opportunities for education, according to the needs of the Company, with the aim of career advancement,
- encourage internal promotion, according to the needs of the Company, whenever qualified internal employees are available,
- ensure fairness in the employee reward systems.

5.2. Health and Safety Protection

The Company respects all applicable laws related to health and safety protection in the workplace. Occupational health and safety is an integral part of the organization and work processes and is structured within an independent occupational health and safety service. It is implemented by applying legal regulations and recognized occupational safety standards to improve employee safety and health, prevent workplace injuries, occupational diseases, and protect the work environment. All employees are trained to work safely, use necessary protective equipment, and are required to follow workplace safety rules.

Prior to employment, employees are referred for a medical examination in occupational medicine if the internal regulations for the specific position require a medical examination as a prerequisite.

All matters related to occupational health and safety are defined in the Occupational Health and Safety Regulations.

5.3. Use of Electronic Communication and Information Technology

The Company's information system and associated resources are important tools in managing our daily operations. These resources include computers, servers, databases, software, systems, phones, mobile phones, and other electronic devices, as well as electronic services such as email, instant messaging, voicemail, and internet access. All employees must use these resources with a high level of care, professionalism, and good judgment, including respect for confidential information, security, and privacy.

Electronic communications, such as emails, messages on social media sites and blogs, direct messages, and voicemail, can be quickly and widely distributed. All documents and communications created, stored, or transmitted using the Company's information system are considered related to business operations, and all such communications must comply with the requirements of this Code. To the maximum extent permitted by applicable law (including data protection laws), we reserve the right to monitor employees and their use of the Company's information system and to use and disclose any information created, stored, or transmitted on our IT systems for legitimate business purposes, including, for example, responding to investigations by relevant authorities, or when necessary in legal proceedings.

Employees must never use the Company's information system to send content that conflicts with our policies or could harm our reputation. This includes posting public messages on blogs, personal websites, message boards, or social media sites. Employees must not download, post, or transmit offensive information or images using the Company's technological resources, nor send offensive or disturbing messages or materials. Employees must also not download, copy, or use software from the Company's technological resources in a manner that violates copyright laws or licensing restrictions.

When personal use of the Company's IT resources is permitted, it must not be frequent, excessive, or interfere with job responsibilities, should not overload the Company's technological resources, and must comply with applicable laws and our policies. Employees are not allowed to send unsolicited commercial or mass emails or large non-business files using the Company's information system.

The Company respects employees' legal rights to use social media channels. All the Company's employees who participate in using social media must adhere to the following policies:

- any unauthorized use or disclosure of the Company's confidential data on social media channels is prohibited;
- employees should not actively promote the Company or matters related to the Company, such as products and services, during personal use of social media channels;
- employees must ensure their use of social media does not negatively affect their work or the work of other employees;
- employees must be mindful of how they present themselves on social media, as the line between public and private, personal and professional life is blurred on these platforms;
- managers have additional responsibilities when participating in social media based on their position and should be particularly cautious to avoid inappropriate communication and misunderstandings;
- all employees must be aware of their association with the Company on social media. If an employee represents themselves as a Company employee, they must ensure that their profile and relevant content align with the provisions of this Code. Employees must not publish or disclose data whose content conflicts with the Company's policies or could harm its reputation. If an employee has recently joined the Company, they should update their social media profile to reflect their job description and position appropriately;
- employees must consider the fact that content they post may remain publicly available for a long time and must comply with the terms of use of the respective websites.

5.4. Abuse of Drugs and Alcohol, Protection of Non-Smokers

Drinking alcohol at the workplace is prohibited, as well as working under the influence of alcohol. The illegal use, sale, purchase, transfer, and possession of drugs, as well as working under the influence of drugs or other addictive substances, is prohibited on Company premises.

To protect non-smokers from exposure to tobacco smoke, smoking is prohibited in work areas and other spaces, except in designated areas where smoking is allowed.

All occupational safety matters are defined in the Occupational Safety Regulations.

5.5. Receiving and Giving Gifts

Representation and gifts are generally used to enhance goodwill and strengthen business relationships. Therefore, the Company's policy allows employees to use representation in accordance with the law and permits the giving and receiving of appropriate business gifts in compliance with the law, provided that the gift is of appropriate value and is given and received for business purposes in accordance with the law. What is considered "appropriate" in relation to representation and gifts depends on the circumstances, including the employee's position within the Company. Employees should avoid any appearance of impropriety and must not use representation funds or give or receive gifts that others might perceive as influencing business decisions or causing a potential conflict of interest. Gifts and hospitality should be provided with no expectation of return and must never influence or appear to influence impartial decision-making. They must never be offered or received in exchange for favorable treatment in any business dealings. The Company supports and encourages its business partners to support corporate charitable initiatives instead of giving gifts to employees. Any donation for charitable purposes or sponsorship must be transparent and conducted in accordance with applicable law, and must never be used to conceal corruption.

When using representation funds or giving or receiving business gifts, employees must adhere to the following rules:

- employees are required to notify their manager in advance about the business purposes and estimated costs related to the use of representation funds;
- employees may accept invitations to usual events related to representation costs if there is a valid business purpose for attending such an event;

- generally, the Company's promotional items should be the only gifts employees give to business partners;
- gifts valued over 500 kuna (or 65 euros) that employees give to business partners, excluding promotional materials from the Company, must be approved in advance by the Management Board;
- employees may not receive gifts in the form of money or equivalents (including but not limited to vouchers, loans, commissions, or profit sharing) from business partners if the value exceeds 500 kuna;
- employees may accept gifts that are otherwise prohibited by this Code if it is impractical or offensive to refuse them, but such gifts must be reported to their manager immediately.

5.6. Political activities

Political action, political campaigns, or other political activities of employees are prohibited during working hours or in the company premises. Employees are free to engage in personal voluntary political activities and contribute to candidates and political parties as permitted by law, but they must not use the company's resources or the company's name for or in connection with personal political activities.

The company applies a general rule of not providing funds, property, or services directly or indirectly to any political party or campaign of any candidate for public office.

VI. CONFIDENTIAL BUSINESS RELATIONS AND RESPONSIBLE STAKEHOLDERS RELATIONS

At the company, we are committed to spreading the spirit and practice of responsible and sustainable business throughout the entire value chain and aim for business relationships based on trust and responsible communication with external stakeholders.

6.1. Relations and Communication with Business Partners

An honest and proper approach to clients, suppliers, intermediaries, partners, and other business partners is the foundation of a successful and long-term business relationship. Therefore, we pay attention to the needs of our clients, suppliers, and business partners. We continuously monitor, evaluate, and improve our products, services, technologies, and business processes to deliver quality, safety, and reliability at every step along the value chain. At the company, relations with clients,

suppliers, and other business partners are based on mutual trust and respect, as well as adherence to each contractual obligation. Employees should ensure that every communication originating from them reflects the company and may be used in investigations. Accurate and appropriate communication, without any false statements, is mandatory.

6.2. Cooperation with Local Communities

The Company contributes to economic growth, improving living standards, and social development in all the regions where it operates. It contributes to the development of communities from an economic perspective, strengthening exports, and continuous investments, but also supports domestic excellence, knowledge, and creativity. In addition to creating new jobs, its activities contribute to social benefits and financial returns. The company also supports public activities aimed at improving health, culture, and education.

The Company encourages and:

- seeks ways to cooperate in an open and transparent dialogue and consultations with local communities and other civil society representatives who have legitimate interests in the Company's operations or who are affected by them,
- strives to develop local communities,
- encourages employee participation in supporting the development of local communities and social initiatives.

6.3. Investment in Society, Sponsorship and Donations

The Company acts as a socially responsible corporate organization. It recognizes social and societal needs and challenges in all forms and strives to support social innovations, support voluntary activities of its employees, and always aims to support projects and individuals who promote our values.

6.4. Environmental Protection

Quality and environmental management are integral to the company's business strategy, with a primary focus on ensuring the satisfaction of employees, customers, and other stakeholders. The Company's management responsibly and professionally manages all aspects of the environment, thus minimizing the impact of its activities on the environment. By promoting the development and modern management of business processes and technologies to reduce harmful environmental impacts, all employees develop an awareness of the constant need to protect the environment.

By applying environmentally friendly materials and technologies and implementing continuous improvement programs, we reduce harmful impacts on the environment, increase the efficiency of energy and raw materials usage, and contribute to the principle of sustainable development. Through proper waste management, we reduce the amount of all types of waste generated in our processes, and by rational and effective use of energy and other natural resources, we contribute to the preservation of the environment.

The establishment and application of the quality and environmental management system, continuous training, improvement, and motivation of employees at all levels of the organization ensure innovative products and processes for the global market, while developing and encouraging awareness of the need to satisfy customers and preserve the environment, and influencing the reduction and, wherever possible, the prevention of environmental pollution.

The quality and environmental management system is focused on the design and implementation of programs aimed at achieving the following objectives:

- continuous improvement of environmental preservation through the introduction of new technologies,
- reduction of waste quantities,
- preservation of natural resources and efficient use of energy,
- compliance with legal requirements,
- employee training.

The principles and practices of quality and environmental management are described in the Quality Policy, Food Safety, Environmental Protection, and Social Responsibility Policy, and the Sustainability Report.

VII. RAISING QUESTIONS AND ADDRESSING CONCERNS

Employees of the Company are obliged to report any violation or possible violation of the Code of Conduct that they become aware of—whether it concerns them, their subordinates, superiors, or other persons. They must seek guidance from their superior or the organizational unit responsible for human resources or legal matters before making a decision or taking action if they are unsure about the proper course of action.

An ethical protocol is initiated based on a report to the Ethics Committee about actions that are in violation of the provisions of the Code of Conduct by any person obligated to comply with the Code. The main role of the Ethics Committee is to ensure adherence to the Code by all stakeholders of the company. The Company's management and the Ethics Committee must ensure that all persons to whom the Code applies are familiar with its content.

The Ethics Committee:

- periodically reviews and reports to the Company's management on ethical proceedings initiated against individuals who have violated the Code, without disclosing personal data,
- oversees training on ethical conduct and communication regarding the Code,
- carries out the ethical protocol,
- assesses risks of unethical conduct and ensures that the rules are proportional to the risk,
- provides support and assistance to employees in applying the Code,
- prepares and submits reports on the results of the application of the Code to the Company's management.

A complaint or report regarding unethical behavior or conduct, depending on the specifics of the case may be submitted to:

- the company's Management Board, *or*
- the superior manager, *or*
- the organizational unit responsible for human resources, *or*
- a designated confidential person appointed to receive reports of irregularities and manage the procedures related to the submitted reports according to the Internal Irregularity Reporting Procedure and the procedure for appointing a confidential person and their deputy, *or*
- the Ethics Committee.

Depending on the type of complaint or violation, the Company's management, upon receiving the report, may forward the complaint for further handling by authorized persons or bodies within the Company or independently apply any of the measures provided by legal provisions or the company's

internal acts or the agreed measure, if applicable. Depending on the type of complaint or violation, the superior manager, upon receiving the report, may forward the complaint for further handling by authorized persons or bodies within the company or independently apply any of the measures provided by the company's internal acts, which are adopted in agreement with the company's Supervisory Board or the agreed measure, if applicable, but only if authorized by the company's internal acts and within the scope of that authorization.

The decision to appoint a confidential person and the reporting procedure for irregularities is posted on the Company's bulletin boards. A report of an irregularity must include information about the reporter, the person/people the report concerns, the date of the report, and a description of the irregularity being reported. The report can be submitted in writing, by mail, via email to povjerljiva.osoba@cromaris.hr, or orally, recorded in writing. The procedure conducted by the confidential person is regulated by the Internal Irregularity Reporting Procedure and the procedure for appointing the confidential person and their deputy.

A report of unethical behavior, if the above-mentioned reporting options are unavailable or not applicable to the particular case, can be submitted to the Ethics Committee, or when those options are not applicable to the individual case. A report can be sent to the Ethics Committee via email at eticko.povjerenstvo@cromaris.hr or by mail to the Company's headquarters, marked "For the Ethics Committee CROMARIS" and "Do Not Open."

Investigations and ethical procedures conducted by the Ethics Committee are regulated in Chapter VIII of the Code. It is important to note that investigative actions are more effective when as many details as possible about the unethical behavior are provided, including the name of the person submitting the report. Anonymous reports will be investigated only if it is assumed that a particularly serious violation of the Code has occurred.

Each employee may, in good faith, seek guidance, express concern, or report unethical conduct according to the Code. If an employee of the Company knowingly submits a report of a violation of the Code that did not occur or that the violation was committed by someone other than the reported person, an ethical procedure may be initiated against that employee.

The Company will not tolerate placing employees who report violations of the Code in a disadvantaged position. Complaints of being placed in a disadvantaged position will be examined by the Ethics

Committee, and appropriate measures will be taken. Anyone responsible for placing individuals in a disadvantaged position who reported suspected unethical conduct or other risks to business operations will be subject to an ethical procedure. If an employee suspects that someone is placing them or someone they know in a disadvantaged position because they submitted a report of a violation of the Code, they should immediately contact the Ethics Committee..

VIII. ETHICAL PROCEEDING

8.1. General Provisions

A person who, by action or omission, intentionally or negligently violates the Code of Ethics, will commit a violation of ethical rules.

8.1.1 Purpose of the Ethical Proceeding

The main purpose of the ethical procedure is to encourage ethical conduct/behavior as outlined in the Code, to determine the roles and responsibilities of organizational units and involved individuals, to establish applicable rules of conduct, and to define the functioning of the Ethics Committee of the Company.

8.1.2 Deadlines

Participants in the ethical procedure must make all reasonable efforts to adhere to the deadlines specified in this chapter in such a way as to ensure that the procedures conducted by the Ethics Committee effectively support the decision-making process of managers who have employer authority and manage other contractual legal relationships.

8.1.3 Confidentiality

To protect the privacy of the individuals involved in the ethical procedure and the confidentiality of the procedure, all documents prepared or available during the ethical procedure will be confidential, except where otherwise stipulated in this chapter. All documents related to ethical conduct issues are considered "CONFIDENTIAL" business secrets. All parties involved in the ethical procedure must keep all data and documents confidential. If the whistleblower discloses information related to the ethical procedure, the procedure may be discontinued.

8.1.4 Behaviour of the Parties

During the ethical proceeding, all parties should use a communication method appropriate to any formal business relationship.

8.2. Responsibilities and authorities of the Ethics Comitee

The primary task of the Ethics Committee is to guarantee ethical behavior among stakeholders and coordinate meaningful ethical development within the Company. In addition, the Ethics Committee:

- oversees and prepares proposals for amendments to the Code;
- is responsible for overseeing long-term compliance with the Code;
- examines ethical complaints and addresses ethical issues received from the Company's stakeholders;
- oversees communication and training about the Code and implements a monitoring system for the Code;
- prepares annual reports for the Company's Management regarding the results of investigations, findings, and raised ethical issues;
- prepares proposals for necessary measures.

In case of violation of ethical rules established in the Code, it is within the Ethics Committee's jurisdiction to initiate an ethical proceeding related to the breach of the Code and prepare proposals for superior managers who are authorized to take appropriate actions.

By publishing decisions, the Ethics Committee facilitates the interpretation of the Code provisions in order to introduce standard practices.

8.3. Operation of the Ethics Commitee

The Ethics Committee operates and makes decisions as a collegial body.

Members of the Ethics Committee are independent experts and representatives of the Company's employees. The Ethics Committee consists of 3 to 5 members. Members and the President of the Ethics Committee are appointed by the Company's Management Board. Members who are not employees of the Company are appointed for a fixed term, while employees of the Company are appointed

indefinitely. The President of the Ethics Committee is an external expert independent from the company's operations.

Membership in the Ethics Committee ceases:

- by resignation: members may resign at any time by submitting a written statement to the Company's Management Board;
- automatically: upon termination of employment for members who are employees of the Company;
- by dismissal: by the Company's Management Board without explanation, for members who are employees of the Company;
- by expiration of the fixed term or dismissal within the specified period by the Company's Management Board, without explanation, for members who are independent experts.

The operation of the Ethics Committee is supervised and coordinated by the President of the Ethics Committee. It is the responsibility of the President to prepare and regularly call meetings of the Ethics Committee and provide sufficient information necessary for the effective conduct and decision-making of the ethical procedure. The Secretary of the Ethics Committee assists the President.

8.4. *Convening, Holding and Decision-making of the Ethics Committee*

The Ethics Committee is convened when necessary, but meets at least twice a year.

The Ethics Committee has a quorum for decision-making if at least half of its members are present. If there is no quorum, all members must be notified about the date of the next meeting at least 24 hours before the meeting, in writing (by mail, email, or fax). If, at the next meeting, there is still no quorum, the Ethics Committee must be reconvened within 48 hours.

The Ethics Committee usually makes decisions by consensus. In exceptional cases, where members cannot reach a consensus, the Ethics Committee decides by majority vote of the present members. In the event of a tie, the decision supported by the President of the Ethics Committee is valid.

If the Ethics Committee meeting cannot be convened due to the urgency of the matter or if it is not necessary to hold the meeting due to the nature of the case, written opinions of the members may be collected electronically or in writing (via letter or fax), and voting may be conducted electronically or

in writing within an appropriate time frame. The President of the Ethics Committee reports the voting results to the members electronically or in writing or at the next meeting. Members who miss the deadline specified by the President will be considered absent and not participating in the decision-making. Decisions made via email or in writing are verified at the first subsequent regular meeting of the Ethics Committee.

Members who are absent from a meeting but participate via telephone or video conference are considered present at the meeting. Telephone or video participation must be recorded in the minutes and verified by the appropriate members.

The Secretary of the Ethics Committee prepares the meeting and sends invitations for the scheduled meetings, or meetings called on the day the President of the Ethics Committee decides. Invitations are generally sent to members at least 5 working days in advance. Meetings are chaired by the President or, if the President is unavailable, a member of the Ethics Committee designated by the President.

Records are made of each meeting, signed by the meeting chair and the Secretary of the Ethics Committee. If requested, minority opinions or those of members disagreeing with a decision must be included in the records. The verified records must be made available to the members of the Ethics Committee in electronic form or via email within 7 days of the meeting.

The President of the Ethics Committee is authorized to convene an extraordinary meeting when at least two members request it simultaneously. Invitations must be sent to members at least 3 working days in advance, with a proposal attached. If necessary, an extraordinary meeting may be called within 24 hours.

The official language of the Ethics Committee is Croatian. At the request of the whistleblower or the accused party, the Ethics Committee will consider the possibility of using the mother tongue and make documents prepared during the procedure available in that language.

8.5. *Initiating the Ethical Proceeding*

Anyone can initiate an ethical proceeding if they identify actions within the Company that violate the Code of Ethics. Company managers must report actions for which no employer or contractual measures are provided but are considered violations of the Code. The ethical proceeding cannot be initiated after three years have passed from the occurrence of the event, unless the Ethics Committee

determines that there are special reasons justifying the initiation of the procedure or the matter constitutes a criminal act under the laws of the Republic of Croatia.

A complaint can be filed and the ethical proceeding initiated as described in the Code.

The whistleblower must provide the following information to initiate the ethical procedure:

- their name, home address or work address, phone number, and email address (if available), or indicate that they wish to remain anonymous;
- the name(s) of the accused parties and details of the allegedly violated rules of the Code;
- all relevant data required to assess the unethical behavior;
- evidence and statements from other individuals supporting the complaint about unethical conduct.

Anonymous complaints will only be investigated if they can be evaluated based on their content and the provided documentation.

The Secretary of the Ethics Committee will prepare a written note on each complaint of unethical behavior received by phone. Upon receipt of the complaint or note, the Ethics Committee will review whether the case falls under its jurisdiction. If it does, and the complaint does not meet the requirements, the Secretary will return the complaint to the whistleblower for additional information. If the reported violation of ethical rules also constitutes a breach of obligations arising from an employment relationship or any other contractual relationship, the Ethics Committee will forward all available information to the superior manager or the organizational unit responsible for human resources management for further decision-making, and at the same time, will notify the whistleblower.

Within 8 working days from receiving the complete information about the report, the Ethics Committee will make one of the following decisions:

- A. that the data and evidence provided in the report do not constitute grounds for initiating an ethical procedure;
- B. that the report contains unreliable and/or insufficient information despite a request for additional data, or is obviously unfounded or inconsistent, and therefore the Ethics Committee will not proceed with the procedure;

- C. that the data and evidence described in the report provide grounds for initiating an ethical procedure.

If the whistleblower can be identified, the President of the Ethics Committee will inform the whistleblower in writing of the decision as stated in this paragraph.

8.6. Conducting the Ethical proceeding

If the Ethics Committee decides to initiate the procedure, the President will inform the whistleblower and the accused party in writing. This notice will include the key elements of the ethical complaint. The whistleblower's identity will only be disclosed if it is justified by the nature of the unethical behavior and necessary for conducting the procedure. Attached to the above-described communication, both the whistleblower and the reported individual must receive a copy of these procedural rules.

8.6.1. Rules for Conducting Investigative Procedures

All individuals involved in the examination procedure must keep all information confidential and act with integrity and impartiality throughout the entire process. All communication must be marked with the label "Confidential."

Once a decision is made to initiate the ethical proceeding, the Chairperson of the Ethics Committee appoints the Examination Committee, which consists of three members of the Ethics Committee responsible for investigating the specific case. If necessary, the Examination Committee is authorized to seek expert assistance, statements, documentation, or actions from any organizational units of the Company.

Only the following individuals may be informed of the examination activities:

- the Chairperson and members of the Ethics Committee;
- the Secretary of the Ethics Committee.

The whistleblower, the reported individual, individuals who should be questioned during the procedure, and individuals who, for other reasons, cannot be expected to act impartially, must not be members of the Examination Committee nor participate in the decision-making or determining the position of the Ethics Committee. Involved individuals must immediately report any conflict of interest

to the Chairperson of the Ethics Committee. The Chairperson of the Ethics Committee must decide on any bias complaints received from anyone involved in the process, and in cases concerning the Chairperson of the Ethics Committee, the Ethics Committee must decide as a collegial body.

During the examination procedure, the following actions may be taken, for example:

- personal or telephone conversations, which are documented,
- obtaining statements, documentation, or taking other actions from any organizational unit or employee of the Company,
- visits to locations that are important from the perspective of the matter.

8.6.2. Deadlines

No later than 30 working days after the decision to initiate the investigative procedure, the Investigative Committee must prepare a report in writing about the procedure conducted. If the circumstances of the case require it, the Investigative Committee may extend the deadline for an additional 30 working days, or for a maximum of 60 working days with justification. The report should address all documents collected during the examination procedure, provide reasoning for the proposed solutions, including specific correspondence and other evidence gathered and considered during the examination process. The Examination Committee's report must also include a proposal for a decision by the Ethics Committee.

8.6.3. Decision-making

After the examination procedure, upon the proposal of the Examination Committee, the Ethics Committee shall make one of the following decisions:

- It determines a violation of one or more rules of the Code of Ethics;
- It rejects the complaint on which the ethical procedure was conducted.

The written decision of the Ethics Committee is delivered to the whistleblower and the person against whom the complaint was filed.

If a violation of the Code of Ethics is determined, in addition to the delivered decision of the Ethics Committee, the Ethics Committee is authorized to provide a recommendation with a proposal for a measure and sanction to the organizational unit responsible for human resources management and the relevant manager. The organizational unit responsible for human resources management is authorized to decide on the measure and must report the decision to the Ethics Committee.

For a violation of the Code of Ethics, depending on the severity of the breach, the following measures may be imposed:

1. a written or verbal warning, informing the employee of the obligations under the employment relationship that have been violated by their actions and warning them of the possibility of termination of the employment contract in accordance with the Labor Law provisions,
2. regular termination of the employment contract,
3. extraordinary termination of the employment contract,
4. termination of the contract if the perpetrator is not an employee of the Company, but is in a business relationship based on another ground or contract.

If one of the violators is a member of the Management Board or Supervisory Board, the Ethics Committee will notify the Supervisory Board of the Company, which will make decisions on further steps in accordance with legal regulations and the Company's statute.

The procedure is considered finalized upon the issuance of the decision by the Ethics Committee. The whistleblower is not entitled to any compensation based on their report in the ethical procedure.

The Ethics Committee will decide whether the decision will be published within the Company, without names or other personal details. The report sent to the whistleblower and the published decision must not contain personal data that could violate the privacy of Company employees or any other legal or natural person involved in the procedure, particularly business secrets, privacy, or data protection information.

The President of the Ethics Committee may, upon request by a party in judicial proceedings, approve the use of a specific decision by the Committee in the legal process. In the case of the same request from a court or other authorized body based on the law, the Ethics Committee is obligated to make the requested documents available for the specific case.

IX. APPLICATION

The Ethical Code enters into force and is applied starting from February 1, 2023.

Upon the entry into force of this Code, the Anti-Discrimination Policy dated July 16, 2018, is repealed.

The Code will be published on the bulletin board and/or the Company's website.

X. RELATED DOCUMENTS

Documents relevant to the Code include:

- Internal Whistleblowing Procedure and Procedure for Appointing the Confidential Person and Their Deputy
- Quality, Food Safety, Environmental Protection, and Social Responsibility Policy
- Occupational Safety Regulations
- Conflict of Interest Management Policy

CROMARIS d.d.

Ivan Leko, CEO

 **cromaris** ²
Cromaris d.d. Zadar

