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# FGSZ LTD'S CODE OF ETHICS

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## Executive message

The Code of Ethics was created by the intention of the management of FGSZ to provide support for the right decisions, resolutions, and patterns of behaviour during the operation of the Company. In addition, the document serves as a moral guide for employees and business partners regarding expected behaviours in given situations and provides a moral basis during professional decisions. Moreover, it provides protection for all who act in a norm-following manner, and it also serves as a norm for recognizing reprehensible, unworthy behaviour.

We believe that the cornerstones of FGSZ are integrity, ethics, and compliance. We are committed to ensure that these are never compromised. Therefore, all our employees are obliged to act responsibly with careful consideration at all times. The decisions of our employees are significant, the slightest violation of the provisions and spirit of this Code of Ethics is considered to be unacceptable. FGSZ Ltd. is fully aware of the responsibility it has for all internal and external stakeholders, so we make a conscious effort to convey our core values to other parties.

Unethical or non-compliant conduct, or even seemingly unethical behaviour concerning our operation could easily jeopardise confidence in FGSZ Ltd. Therefore, it is our firm intention and commitment that any breach of the standards set forth in our Code of Ethics should inevitably have consequences even if remedy has been found. In order to integrate our ethical values into our everyday operations, we have a comprehensive ethics management system. It is our common interest to consolidate and preserve the ethical foundations of our operations and to protect our core values.

It is our firm intention to encourage and support ethical behaviour through personal leadership and we expect all our colleagues involved to join our efforts to achieve this common goal!

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Ferencz. I. Szabolcs  
CEO, Chairman

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Péter Vasváry  
CEO

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## 1. Guidance to the Code

### a) Scope – who does this code apply to?

#### i. Employees and people contracted by the Company in other work engagement

The Code of Ethics is binding to all employees of the Company and to all people contracted by the Company in other work engagement to comply with the following general responsibilities:

- read and be familiar with the Code.
- declare and agree in writing that they will comply with the Code.
- complete the yearly ethics course and test.
- cooperate fully when responding to an ethics investigation
- ensure that our partners know the ethical expectations of FGSZ Ltd.

#### ii. Responsibilities of managers

The Company's managers shall have major responsibility in establishing and maintaining a culture of ethical operations with special emphasis on the following:

- personally commit to upholding values in every decision and in personal conduct.
- lead by example in ethical and compliant conduct to develop and maintain a culture of ethical operations.
- ensuring that the employees are familiar with the Code and helping them to understand its requirements.
- continuously monitor compliance with ethical principles.
- ensure that employees raising issues or problems can never be exposed to any kind of retaliation as a result.
- comply with the standards of ethical conduct when evaluating subordinates' performance.

The managers of FGSZ Ltd. are obliged to report any violations of the ethical rules they detect.

#### iii. External stakeholders

The Code of Ethics applies to external persons, enterprises and all natural persons and organisations having a contractual relationship with them, who act on behalf and/or for the benefit of the Company, and network users (hereinafter: external stakeholders). General obligations of external stakeholders:

- accept that they will comply with the Code of Ethics.
- strive to have their own code regulating ethical conduct.
- act in accordance with the values described in the Code and ensure compliance with their own measures.
- apply this behaviour throughout their own value chain.

## b) Ethics organisation

### i. Ethics Committee

The main task of the Ethics Committee is to guarantee that the Code is fully respected by all natural and legal persons it applies to.

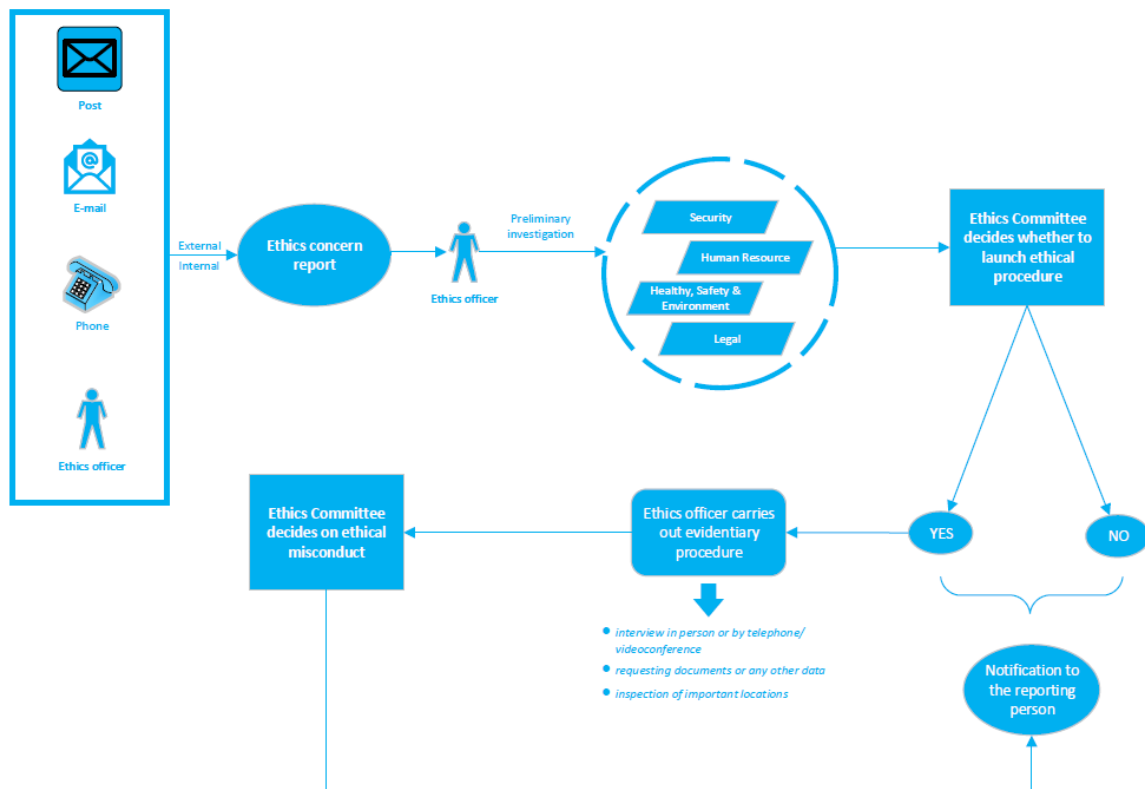
Ethics Committee may comprise 5-15 members, its members can be independent experts and appointed employees of FGSZ Ltd. Permanent employee members of the Ethics Committee:

- CEO
- HR and Corporate Services Director
- Technical Management and Operation Director
- Legal Director
- Chairman of the Works Council

### ii. Ethics Management System

Our Company provides secure and accessible channels through which internal and external stakeholders can obtain advice or raise concerns (“whistleblowing”).

Should you be in any doubt about how to assess a given situation or have any questions regarding the Code, you should seek practical guidance through the provided reporting channel ([etikaibizottsag@fgsz.hu](mailto:etikaibizottsag@fgsz.hu)). Every non-compliance incident reported will be assessed and if the criteria is met, it will be investigated in accordance with the Ethics Council Rules of Procedure, which is an appendix of the Code, as shown in the process chart below.



## 2. Ethical Values

### **Law abiding**

FGSZ Ltd. is determined to operate in good faith, within the appropriate legal framework. We obey rules, regulations and the law, including legislative requirements, industry codes and organisational standards relating to our business activities. We view regulatory measures as a baseline. Our ethics go beyond legal compliance, integrating standards of good corporate governance, best practice, and community expectations.

### **Responsibility**

MOL Group takes responsibility for the impact of its operations and considers the needs and expectations of our internal and external stakeholders, including our colleagues, shareholders, business partners, suppliers, joint ventures partners, customers, competitors, governmental and political stakeholders, non-governmental organisations and local communities. Embracing the Sustainable Development approach, we act responsibly in an economically, socially and environmentally aware manner. Every employee is personally responsible to comply with legal, professional and ethical rules based on their job and level of responsibility.

### **Integrity**

We can earn the trust of others through integrity, which means consistency in thoughts, words and actions. This includes promoting professional ethical standards before individual or even organisational goals. Maintaining integrity often requires moral courage, strength to do the right thing, to live by ethical principles despite great pressure to do otherwise.

### **Respect for others**

We treat everyone with respect. We respect human dignity, autonomy, privacy, rights and the interests of all. We adhere to the Golden Rule, striving to treat others the way we would like to be treated. Respect is the basis of our team spirit and partnership.

### **Honesty**

We are honest in all communications and actions. We are resolute that honesty is the cornerstone of mutual trust, on which to build and protect FGSZ Ltd.'s good reputation and company morale. We are loyal to the organisation and the people we work with, within the framework of other ethical principles.

### **Fairness**

We are fair and just in all dealings including competition. We are committed to justice, the equal treatment and opportunity of individuals and business partners, tolerance for and acceptance of diversity. Our relations are based on mutual trust and respect, and we are fair with our business partners.

### **Trust**

We pursue excellence at all times in all things and constantly endeavour to increase proficiency and trust delivering reliable quality of products and services. It is essential to embed our values in the behaviour of the people working for and with our organisation at all levels. We are determined to keep our agreements and we make every reasonable effort to comply with the letter and spirit of our promises and commitments.

## **Cooperation**

The basis for successful work is multi-level and multi-directional professional cooperation in various fields, including cooperation between employees and our partners. One of the most important aspects is to have the right and expected flow of information between the professionals involved at different levels.

## **Safety**

We respect people's rights to life, liberty, security and the right to working conditions that respect health, safety, and dignity. We are committed to assuring the security of individuals on our premises and secure FGSZ Ltd. assets, including the protection of employees, technologies, physical assets, and information related to FGSZ Ltd. business and its reputation against security threats.

### 3. Sustainable Development

#### a) Responsibility towards society

The Company shall conduct its business in a socially responsible manner. The Company deems it is important to improve the quality of life in society and plays its part in supporting the goals of the local community to the best of its capabilities. Since all activities of FGSZ Ltd. have an impact on the natural environment and the development of local communities, the Company shall actively cooperate with its business partners and the players of the natural gas industry to promote the assumption of joint responsibility towards society and the environment.

The Company shall take every opportunity to voice its commitment towards ethical conduct in every professional and industrial association, organisation, as well as local, regional and global cooperation supported by the Company, which act in the interest of sustainable development.

FGSZ expects its employees to support the Corporate Social Responsibility Programmes and to act according to the principles of the Code of Ethics regarding society and the environment during their work.

#### b) Environmental awareness and protection

Focusing on quality is a crucial part of FGSZ Ltd.'s activities, therefore the Company pays special attention to the preservation of natural values. The Company shall observe all of the latest technological and ecological directives and promote the adoption of standards with stricter requirements in order to mitigate the negative environmental impacts arising from its activities. During its operation the Company aims at using materials and products, which are produced, used, and disposed of in a way that does not harm the environment.

The Company shall maintain a consequent environmental protection management in line with its commitment towards sustainable development in order to continuously improve its performance. It shall continuously mitigate any environmental risks, arising from its activities, in order to place the smallest possible burden on the environment and contribute to creating a clean and liveable environment for future generations.

During the implementation of its objectives the Company would also like to influence the environmental approach of local people in a positive way, as well as to use and promote environment-friendly technologies.

#### c) Healthy, Safety

The Company shall maintain a consequent healthcare and safety protection management in order to continuously improve its performance. Health and safety risks are reduced by improving the technology used and creating safe working conditions.

It is the duty of all employees and third parties acting on behalf of the Company (e.g. an employee of a contractual partner or any person acting on their behalf) to:

- always comply with HSE requirements at the workplace;
- stop any activities that are no longer safe and immediately report them to their manager;
- only carry out work which they are qualified and fit for;
- know the requirements that need to be followed in case of a breakdown or any other unexpected incident;
- immediately report to their direct superior or their employer all accidents, injuries, illnesses, circumstances that are unsafe or pose a health hazard or the spillage of substances that are



harmful to the environment in order to immediately start measures aimed at damage prevention, control, recovery and surveillance;

- never start work under the influence of alcohol or other mind-altering substances and also prevent others from doing so;
- do not keep alcohol or other mind-altering substances at the workplace and report others doing so;
- observe the rules about restrictions on smoking at the workplace;
- comply with the Safety regulations at the workplace and make sure that other also do so;
- always show up to work in clothes that comply with the safety regulations.

## 4. Integrity

### a) Fair marketing behaviour

As the owner and operator of high-pressure natural gas transmission systems in Hungary, the Company acts in accordance with the norms of fair competition and the effective competition laws, refraining from any unlawful exploitation of its market position. During its cooperation with business partners using its services, the Company applies the principles of equal treatment and non-discrimination, as well as complying with the law.

The Company's relationships with suppliers and other business partners are based on mutual trust, respect and fair conduct.

### b) Fraud and anti-corruption

#### i. Public administrative bodies and authorities

During their contact with public administration bodies and authorities the Company's employees may not:

- give or offer any illegal payments to state or municipality officials or any natural or legal persons affiliated with them and may not authorise anyone to do so;
- attempt to persuade state or municipality officials to break the law in any case;
- offer or accept money or any other advances, nor offer or accept the promise thereof in order to get any business or any other rights to enter into contracts;
- encourage or assist others to violate the provisions of the Code;
- mislead the officials of public administration or supervisory bodies;
- hinder in any way the representatives of any authorised state, municipality, or supervisory body to collect data as allowed by the relevant laws;
- conceal, alter or destroy any physical evidence which is part of the investigation;
- prevent other employees to provide accurate information to public administrative bodies.

#### ii. Insider dealing, disclosure of inside information, prohibition of market manipulation

Insider trading involves the use of insider information for financial gain. Trading with securities or stock exchange products that involve insider information shall be considered as insider trading irrespective of the fact whether the agent is the insider person or their agent. Passing on insider information to any unauthorised person shall also be considered as insider trading. Insider information means all important and publicly inaccessible data and information related to the securities and operations of the Company or its owner (MOL Plc.), as well as the companies that are directly managed by and in the majority ownership of the owner. All data and information shall be deemed important that would be considered

important by a reasonably acting investor during the purchase or sale of a security. The Company is committed to the fair trading of publicly traded securities.

The Company's employees are:

- not allowed to own shares of MOL Plc. or any companies belonging to the vertically integrated natural gas enterprise (either directly or indirectly);
- not allowed to provide insider information to persons outside of the Company, unless it is allowed by a written authorisation;
- expected to act with great care and consideration even within the sphere of Company employees when sharing insider information and give such information only when authorised and to the degree that is necessary for carrying out the work in question;
- expected to protect insider information from any unauthorised publication or disclosure.

The Company complies with its obligation to disclose inside information as required by applicable EU and domestic laws (Article 4(1) of Regulation (EU) No 1227/2011 of the European Parliament and of the Council of 25 October 2011 on wholesale energy market integrity and transparency (hereafter "the REMIT Regulation"), Commission Implementation Decree (EU) No 1348/2014 of 17 December 2014 on the transmission of data to implement Article 8(2) and (6) of Regulation (EU) No 1227/2011 of the European Parliament and of the Council on wholesale energy market integrity and transparency (hereinafter the REMIT Implementation Decree), the Act XL of 2008 on Natural Gas Supply (hereinafter the Gas Supply Act), the Implementation Decree of the Gas Supply Act and the NFM Regulation on detailed rules for the disclosure of inside information) through the relevant contracts and internal regulations.

Inside information means specific information that has not been made public, relating directly or indirectly to one or more wholesale energy products, the disclosure of which is likely to have a significant effect on the price of those wholesale energy products. Under the REMIT Regulation, the Company is required to publish effectively and in a timely manner any inside information available to it in relation to undertakings and facilities owned or controlled in whole or in part by it or its parent or affiliated undertakings, or in relation to undertakings and facilities for which the Company or its undertaking is responsible in whole or in part regarding operational matters. In particular, such information shall relate to the capacity and use of facilities for the transport of natural gas, including the planned or unplanned unavailability of such facilities. In the course of their work, all employees of the Company are required to classify information that comes to their knowledge from non-public sources as to whether it may constitute inside information. If an employee becomes aware of information that constitutes inside information, or if there is a possibility that the information is inside information, he or she shall immediately inform his or her superior.

The REMIT Regulation prohibits the Company and all its employees from engaging in or attempting to engage in market manipulation in the EU wholesale energy market. Market manipulation is the participation in a transaction or the placing of an order to buy or sell wholesale energy products:

- a. which gives, or is likely to give, false or misleading signals about the supply, demand or price of wholesale energy products;
- b. by which a person or persons acting in concert artificially fix or attempt to fix the price of one or more wholesale energy products, unless the person entering into the transaction or placing the order to buy or sell proves that his conduct was motivated by legitimate reasons and that the transaction or order is in

- accordance with accepted market practices in the wholesale energy market concerned; or
- c. in which fictitious devices or other forms of deception or misrepresentation are used or attempted to be used to provide or may provide false or misleading information about the supply, demand or price of wholesale energy products; or
  - d. disseminating information by any means of mass communication, including the Internet, or by any other means, which gives, or is likely to give, a false or misleading indication as to the supply of, demand for, or price of wholesale energy products, including the dissemination of rumours and false or misleading news, if the person disseminating the information knew or should have known that the information was false or misleading.

### iii. Suppliers

It is the employees' duty to support the Company's suppliers in getting to know and understanding FGSZ's principles and requirements regarding the Code of Ethics. When acting in the name of the Company, its employees:

- shall be responsible for selecting suppliers through non-discriminative and transparent procedures, excluding any conflict of interest or any other preferential treatment that may influence the decision;
- may not give preference to any supplier over the others. If during any procedure a supplier receives information that would give an advantage to them, this information shall be given to all the other suppliers;
- shall choose only reputable persons and companies with the necessary skills and references as business partners;
- shall strive to have suppliers working for the Company who comply with legal requirements as well as the ethical requirements of the Code;
- shall be especially responsible for helping suppliers understand the Company's ethical requirements;
- shall notify their manager if they notice any supplier behaviour that is not in line with these requirements (e.g. attempted bribery);
- may not request or accept a remuneration of any kind from business partners. Business relations with business partners who offer undue advantages shall be terminated immediately and this shall be reported to the manager exercising employer's rights.

The Company's business partners are also expected to know and comply with the Code of Ethics in its entirety, publicly available on the Company's website ([www.fgsz.hu](http://www.fgsz.hu)) besides applying the otherwise relevant contractual legal consequences also.

### c) Gift policy

FGSZ Ltd. provides or accepts only small gifts or hospitality, provided that they do not represent significant value and are not very frequent. The purpose of the gift may never be to unfairly influence decision-making.

Transparency and adequacy of gifts and hospitality are particularly important in the bidding and competitive processes. Common, non-influential promotional items (such as pens, keychains and calendars), business meals, drinks, and participation in a conference with a total value of less than HUF

5,000 gross are acceptable, but must be reported to the Ethics officer, who registers this towards the Ethics Committee.

Any gift or hospitality given with the intent of unduly influencing is considered to be bribery, regardless of its value and whether or not it was recorded in the register.

If an influencing gift cannot be refused out of courtesy or for practical reasons (for example, it has already been delivered and the return cannot be reasonably resolved), it must be reported to Corporate Security and handed over to them. In this case, Corporate Security will arrange for it to be offered for charitable or community purposes or destroyed. If the irrevocable gift is hospitality (meal), its acceptance must be reported to the Ethics Officer.

As for invitations to a business event or customer meeting, the manager exercising the employer's right must be notified and prior to the acceptance of the invitation their approval is needed to decide whether the acceptance serves the business interests of the Company. An employee of FGSZ may not accept a performance fee from an external partner if his / her performance can be related to FGSZ.

#### d) Transparency of reports

The Company, during its activities, shall act in good faith and in a transparent way, in accordance with the relevant laws, using only means that are not prohibited by law. The Company is committed to cooperate responsibly with the state, as well as with governmental and municipal organisations. The Company shall fulfil its obligations to make payments into the central budget and it shall ensure the transparency of its financial transactions.

The Company has established and operates an effective and efficient management system, thereby ensuring ownership interests as well. To this end, the Company provides information on its operation to the owner, the authorities and its business partners on a regular basis in accordance with the relevant natural gas and accounting legislation.

In order to guarantee the transparency of financial and accounting information and reports, the Company's employees are required to:

- ensure that all financial transactions are properly authorised and accounted, as well as to prevent any unreported transactions and assets in the financial and accounting system;
- fully cooperate with the internal control, internal and external auditors of the Company, provide true and correct information for them and allow access for them to all documents required for their work;
- only record true, correct and complete data and information during the financial and accounting transactions,

FGSZ Ltd. always acts within the law when obtaining information on its business partners and suppliers, using published and publicly available sources and registers only.

#### e) Public announcements

The Company is committed to publish detailed and credible information on its activities and efforts through various media. It strives to realise open and transparent communication with the representatives of civil society. It encourages its employees to participate in local community programmes and initiatives.

The Company is committed to providing detailed and credible information about its activities and aspirations to the public through the media. It seeks open, transparent dialogue and consultation with

representatives of civil society. It encourages the participation of its employees in local civil society programs and initiatives.

All communications to the media and investors on behalf of FGSZ are considered public announcements, which require caution, thorough knowledge of legal and media issues, and are therefore only permitted with the appropriate approvals, in accordance with FGSZ's internal regulations. Misleading the public will not be tolerated and could constitute an infringement with serious consequences for both the company and the person concerned. FGSZ's appearances in social media are coordinated by Corporate Communications. The presence of employees on social media is a private matter and is respected by FGSZ. However, employees may not act on behalf of FGSZ in social media, publish, share or in any form disclose company information, especially proprietary business information, and may not refer to FGSZ, display FGSZ contrary to our values. (e.g. with extreme political or ideological statements).

## 5. Property and Privacy

### a) Protection of property

It is in employees' interests and their responsibility to protect the values and assets of FGSZ. To this end it is crucial to be familiar with and observe the safety regulations of the Company and make sure that business partners and visitors entering the Company's sites also do so.

The Company's employees are required to:

- protect the Company's assets in accordance with the regulations and with due diligence;
- be responsible for the perfect condition of the Company's tangible assets, as well as their proper, effective, and careful use;
- not use the Company's tangible assets, intellectual property and facilities for private purposes. (Private use may be permitted in internal regulations or in writing by the employer.) Portable devices or devices used when working from home (e.g. laptops) are owned or leased by the Company, therefore they must also be used and preserved with the required care and in accordance with the relevant internal rules and regulations, regarding the security and use thereof.

### b) Protection of Intellectual Property

Valuable ideas, strategies, and other business data not created for public purposes (irrespective of their form) regularly produced during the Company's operation are owned by the Company and shall be protected. Since such information is produced by the Company's operations, it is governed by the various statutes on the protection of intellectual property.

In order to protect intellectual property, the Company's employees are required to:

- not disclose any confidential information or data and not to leave them unattended and open to unauthorised access;
- only upload computer programmes onto Company computers the licences of which have been paid by FGSZ;
- not use confidential information owned by others unless it is provided by a contract or authorised by the Legal department;
- never use materials or trademarks owned by others (e.g. audio or video extracts, audio recordings from the Internet, or other sources etc.) without obtaining a prior written consent from the owner;

- not violate intentionally or through negligence the patent rights of others;

only copy documents and data after obtaining an authorisation to do so. Intellectual property produced or purchased with the Company's resources shall be owned by the Company and may not be used as private/personal property or for private purposes.

### c) Digital systems and networks

All computer hardware and software, as well as all information relating to the Company and stored on the Company's digital systems or on the computers owned by employees or others (with authorisation) shall be owned by FGSZ Ltd.

In order to protect the digital systems and networks, the Company's employees are required to:

- be aware and during their work comply with the Company's regulations about internet use;
- not use FGSZ's electronic communication systems to download or forward data and information without proper authorisation;
- not search, store, send, and publish pornographic images, texts, films or video recordings; materials promoting violence, hatred, terrorism, the denial of the Holocaust, or the intolerance of others; disturbing, obscene, or threatening materials. If they obtain documents with such content, e.g. by e-mail, they must delete them from their computers immediately;
- manage and use with extra responsibility and proprietary solicitude all mobile devices, including mobile phones, mobile internet, etc. that allow access to information that is owned by the Company, important and may be protected.

### d) Data Privacy

The Company is committed to managing the personal data and information on its employees in a confidential manner. It shall only obtain, manage, store, and process data on its employees which are indispensable for the Company's safe operations or required and allowed to be managed by law. Personal data may only be accessed by authorised colleagues, however only to the necessary degree and by observing the purpose limitation principle. Those without authorisation or in cases where the purpose limitation principle is not applied, access to personal data shall be denied. The Company has its Privacy Statement available on its website in connection with data management. The Company's Privacy Policy provides information on all rules related to data processing, including rights and obligations of the employees. The Company fully complies with the data protection legislation in force regarding handling of personal data, in particular the provisions of Act CXII of 2011. law (Data law.) and the relevant provisions of EU Regulation 2016/679 (GDPR).

The Company reserves the right to access data and information, stored on its own computers for maintenance, business, safety, or legal reasons and obligations, within the scope of its internal regulations regarding privacy and data protection and in accordance with the law.

FGSZ always acts within the law when obtaining information on its business partners and suppliers, using published and publicly available sources and registers only. Suppliers' confidential business information (tender prices, price quotes, etc.) may not be disclosed to others. Furtherly, internal confidential information may be disclosed to suppliers.

All data and information, deemed as protected from unauthorised access, modification, transfer, storage, and other illegal use due to ownership, business, ethical, or confidentiality reasons, shall be regarded by the Company as confidential.

The Company expects all employees not to abuse any personal data and information about others, handled during their work.

## 6. Avoiding conflicts of interest

### a) Political activity

The Company shall not participate in any form of political activity, shall not form an opinion on political matters, shall not support any political party, association or other organisation either financially, or by providing any services or by any other way. The Company shall operate in accordance with the relevant laws and professional considerations, independently from politics.

All employees of the Company shall be responsible for:

- taking extra care during their involvement in politics;
  - not using the Company's name;
  - not giving the impression that the Company is committed towards any parties or political movements;
- not joining any group, the aims or activities of which are in contradiction with the Company's interests or the values and requirements of this Code;
- not using the Company's tangible assets (e.g. fax machines, computers, Internet, telephones, photocopiers, printers, scanners, letterhead stationary etc.) during their political activities.

### b) Conflict of Interest

All employees of the Company shall:

- comply with the Company's VIG-TÁT-14 regulations on conflict of interests;
- when acting as a private individual, not work together or provide a service for or buy a service from anybody with whom they are also collaborating with through work;
- obtain a written authorisation from their manager exercising employer's rights in order to establish a relationship with any client, supplier, or a company involved in an area related to the Company's activities, where the suspicion of conflict of interest may arise;
- comply with internal regulations and notify their manager exercising employer's rights immediately after learning that any of their relatives, as specified by the Civil Code, is a client of a company which has business relations with FGSZ or works for any of the Company's suppliers in order to decide whether intervention is necessary;
- not accept a job where they could employ, supervise, or manage any of their close relatives or influence the conditions of their employment, irrespective of whether such relative is the employee of the Company or any of its contracted partners. Exemption from this may only be given by the person exercising employer's rights;
- obtain a written authorisation from the person exercising employer's rights, as prescribed by internal regulations, prior to accepting a membership position in any board of directors or supervisory board (including non-profit organisations);
- take care not to have conflict of interest due to their investments, which would impair their objectivity required to make decisions in the interests of the Company. Making an investment that accumulates the wealth and assets of suppliers or clients shall be considered a conflict of interest. The prior written authorisation of the person exercising employer's rights shall be obtained prior to making decisions that qualify as or give an impression of conflict of interest when contemplating to make investments into such enterprises. The following investments may not be allowed in any circumstances:

- acquiring shares in a supplier company which participates in the Company's purchase tenders and whenever the employee plays a role in or any of their subordinates are responsible for selecting, evaluating or contracting with such a supplier;
- acquiring shares in the company of a business partner when the employee or their subordinate is responsible for the transactions between such partner and FGSZ;
- be aware of laws and internal regulations regarding the establishment of agency contracts or work-related legal relationships outside of the Company; Prior to establishing such relationships they shall notify the person exercising employer's rights who then decides on the matter of conflict of interest.

## 7. Human dignity

### a) Mutual respect

The Company is committed to create a work environment for its employees, which is based on mutual trust and the respect of each other's dignity. It prohibits any violence, threat, and harassment against employees, the representatives of contractual and other affected parties in all of its sites.

The Company pays special attention to the personal and professional development of its employees and is committed towards a wage-system that is fair and complies with the law.

All employees shall be responsible for promoting a work environment that is built on trust and mutual respect, without which it is not possible to establish cooperation which yields outstanding business results.

In order to achieve this, the Company's employees are expected to:

- not behave in a way that may be regarded as aggressive, threatening, malicious, evil-intentioned, or offensive by others;
- refrain from any form of sexual harassment at the workplace. The most common form of sexual harassment is sexual discrimination, when the injured party has a good reason to assume that by refusing the other's sexual approach they may end up in a disadvantageous situation in terms of job offers, employment, or promotion, hostile work environment (sexual approach e.g. by physical contact or attempts, sexual innuendo, sending or showing pornographic images, demands of a sexual nature either in words or behaviour);
- refrain from any behaviour aiming at or resulting in:
  - creating a hostile work environment, which is built on bullying, including behaviour resulting in the adaptation of wrong work practices for colleagues, who wish to integrate into the work environment.;
  - interfering with the work performance of other colleagues excessively;
  - influencing the opportunities of colleagues finding jobs;
- refrain from humiliating and insulting others;
- refrain from telling jokes about origin, ethnicity, religious beliefs, age, or sexuality;
- refrain from all forms of mental, physical, or sexual harassment in the Company's territory;
- not disseminate or publish violent materials;
- not abuse any personal data and information about others, handled during their work;



- not spread malicious gossip or use electronic devices to send offensive or discriminatory information.

#### b) Protection of privacy

FGSZ Ltd. respects privacy. At the same time, it is expected from the employees to ensure that their behaviour and activities outside working hours do not contradict with their obligations arising from their employment.

The Company shall not curb the political engagements of its employees, carried out outside of the workplace and working hours, however, during such engagements its employees may not use the Company's name and means, furthermore their activities may not be in contradiction with the Company's interests.

#### c) Prohibition of child and forced labour

The Company shall not tolerate any form of forced, coerced, or child labour. All employees and business partners of the Company shall be aware of these principles and comply with them during their work.

#### d) Equal treatment, equal opportunities

The Company is committed to ban and prevent any discrimination. In order to prevent any discrimination, the Company's employees are required to:

- not use any discrimination based on marital status, gender, age, ethnicity, skin colour, race, religion, or political affiliation, disability, or sexual orientation;
- only make decisions based on merit, performance, qualifications, or other work-related factors;
- build their work relationships on cooperation, openness, trust, and the principle of mutual respect and support;
- be open and sensitive to cultural diversity and support foreign colleagues in adapting to the local environment;
- not publish or disseminate documents or jokes that may insult others;
- step up against all forms of discrimination.

## 8. Main changes in the regulation

Changes
It has been supplemented with REMIT provisions.
Updating of the Rules of procedures in accordance with the new Complaints Act (Act XXV of 2023).