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BUSINESS ETHICS CODE OF ALTKOM AKADEMIA S.A.

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INTRODUCTION

The Business Ethics Code of Altkom Akademia S.A. is a guide for employees in making decisions and actions.

It was created so that, while focusing on duties, we do not forget about the values according to which we operate.

The Code describes the expected principles of employee conduct in terms of ethics and social coexistence rules and applies to every person employed at Altkom Akademia.

Relations with clients, suppliers, partners, or entities that conduct, have conducted, or could conduct business with Altkom Akademia S.A. should be conducted by authorized persons and maintained within the boundaries established in this Code.

Altkom Akademia S.A. does not tolerate corruption, bribery, or any form of extortion. It is forbidden to influence the will of third parties to obtain benefits, preferential treatment, or guarantees of benefits for the company, oneself, or others through any type of payment, monetary or in-kind compensation, directly or through third parties.

PURPOSE

We are a partner on the path to market success for organizations that build their advantage by investing in people and new technologies.

MISSION

We design future competencies and inspire continuous development.

VISION

We are a partner to our clients. We create a flexible and modern educational environment. The comprehensiveness and quality of the services provided strengthen our position as a market leader in education.

VALUES

PARTNERSHIP

In relations with colleagues, we focus on close and long-term cooperation. We build relationships based on trust. We build and maintain positive relationships. We respect our work and the work of others. We care about the form of feedback. We support other team members and appreciate their commitment. We do not spread negative information about colleagues. We actively listen and jointly develop constructive solutions. We are open to the knowledge and experience of others.

In relations with clients, suppliers, and partners, we treat our business partners as we would like to be treated ourselves. We aim to build long-term relationships. We feel responsible for selecting the best offer and providing comprehensive post-sales support. We focus on reliability and credibility, which

is why we always fulfill our commitments, and in case of obstacles, we openly communicate the circumstances. In disputed situations, we seek solutions beneficial to both parties through constructive discussion. We control our emotions and strive to ensure they do not affect the effectiveness of cooperation. We are available and ready to support our partners' actions at every stage of cooperation.

AGILITY

In relations with colleagues, we quickly and flexibly respond to changes. We use modern methods and tools. We care about the continuous development of the organization and share the latest knowledge. We test new solutions that meet market needs. We present improvement initiatives in the organization. We use the latest methods and technologies in our work. We develop by drawing on the company's resources. We analyze the actions of the competition. We care about the currency of offers, products, and materials.

In relations with clients, suppliers, and partners, we are open to changing customer requirements. In case of doubts, we jointly seek the best solutions to close the project. We keep the client informed about the progress of projects, and in case of potential delays, we always notify the client, agreeing on a new deadline. We listen to the suggestions and comments of our business partners to continuously improve our actions.

PROFESSIONALISM

In relations with colleagues, thanks to passion and experience, we develop ourselves and you. The practice and knowledge of our employees have resulted in a leading position in the education industry. We constantly improve our competencies. We share knowledge. We translate experience into practical actions. We rely on effective solutions and continuously seek new ones. We take responsibility for ourselves and the work done. We prioritize quality and evaluate the results of our actions. We care about a professional image of ourselves and the company, we are brand ambassadors.

In relations with clients, suppliers, and partners, we strive to thoroughly understand the client's needs to match our services to expectations as effectively as possible and deliver maximum value to the client. We respect our competencies and skills. As professionals, we do not promise services that cannot be reliably performed. We guarantee the quality of the offered products and services with the good name and many years of experience of our company. We are punctual, we deliver our offers and other documents within agreed deadlines. We competently and quickly respond to emails and phone calls.

SUSTAINABLE DEVELOPMENT

In a company like ours, focused on the employee, individual projects intersect with social responsibility. Thanks to this, the company's needs are balanced with the interests of our environment, the needs of our candidates, clients, and employees. Our development is strongly linked to working for others. We change and transform our entire organization towards providing our work for both business clients and employees. To this end, we continuously work on improving their current service. This is what responsible business is about. If conducted wisely, it becomes sustainable development.

Good working conditions for employees directly providing services to the client are as important to us as the conditions provided to employees working for the internal needs of our company's functioning. Employment issues for service delivery employees are regulated, among others, in accordance with the Act of June 26, 1974, the Labor Code, and the Act of April 23, 1964, the Civil Code. In addition to fulfilling basic legal obligations, we ensure that employees have a satisfying and safe workplace in accordance with the Regulation of the Minister of Labor and Social Policy of September 26, 1997, on general health and safety regulations.

At Altkom Akademia S.A., we care about the natural environment. We place great importance on the rational and economical use of company resources, including water, electricity, and paper. We apply recycling principles.

At Altkom Akademia S.A., we support and implement the principles of diversity in business. In our organization, women and men are treated equally, and employment in a given position and salary level is determined solely by the actual competencies and experience of the employee. As an educational company, we are partners in actions supporting the education and development of people from less privileged backgrounds.

HUMAN RIGHTS

Altkom Akademia S.A. respects and supports International Human Rights and treats employees with dignity and respect. We do not engage in any activities that involve human rights violations. We do not treat employees and our business partners in an unworthy manner, including sexual harassment, sexual exploitation, corporal punishment, psychological and physical coercion, or verbal abuse of employees.

EQUALITY

Altkom Akademia S.A. rejects all forms of discrimination based on race, skin color, age, gender, sexual orientation, ethnic origin, nationality, disability, pregnancy, religion, political views, or marital status in hiring, promoting, rewarding, and access to training and development.

EMPLOYMENT PRACTICES

Altkom Akademia S.A. rejects all forms of forced labor. All forms of employment will be voluntary, and employees can leave the workplace after giving notice, in accordance with local labor laws. Altkom Akademia S.A. prohibits forced labor and modern slavery in any form, including child labor and human trafficking, within our enterprise and throughout the supply and service chain.

FAIR WAGES, SALARIES, AND BENEFITS

Employees of Altkom Akademia S.A. are not required to pay any deposits as a condition of employment. The remuneration paid to employees complies with applicable law, including minimum wage regulations. Deducting amounts from the basic salary of an employee as a disciplinary measure will not be practiced.

At Altkom Akademia S.A., we comply with applicable law and honor all agreements regarding working hours, wages, and employee benefits to which we are a party, and we expect the same from all business partners.

SUSTAINABLE WORKING HOURS

Altkom Akademia S.A. does not accept forcing employees to work overtime that exceeds legal requirements. All overtime is voluntary and with the employee's consent.

SAFE AND HYGIENIC WORKING CONDITIONS

Altkom Akademia S.A. will ensure and strive for the safest and most hygienic working conditions, corresponding to the current state of knowledge, safeguards, and considering potential hazards. Altkom Akademia S.A. will support all actions aimed at improving safety and will take seriously all signals aimed at preventing workplace accidents.

PREVENTION OF PROHIBITED PRACTICES

CORRUPTION

Corruption in relations with public authorities: The nature of the company's activities means that some employees enter into relationships with public sector officials or state administration. According to accepted principles, one should never offer, directly or indirectly, any financial or other benefits. It should be remembered that persons employed by companies, universities, public entities, or other organizations controlled by the state are considered to be performing public functions. Relations with such persons require additional precautions.

Corruption in relations with clients, suppliers, and partners: Every company is obliged to conduct transactions in compliance with applicable law. Business relations with both suppliers and subcontractors, intermediaries, and clients must be healthy and based on well-defined contracts (containing general and specific terms of cooperation, special agreements) and cover all aspects of the business relationship. Secretly paying commissions is formally prohibited at Altkom Akademia S.A. According to this principle, only legal and actual services can be remunerated.

The remuneration must always be compensation for a service actually provided and cannot be disproportionate.

It is necessary that every payment is made after presenting an invoice, approved by the responsible person. The payment must be made by bank transfer to the creditor's account, in the amount stated on the invoice, in accordance with the terms of the contract. Transfers cannot be made to companies that are not our direct clients or service providers, and transfers cannot be made to countries other than those where the taxpayer is registered. Every discount must be in line with the commercial interest defined in the commercial policy of the unit, in accordance with the procedures of Altkom Akademia S.A. and within the framework of the sales agreements. It should be noted that the principles contained in this paragraph apply to both transactions related to the purchase of goods and services and the sale of goods and services.

Remuneration of third parties must always be accompanied by an actual service provided. It must be proportional and reasonable.

FRAUD

Every form of fraud at Altkom Akademia S.A. is strictly prohibited. In practice, fraud can be a type of action or omission. It usually involves falsifying documents and can result in embezzlement, illegal use of equipment, or incorrect accounting. Frauds are always legally sanctioned as specific offenses, including theft, embezzlement, misuse of public funds, abuse of trust, forgery, concealment of evidence, and income. Fraud can also involve knowingly participating in committing a crime, e.g., by booking false invoices or falsifying inventory. Such crimes are punishable by fines or imprisonment. Every form of fraud is strictly prohibited at Altkom Akademia S.A. Every fraud is subject to sanctions provided for in international or local criminal codes and the company's internal regulations.

MONEY LAUNDERING

Money laundering is a crime that involves introducing money from illegal sources into legal circulation or using it to finance illegal activities. Every employee must signal any suspicious operation to enable intervention before a crime is committed.

BRIBERY

The legality of every payment for a service must be checked, and special caution must be exercised when accepting gifts, participating in business lunches, or other entertainments. "Bribe" is a colloquial term that means a benefit, usually financial, given to achieve a specific goal, to a public administration official (and not only), to influence their decision, bypassing standard procedures. A bribe can also be a payment aimed at influencing the outcome of an evaluation by a controlling body. In many countries, regulations have been announced that impose penalties for corruption of their officials and prohibit giving bribes. Sanctions can be very severe, including sentencing individuals to severe penalties, including imprisonment.

LOBBYING AND POLITICAL SPONSORSHIP

Every position on public policy that may have significant consequences for the company or its activities on a national or international scale must be previously approved by the management of Altkom Akademia S.A. Relations with governments of individual countries, legislative groups, or international organizations (such as the European Union), lobbying, or political contributions must be previously approved and coordinated by the company's management.

GIFTS AND SERVICES

Gifts or accepting certain services are signs of courtesy and strengthen business relationships. It is recognized that in some cultures, business relationships may involve occasional gift-giving or providing services. However, anti-corruption law prohibits giving gifts, providing services, or offering valuable items to gain benefits, influence business decisions, or others.

Similarly, it is prohibited to accept gifts, services, or other material benefits as compensation for granting undue benefits, influencing business decisions, or others. Generally speaking, every offer or acceptance of gifts or services must comply with the following principles:

It must comply with local regulations;

The value of the gift or service must correspond to business customs, must have a moderate value, and be appropriate to the circumstances and occasion; generally, gifts with a value not exceeding 200 PLN are considered to have moderate value;

The circumstances and value of the gift or service must not be such as to raise suspicions of a conflict of interest;

Giving or accepting gifts or services must not influence business decisions or others.

It is necessary to refuse and politely explain the rules in Altkom Akademia S.A. to any client or supplier who offers or demands a gift whose value or type does not comply with the principles presented above and which Altkom Akademia S.A. does not tolerate.

BUSINESS MEALS

Invitations to business meals are customary worldwide. Generally speaking, one can accept an invitation or invite a business partner to business meals under the following conditions:

The meal aims to exchange professional information;

The frequency of these meals is not high;

The value of the meal is moderate, appropriate to the situation and local customs;

If an employee accepts or offers a meal, they must inform their direct supervisor in advance.

PARTICIPATION IN BUSINESS EVENTS/BUSINESS ENTERTAINMENT

In many cultures, entertainment (e.g., attending concerts or sports events) is an integral part of business meetings and strengthens professional relationships. Generally speaking, accepting such an invitation can be accepted under the following conditions:

The entertainment takes place in good faith as part of a meeting or gathering aimed at discussing business matters and strengthening business relationships;

The value of the entertainment corresponds to business customs, must have a moderate value, and be appropriate to the circumstances and occasion;

generally, entertainments with a value not exceeding 200 PLN are considered to have moderate value;

The business partner also participates in it;

The event is exceptional and customary and is related to conducting business relationships.

EXTORTION

Extortion occurs when one party tries to achieve its goals at the expense of the interests of the other participants in the conflict. This entity becomes the dominant party in the dispute, reaching for its sources of power. The extortion technique is characterized by a high orientation towards oneself and a low orientation towards others, which causes the conflict to be only suppressed or postponed in time.

If you hold a managerial position or serve as a team leader, you must understand that this means additional responsibility for our ethical behavior. The Altkom Akademia S.A. Code excludes harassing anyone for highlighting in good faith any practices that may violate the provisions of this Code.

What does this mean for me?

I must show respect to others and not tolerate any form of harassment or violence in the workplace. I must not tolerate or engage in any retaliatory or repressive actions against a person who claims to have been harassed.

CONFIDENTIALITY	For internal and external use	Version number	
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