



Code of Ethics for Cromaris d.d.

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INTRODUCTION

CROMARIS d.d. (hereinafter: the Company) is a successful Croatian company with a long-term development vision and high standards of professional conduct which, through its responsible and ethically grounded business operations, contributes to the Company's good reputation and sustainable business performance. Our business operations do not depend solely on our own production; rather, the Company's corporate culture and its relationships with stakeholders constitute important factors contributing to CROMARIS d.d. being recognised as a successful business entity.

Accordingly, the Management Board of the Company has adopted this Code of Ethics (hereinafter: the Code), which defines the standards of professional and ethical conduct that all employees and stakeholders of the Company are expected to observe. The ethical standards described in this Code serve as guidelines to assist us in making proper and fair decisions when facing challenges in our day-to-day work.

The ethical integrity of the Company's business system derives from the conviction that it is essential to insist upon the personal responsibility of each individual within a framework of established rules of conduct. It is beyond question that such a system fully complies with all applicable legal provisions of the Republic of Croatia and of all jurisdictions in which the Company operates.

We recognise that no Code of Ethics can cover every possible situation. In the event of uncertainty or doubt regarding the appropriate course of conduct, or concerning the implementation of the provisions of this Code in specific circumstances, enquiries may be submitted in writing or made 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 submitted by the Management Board, while the Management Board performs such monitoring through reports submitted by the Ethics Committee and the organisational unit responsible for human resources management, as well as by authorised persons appointed in accordance with applicable legal regulations. Such reports shall be submitted in the manner prescribed by this Code and other internal acts of the Company.

Where this Code refers to or cites specific legislation of the Republic of Croatia or any other jurisdiction, or to the Company's general acts, such reference or citation shall be deemed to include the legislation or general act in force at the time of adoption of this Code, as well as any subsequent amendments or supplements thereto.

Terms used in this Code that carry a gender-specific meaning shall be interpreted in a gender-neutral manner and shall apply equally to persons of all genders.

I. IMPLEMENTATION OF THE CODE

The Code encompasses the ethical rules adopted by the Company which apply, in the course of business operations, to all stakeholders. The Code is particularly binding upon all employees and other natural persons who, as members of the Management Board, managers, or in any other capacity, are authorised under applicable law, individually or independently, or jointly and collectively, to manage the Company's affairs, and who are employed by and/or perform work for the Company. The Code shall have the force and effect of, and shall be applied as, an internal act of the Company.

In companies owned by the Company, reasonable efforts shall be undertaken to ensure that such companies duly implement the Company's ethical rules of conduct. All other stakeholders are likewise expected to act in accordance with the provisions of the Code.

The Code sets out the ethical rules that must be observed, identifies potential breaches of the Code, provides guidance for identifying and managing ethical issues, and clarifies the procedures for reporting unethical conduct. Certain parts of the Code, and the topics addressed therein, may be of greater relevance to specific business areas, functions, or organisational units than to others. Nevertheless, it must be emphasised that any breach of ethical rules by any individual may damage the Company's reputation and undermine public trust. Accordingly, each stakeholder is expected to be aware of their obligations and to act in accordance with the Code. The Code primarily governs forms of conduct arising in the course of business operations, particularly with regard to relations towards work, colleagues, business partners, and the public; however, all persons bound by the Code are also expected to conduct themselves, outside the business environment, in accordance with the principles of the Code and to refrain from any inappropriate conduct contrary thereto.

In connection with the Code, the following should also be emphasised:

- The Code does not, nor is it intended to, provide guidance for every possible situation, nor does it regulate all topics in exhaustive detail. Where stakeholders have any doubt as to the appropriate course of action in a given situation, they shall seek appropriate guidance. The procedure for requesting guidance is set out in Chapters VII and VIII of the Code;
- Applicable laws and/or other regulations governing the Company also regulate and impose obligations in respect of certain matters addressed by the Code; accordingly, stakeholders must be aware of such regulations and act in compliance therewith;
- The Code does not necessarily contain all rules governing specific conduct. Where the law permits a matter to be regulated differently, and the Code regulates such matter in a different manner, the provisions of the Code shall prevail. An exception to the foregoing application of the Code—particularly where the Code regulates a matter in a manner less favourable than that provided by law—may arise only where the

application of a more favourable right for the employee is required under mandatory legal provisions. In the event of uncertainty arising from differing or conflicting provisions between the Code and applicable regulations, guidance must be sought prior to making any decision or taking any action, in accordance with Chapters VII and VIII of the Code.

Managers within the Company supervise and direct the work of other employees and therefore bear particular responsibility for ensuring a culture of ethical conduct, including by:

- setting an example of ethical conduct through their own actions;
- taking all necessary steps to ensure that the Code is known to all stakeholders bound by it and that its provisions are properly explained and understood;
- continuously monitoring compliance with ethical principles;
- ensuring that the provisions of the Code are duly implemented and observed;
- supporting employees who seek guidance regarding the Code or who, in good faith, report breaches of the Code. Managers are required to ensure that such employees are not placed at a disadvantage and that their employment rights are not adversely affected as a result of seeking guidance or reporting breaches of the Code in good faith;
- taking ethical conduct into account when evaluating employee performance; and
- reporting, without undue delay and in accordance with the rules governing ethics proceedings, any unethical conduct to the Ethics Committee that falls outside their authority or competence, without disclosing personal data except where required in accordance with applicable procedures.

II. PRINCIPLES OF THE COMPANY'S OPERATIONS

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

- Lawfulness in work and business operations;
- Professionalism and expertise;
- Transparency in business operations;
- Diligence and objectivity;
- Independence and impartiality in work;
- Reliability and accountability;

- Innovativeness;
- Excellence in the selection of personnel and open opportunities for advancement within the system;
- Strong social responsibility and focus on the well-being of the communities in which we operate;
- Zero tolerance towards corruption.

In order to ensure consistent application of these business principles in relations with all stakeholders, 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 relationship (equality in recruitment, remuneration, and promotion, health and safety at work, prohibition of child labour, working hours and leisure time, and the right to collective bargaining);
- ⇒ Prohibition of discrimination and harassment;
- ⇒ Recognition of each employee's contribution in decision-making processes, and provision of continuous learning, professional development, and knowledge sharing;
- ⇒ Transparent communication regarding job requirements, responsibilities, Company plans, and overall organisational status;
- ⇒ Protection of employees' physical, moral, and cultural integrity, and provision of a safe and healthy work environment;
- ⇒ Ensuring open, two-way communication at all hierarchical levels to facilitate feedback and the expression of concerns;
- ⇒ Fostering an organisational culture based on respect, transparency, and safety;
- ⇒ Applying objective merit-based criteria in all human resources management processes;
- ⇒ Valuing diversity as a resource essential for achieving quality in products and processes.

2.2 Obligations in Relations with Customers

- ⇒ Business relationships are established and conducted in accordance with the principles of transparency, fairness, and equality;

- ⇒ Transparent presentation of information regarding products and services;
- ⇒ Maintaining a professional, ethical, and approachable relationship with customers;
- ⇒ Ensuring high quality of offered products and services and continuous investment in innovation;
- ⇒ Attentively monitoring customer needs, continuously evaluating customer satisfaction, and responding promptly to complaints.

2.3 Obligations in Relations with Suppliers

- ⇒ Business relationships are established and conducted in accordance with the principles of transparency, fairness, and equality;
- ⇒ Evaluating suppliers based on quality, professional and social responsibility, capacity for innovative contribution, reputation, and long-term collaboration;
- ⇒ Ensuring impartiality in the selection of suppliers;
- ⇒ Complying with all contractual obligations towards suppliers;
- ⇒ Refraining from accepting gifts or other benefits from suppliers that could compromise impartial selection;
- ⇒ Avoiding relationships with suppliers and customers who violate any legal provisions or ethical standards in their operations.

2.4. Obligation to Respect Human Rights

- ⇒ The Company is obliged to recognize and respect internationally recognized human rights in all its activities and in its relationships with stakeholders. This particularly includes the rights set out in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and all other fundamental international human rights instruments in force in the Republic of Croatia. Accordingly, the Company conducts its business in line with the UN Guiding Principles on Business and Human Rights.

The Company ensures the availability of regulations governing human rights and establishes clear and accessible procedures for submitting reports, protecting whistleblowers, and implementing appropriate remedial measures, in order to ensure their effective application in practice.

III. PRINCIPLES OF PROFESSIONAL CONDUCT

The Company has adopted this Code of Ethics to ensure truthfulness in the communication of its employees, accountability for their words and actions, fairness and equality towards colleagues and business partners, and adherence to applicable laws, provisions, and strategies affecting our business operations.

It is the Company's policy to comply with the laws of the countries in which it operates, as well as all regulatory requirements affecting its business. This includes compliance with regulations relating to market competition, trade, securities, copyright, employment, health and safety, and environmental protection. All employees are expected to observe applicable laws and ethical standards and to act with integrity and respect towards all individuals they encounter in the course of their work.

Abuse and fraud are not tolerated by the Company. Any act of abuse or fraud, whether minor or significant, harms the Company, its employees, and its shareholders.

The application of the principles of professional conduct encompasses a range of actions, including:

- Business management – ensuring transparency in reporting and record-keeping, protecting confidential information, safeguarding the Company's property and intellectual property, maintaining positive media communications, preventing conflicts of interest, complying with legal provisions, conducting fair market competition, and preventing bribery, corruption, and fraudulent conduct;
- Internal relations – protecting the professional workplace from discrimination and harassment, ensuring health and safety, proper use of electronic communications and information technology, prohibiting the misuse of narcotic drugs and alcohol, protecting non-smokers, observing rules on giving and receiving gifts, and regulating political activities;
- Confidential business relationships and responsible stakeholder relations – conducting business relationships based on honesty and propriety, engaging in correct and appropriate communications with business partners, investing in society through sponsorships and donations, cooperating with local communities, and managing operations in a manner that protects the environment;
- Raising questions and expressing concerns – providing various channels for communication, including the initiation of ethics proceedings.

IV. BUSINESS MANAGEMENT

4.1 Transparency of Reporting and Record-Keeping

Accurate and proper recording of business events in the Company's books, as well as of supplier and customer data, and financial reporting in accordance with applicable laws, internal acts, and financial reporting standards, is of critical importance 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 provide reasonable assurance that transactions are duly authorised, executed, and recorded. All transactions must be accompanied by detailed supporting documentation suitable for audit purposes. Accurate record-keeping and reporting ensure compliance with legal and regulatory obligations and enhance the Company's reputation and credibility. All personnel involved in the creation, processing, and recording of such information assume responsibility for its accuracy and reliability.

The Company ensures that shareholders, the Supervisory Board, and the financial public receive complete, accurate, timely, and understandable information regarding material aspects of the Company's financial position and business performance. This obligation extends beyond financial information; all employees must ensure that all operational and business reports, of any kind and in any form, are accurate, timely, and complete.

Managers are required to report to the Management Board, accurately, completely, and promptly, on all relevant operational indicators within their area of responsibility, observed market trends, changes, and difficulties. It is prohibited to take any actions that deliberately conceal or misrepresent the true nature of any transaction conducted by, or relating to, the Company.

All employees are required to communicate, in a timely and complete manner, any material information from their operational area—including observed difficulties, deviations, or faults—to their manager to ensure appropriate treatment of the situation and, where necessary, the implementation of corrective actions. Employees must not knowingly misrepresent, omit, or encourage others to misrepresent or omit facts regarding business operations that they are obliged to report to their manager.

4.2 Confidential Information

All data used in the course of business operations, including software and other information, regardless of form or storage method, which is created or used for the purpose of performing Company activities, is considered business information and constitutes Company property.

Confidential information is information that is not publicly available and is not easily ascertainable, including trade secrets, strategies and forecasts, potential financial transactions or mergers, customer and supplier relationships, production plans, pricing and marketing information, internal Company policies, non-public revenues and other financial reports, commercial secrets, contractual data, internal analyses, reports, and any other information affecting the Company's competitive position. Confidential information also includes documents designated as "confidential" or "restricted," or any information the Management Board declares to be a trade secret.

Employees are prohibited from disclosing the Company's confidential information to anyone outside the Company, including third parties such as relatives and friends, unless such disclosure has been previously authorized, is necessary for business purposes, or is required under applicable laws or regulations. Employees are required to avoid sharing confidential information with employees who do not need to know such information and to refrain from discussing confidential matters in public places. Employees must take all steps necessary to protect our confidential information and prevent its improper and unauthorized disclosure. Such confidential information must not be shared via blogs, personal websites, or social media.

Each employee is responsible for the use, storage, and protection of business secrets learned in the course of performing duties and tasks for the Company. In the event of loss or disclosure of a business secret, the Management Board shall immediately initiate a procedure to determine the circumstances surrounding such loss or disclosure and shall take measures to mitigate potential harm. Employees responsible for breaches of business confidentiality may be held accountable for breach of employment duties, including material and criminal liability, depending on the consequences of the loss or disclosure, in accordance with applicable legislation.

The Company respects employees' privacy; personal data are collected, processed, used, and stored only to the extent necessary and in compliance with legal requirements. Access to employee personal data is limited to those with appropriate authorisation and a business need, and such data must be handled with due regard to confidentiality.

In addition to respecting the confidentiality of Company-owned information, employees must also respect the proprietary rights of other companies over data and information constituting their assets, including but not limited to copyrights and other legally protected rights in data, works, and information.

4.3 Protection of the Company's Property

The Company possesses significant tangible and intangible assets, as well as financial and non-financial resources. All users are required to safeguard such property, as poor or insufficient management of any Company assets or resources is considered detrimental to the interests of the Company and its shareholders. Employees, suppliers, contractors, and business partners are obliged to assume responsibility for preserving the integrity of such assets and for their appropriate, economical, and efficient use.

All employees and authorised individuals may use the Company's funds, property, and resources solely for lawful and authorised business purposes. Portable business equipment or work-from-home equipment (e.g., laptops and mobile phones), as well as any other equipment provided for the performance of work duties, remains the property of the Company and must be used with due care.

4.4 Protection of Intellectual Property

Intellectual property (IP) generally refers to any unique creation developed within the Company's business operations. It includes, among other things, copyrights, patents, designs and trademarks, trade secrets, and internal know-how. Examples of intellectual property include:

- New products, technical solutions, developments, or processes created within the Company;
- Product designs or appearances;
- Brands or logos;
- Written works, including website content or brochures;
- Artistic works, such as photographs or illustrations;
- Computer software.

The Company regularly generates valuable business ideas, strategies, and other business information that constitute the Company's property and must be protected. Such information arises from the Company's activities and forms part of its intellectual capital, which may, in certain cases, be legally protected.

Intellectual property created or acquired using the Company's resources becomes the property of the Company and cannot be considered personal property.

As part of protecting its intellectual property, the Company may:

- Prevent others from using what has been created without authorisation;

- Charge others for the right to use what has been created.

Accordingly, the Company respects the intellectual property rights of others and takes care not to infringe upon such rights, and expects the same from all third parties.

4.5 Media Communication

Only employees authorised to do so may respond to inquiries concerning the Company or its business activities from the press or other members of the social, financial, or media community. This applies to all channels and forms of communication, including written communications (e-mail, fax, postal mail, SMS and MMS messages, social media) and oral communications (in-person or by telephone).

Employees are prohibited from promoting, disseminating, or commenting on false or unverified information, either within or outside the Company. Similarly, without prior explicit authorisation from those responsible for corporate communications, employees must not provide or transmit information or opinions in the media regarding the Company's business strategy, operations, results, or other corporate matters.

Any received inquiries must be immediately forwarded to the Company's organisational unit responsible for corporate communications.

4.6 Conflict of Interest

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

Members of the Management Board, Supervisory Board, and employees must not use their position to benefit any private interest, including that of family members, relatives, or acquaintances. Such benefits may include preferential business arrangements, pricing agreements, employment opportunities, gifts, entertainment, or any other tangible or intangible advantage.

Members of the Management Board and Supervisory Board may not, without prior written approval from the Supervisory Board, provide services or hold a financial interest in other companies that are or may become suppliers, customers, or competitors of the Company, nor may they work with other companies in a manner that conflicts with the Company's interests. External business or voluntary activities must never interfere with their work for the Company, must not involve use of the Company's assets or be implicitly or explicitly sponsored by the Company, and must not create the risk of negative publicity. To comply with this Code, such

individuals must inform the Management Board and Supervisory Board of any additional activities and obtain prior written consent from the Supervisory Board.

Employees of the Company must not, without prior written authorisation from the Management Board, provide services or hold financial interests in other companies that are or may become suppliers, customers, or competitors of the Company, nor engage in work or collaborations that could create a conflict of interest with the Company. External business or voluntary engagements must not interfere with Company duties, use Company assets, imply Company sponsorship, or create the potential for negative publicity. Employees must notify the Management Board of such activities and obtain prior written consent.

Before accepting membership in management, supervisory, or other governing bodies of commercial entities, government, or non-government organisations potentially related to the Company, employees must inform their supervisor and obtain written consent from the HR unit. Management Board members may also require prior consent from the Supervisory Board, as prescribed in internal acts.

A detailed procedure for preventing and managing conflicts of interest is set out in [the Conflict of Interest Management Policy](#).

4.7 Compliance with Legal Provisions

In accordance with the Company's business principles, the Company's policy is to comply with all applicable legal regulations of the Republic of Croatia and other jurisdictions in which it operates. The Management Board, all managers, and employees are responsible for being familiar with the laws governing their area of business activity and for adhering to their provisions.

The Legal Department regularly informs the Management Board, managers, and all employees of important changes to applicable laws or new legal provisions. It is always available to provide legal advice, clarify legal provisions, or assess the appropriateness of certain actions. In addition to the advisory role of the Legal Department, it is the responsibility of the Management Board to ensure that all legal requirements are observed and applied in day-to-day operations.

If an employee has any doubts or uncertainties regarding the legal compliance of any action in which they are involved, they are obliged to consult the Legal Department and act in accordance with the advice or guidance provided.

4.8 Market Competition

The Company conducts its business in compliance with applicable laws and generally accepted standards of fair competition and business practices in Croatia and the EU, as regulated by competition law. Full compliance with competition laws is not only legally required but also aligns with corporate values and culture that positively influence business operations. The Company competes energetically in the marketplace, but fairly, adhering to all legal provisions that protect competition and market integrity.

The manner in which results are achieved is as important as the results themselves. Observance of competition rules in no way limits agile and high-quality market performance. On the contrary, market conduct aligned with the highest standards of competitive integrity enhances the quality of the Company's goods and services while avoiding the risks associated with improper behaviour. Anti-competitive practices are unacceptable and will not be tolerated by the Company

All employees are prohibited from participating in agreements that restrict competition, including written or oral arrangements between two or more undertakings, coordinated actions, or decisions of trade associations aimed at preventing, limiting, or distorting competition within the relevant market. Employees must also refrain from initiating, implementing, or participating in activities that abuse the Company's dominant position, such as price discrimination, setting predatory or excessive prices, imposing exclusive purchasing requirements, conditional discounts, tying products, or refusing cooperation or supply. Employees' obligations under competition law apply regardless of whether the individual personally participated in negotiations, agreements, or other arrangements, or learned of them by other means. Employees must promptly notify the relevant organisational units of any action they observe that may constitute a breach of competition rules.

4.9 Bribery and Corruption

The Company does not engage in or tolerate corruption in any form.

Corruption is the unlawful use of influence to obtain personal gain or benefit for another party, and includes:

- **Active bribery:** Offering, promising, giving, or requesting anything of value or service to private individuals or third parties, with the intent of improperly influencing decision-makers to obtain a business advantage;
- **Passive bribery:** Illegally requesting, demanding, accepting, or receiving anything of value or service to gain an advantage in any form, with an expectation or condition that obligations are fulfilled or influence is exerted on a third party.

Indirect bribery includes rewards given through intermediaries, such as scholarships, charitable donations, or payments to entities providing direct or indirect benefit to the corrupt party. Third-party intermediaries (e.g., agents, commercial intermediaries, distributors, or representatives) may participate in indirect bribery if they commit any of the above acts on behalf of, or for the benefit of, the Company.

Corruption also encompasses abuse of function or position where a person misrepresents their ability to influence another unlawfully and, through deception, requests or receives an illicit advantage or accepts a promise of such an advantage.

The concept of bribery extends beyond cash and its equivalents to include gifts, entertainment, travel and accommodation expenses, and any other tangible or intangible benefits. All officers, employees, and managers must adhere to anti-bribery rules, and no person may authorise, instruct, or encourage another to violate this policy. The Company expects independent third parties, including customers and suppliers, to act in accordance with this Code.

Failure to comply with anti-bribery provisions may result in severe civil or criminal consequences for the Company and its employees and may trigger disciplinary measures, including dismissal.

4.10 Fraud

Fraud includes all forms of intentional and unlawful deception. This encompasses deliberate misrepresentation or concealment of material facts to induce action for personal gain or to the detriment of others. Fraud may also occur without a deceptive act if parties enter into a secret agreement to circumvent necessary processes, creating a false representation of a business action or transaction to gain advantage.

The Company is committed to combating fraud and does not tolerate fraudulent conduct. To protect the Company's values, assets, and reputation, all employees and other stakeholders are individually responsible for acting in good faith in accordance with applicable rules and regulations, and must remain vigilant for any indications of fraud. Even the failure to act upon suspicion of fraud may render an employee or other person personally liable. Corporate security is ensured by strict adherence to prescribed procedures by employees and immediate coordination by all managers to prevent and promptly detect fraudulent behaviour.

All stakeholders must report any suspicion of fraud to the organisational unit responsible for corporate security and to the Management Board. The Company will investigate every report or suspicion of fraud and take necessary measures if the report is substantiated.

4.11. Human Rights Due Diligence Process

The Company conducts human rights due diligence as an integral part of its business operations. This process covers the Company's own operations as well as the entire supply chain and is a continuous process that includes:

- identifying and assessing actual and potential adverse human rights impacts,
- determining and implementing measures to prevent and mitigate identified risks,
- monitoring the effectiveness of the measures taken,
- transparent reporting on implemented activities and their impacts.

The Company uses established grievance mechanisms as an important tool for conducting human rights due diligence. All received complaints are recorded, analysed, and used to identify potential systemic issues. Based on the results of the analysis, the Company takes appropriate preventive and corrective measures aimed at improving working conditions and preventing future adverse human rights impacts.

The operational implementation of human rights due diligence is continuously carried out by the relevant organizational units of the Company, each within its respective scope of responsibility, and they are required to integrate human rights checks into their regular business processes and the selection of business partners.

The Ethics Committee has a supervisory role and coordinates the overall human rights risk management process. In cases where high risks or human rights violations are identified during due diligence, the relevant organizational units shall promptly report to the Ethics Committee, which assumes further handling and coordinates the remediation process.

Based on data collected from the relevant organizational units, the Ethics Committee prepares a consolidated report at least once a year on the implemented activities, identified risks, and undertaken measures, and submits it to the Company's Management Board for further decision-making and continuous improvement of business practices.

4.12. Remediation and Redress

In the event that it is determined that the Company's activities or its business relationships have caused or contributed to a human rights violation, the Company is obliged to promptly take appropriate remedial measures to eliminate the adverse impacts.

Remedial measures may include corrective actions, payment of appropriate compensation, provision of rehabilitation measures, or other suitable actions, in cooperation with affected persons and, where appropriate, competent authorities.

The Ethics Committee is responsible for managing and coordinating the remediation process, with mandatory participation of the relevant organizational units and, where appropriate, external experts.

The remediation process is carried out in a timely, transparent manner and in a way that is accessible to affected persons, with the obligation of proper documentation to ensure traceability, learning, and continuous improvement of business practices.

In cases where submitted complaints or the results of due diligence indicate a possible breach of this Code, the procedure shall be further conducted in accordance with the provisions of Chapter VIII – Ethical Procedure.

V. INTERNAL RELATIONS

5.1 Protection of the Professional Workplace from Discrimination and Harassment

The Company hires, compensates, promotes, and makes other employment-related decisions based on relevant factors, primarily qualifications and job performance, rather than race, gender, skin colour, religion, age, ethnic origin, sexual orientation, disability, or other permanent characteristics. The Company considers its employees its most valuable asset and directs its conduct towards creating a professional working environment in which employees are treated with respect and dignity, and in which inappropriate behaviour, discrimination, or harassment has no place. 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.

Harassing behaviour or discrimination on any prohibited grounds of discrimination against any person is not permitted, in particular in relation to their ethnic origin, race, sex, marital status, sexual orientation, political orientation, religion, or age. Harassment includes, without limitation, verbal or written communication (e.g. derogatory remarks, defamation), physical and non-verbal behaviour (e.g. hitting, pushing, or other aggressive physical contact), and audio-visual communication (e.g. cartoons or photographs). Creating a hostile atmosphere through ethnic, racial, sexual, or religious remarks, unwelcome sexual conduct, or requests for sexual favours will not be tolerated.

Harassment is prohibited regardless of whether it occurs at the workplace, at a customer or supplier site, or in any work-related activity or situation. However, inappropriate behaviour does not need to be illegal to constitute a violation of this Code. The Company's policy prohibits all forms of inappropriate behaviour or harassment, regardless of whether such conduct rises to the level of a legal violation.

The Company will not tolerate any form of forced, compulsory, bonded, or child labour, nor any other unethical employment practices such as unpaid wages, denial of sick leave or vacation, misuse of alternative employment arrangements, or failure to pay statutory contributions for healthcare.

The Company implements fair employment and remuneration policies in accordance with applicable laws. Disciplinary proceedings and termination processes are conducted fairly, impartially, and transparently. The Company respects the freedom of assembly, the legal right to establish or join a trade union, and the right to collective bargaining.

Managers must exercise good judgment and use their authority responsibly in dealings with employees, customers, suppliers, and partners. All employees and managers, regardless of level, are expected to maintain a workplace free of discrimination and harassment. Oversight of work performance or provision of feedback by managers does not constitute harassment.

All managers and employees, irrespective of hierarchical role, are obliged to:

- Treat all employees, customers, suppliers, and business partners with dignity and respect;
- Demonstrate fairness and equality in interactions with every employee, customer, supplier, or business partner;
- Provide all employees with reasonable educational opportunities aligned with the Company's needs to support career progression;
- Promote internal advancement whenever qualified internal employees are available;
- Ensure fairness in employee reward and recognition systems.

5.2 Health and Safety Protection

The Company complies with all applicable laws regarding workplace health and safety. Occupational health and safety is an integral part of work organization and processes, structured within a dedicated occupational safety department. It is implemented according to statutory regulations and recognized safety standards to enhance employee safety and health, prevent workplace injuries, occupational and other diseases, and protect the working environment. All employees are trained to work safely, use required protective equipment, and follow workplace safety rules.

Prior to employment, employees are directed to a medical examination if an internal regulation mandates such an examination as a prerequisite for the specific role. All health and safety matters are defined in the Occupational Health and Safety Regulations.

5.3 Use of Electronic Communication and Information Technology

The Company's information systems and associated tools are essential for conducting daily business. These resources include computers, servers, databases, software, systems, phones, mobile devices, and other electronic equipment, as well as electronic services such as email, instant messaging, voicemail, and Internet access. Employees must use these resources responsibly, professionally, and with good judgment, including compliance with confidentiality, security, and privacy requirements.

Electronic communications—including emails, social media posts, blogs, instant messages, and voicemail—can be rapidly and widely disseminated. All documents and communications created, stored, or transmitted using the Company's information systems are considered work-related and must comply with this Code. To the extent permitted by law (including data protection laws), the Company reserves the right to monitor employees and their use of Company IT systems, including reviewing all created, stored, or transmitted information for legitimate business purposes, such as responding to regulatory inquiries or legal proceedings.

Employees must never use the Company's IT systems to transmit content contrary to Company policies or that could harm the Company's reputation. This includes posting public messages on blogs, personal websites, bulletin boards, or social media. Employees must not download, publish, or transmit offensive content or images using Company technology, and must not send offensive or harassing messages or materials. Employees may not download or use software from Company resources in violation of copyright or licensing restrictions.

Where personal use of Company IT resources is permitted, it must not be frequent, excessive, or interfere with work responsibilities, must not unduly burden Company technology resources, and must comply with applicable laws and Company policies. Employees may not send unsolicited commercial emails, mass emails, or large non-work-related files using Company IT systems.

The Company respects employees' legal rights to use social media. Employees participating in social media must adhere to the following policies:

- Unauthorized use or disclosure of Company confidential information on social media channels is prohibited;
- Employees shall not actively promote the Company, its products, or services during private use of social media;
- Employees must ensure social media use does not negatively affect their work or that of colleagues;
- Employees must consider how they present themselves online, recognizing that the line between personal and professional life may be unclear;

- Managers have additional responsibilities on social media due to their role and must avoid inappropriate communications and misunderstandings;
- All employees must be aware of their affiliation with the Company on social media. If representing the Company, they must ensure that profiles and content comply with this Code and must not post content contrary to Company policies or that could damage the Company's reputation. New employees should update their social profiles to accurately reflect their role and position;
- Employees must recognize that content posted may remain publicly available indefinitely and must consider terms of use of online platforms.

5.4 Misuse of Drugs and Alcohol, Protection of Non-Smokers

Consumption of alcohol at the workplace or working under the influence of alcohol is prohibited. Illegal use, sale, purchase, transfer, or possession of drugs is prohibited, as is working under the influence of drugs or other addictive substances.

To protect non-smokers from tobacco smoke, smoking is prohibited in workspaces and other areas, except in designated and properly marked smoking areas.

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

5.5 Receiving and Giving Gifts

Corporate hospitality and gifts are generally used to promote goodwill and strengthen business relationships. Therefore, the Company's policy allows employees to engage in hospitality in accordance with the law and to give and receive appropriate business gifts, provided that the gift is of reasonable value, given and received for legitimate business purposes, and compliant with applicable laws.

What constitutes an "appropriate" gift or hospitality depends on the circumstances, including the employee's position within the Company. Employees should avoid any situations that could appear improper and must not use hospitality funds or give or receive gifts that could be perceived as influencing business decisions or creating potential conflicts of interest. Gifts and hospitality must be offered without expectation of anything in return and must never influence, or appear to influence, the impartiality of any decision. Gifts must never be offered or received in exchange for favorable treatment in any business transaction.

The Company supports and encourages its business partners to contribute to corporate charitable initiatives instead of providing gifts to employees. Any charitable donation or sponsorship must be transparent, conducted in accordance with applicable law, and must never conceal any form of corruption.

In the use of hospitality expenses and the giving or receiving of business gifts, employees are required to comply with the following rules:

- employees are obliged to inform their manager in advance of the business purpose and the estimated level of costs related to the use of hospitality expenses;
- employees may accept invitations to customary events involving hospitality expenses if there is a legitimate business purpose for such an event;
- as a general rule, Company promotional materials are the only gifts that employees should give to business partners;
- gifts exceeding a value of 65 euros given by employees to business partners, which do not include the Company's promotional materials, must be approved in advance by the Management Board;
- employees must not receive or offer gifts in the form of cash or cash equivalents (including, but not limited to, securities, precious metals, vouchers, loans, commissions, or profit sharing);
- employees may accept gifts that are otherwise not permitted under this Code if it would be impractical or offensive to refuse them; however, such gifts must be reported immediately to the manager.

5.6 Political Activities

Political actions, campaigns, or other political activities are prohibited during working hours or within Company premises. Employees are free to participate voluntarily in personal political activities and contribute to candidates or political parties as permitted by law, but they must not use Company resources or the Company name in connection with personal political activities.

The Company applies a general policy prohibiting the provision of funds, assets, or services, directly or indirectly, to any political party or campaign of any candidate for political office.

VI. CONFIDENTIAL BUSINESS RELATIONS AND RESPONSIBLE STAKEHOLDER ENGAGEMENT

The Company is committed to promoting a culture and practice of responsible and sustainable business across the entire value chain, striving for business relationships built on trust and responsible communication with external stakeholders.

6.1 Relations and Communication with Business Partners

Honest and proper engagement with clients, suppliers, intermediaries, partners, and other business associates is the foundation of successful and long-term business relationships. The Company carefully monitors the needs of clients, suppliers, and partners. We continuously assess and improve our products, services, technologies, and business processes to ensure quality, safety, and reliability throughout the value chain.

Relationships with clients, suppliers, and other business partners are based on mutual trust, respect, and strict adherence to contractual obligations. Employees must ensure that all communications originating from them reflect the Company accurately 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 regions where it operates. It supports community development through economic initiatives, export promotion, continuous investment, and fostering domestic excellence, knowledge, and creativity. By creating new employment opportunities and investing in communities, the Company generates social benefits and financial returns. It also supports public activities aimed at improving health, culture, and education.

The Company encourages and:

- Seeks cooperation through open and transparent dialogue and consultations with local communities and civil society representatives with legitimate interests in the Company's operations;
- Works to develop local communities;
- Encourages employees to participate in community development and social initiatives.

6.3 Investment in Society, Sponsorship, and Donations

The Company acts as a socially responsible organization. It recognizes social and societal needs and challenges and strives to support social innovation, volunteer activities of employees, and projects and individuals that promote the Company's values.

6.4 Environmental Protection

Quality and environmental management are integral parts of the Company's business strategy. Employee, client, consumer, and stakeholder satisfaction is the Company's primary commitment. The Company's management responsibly oversees all environmental aspects, minimizing the environmental impact of its operations. By encouraging innovation and modern business processes and technologies, all employees develop awareness of the need for ongoing environmental protection.

By applying environmentally friendly materials and technologies and implementing continuous improvement programs, the Company reduces environmental impacts, increases energy and resource efficiency, and contributes to sustainable development. Proper waste management and efficient use of natural resources further support this principle.

Establishing and applying quality and environmental management systems, ongoing employee training, development, and motivation ensure innovative products and processes for global markets while fostering customer satisfaction and environmental protection.

The quality and environmental system aims to achieve the following goals:

- Continuous improvement of environmental protection through new technologies;
- Reduction of waste quantities;
- Preservation of natural resources and efficient use of energy;
- Compliance with legal requirements;
- Employee training and education.

Principles and practices for quality and environmental management are detailed in the Quality, Food Safety, Environmental Protection, and Social Responsibility Policy and the Sustainability Report.

VII. RAISING QUESTIONS AND EXPRESSING CONCERNS

Employees are required to report any actual or potential violation of the Code they become aware of, whether concerning themselves, their subordinates, superiors, or other persons. Employees should seek guidance from their immediate supervisor, Human Resources, or the Legal Department if they are unsure about the correct course of action.

The ethical procedure is initiated on the basis of a report submitted to the Ethics Committee regarding conduct contrary to the provisions of the Code by any person who is bound by the Code, as well as by any external party. 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

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 Board on ethical proceedings initiated against individuals who violated the Code, without disclosing personal data;
- Oversees ethics training and Code communication;
- Conducts ethical proceedings;
- Assesses risks of unethical conduct and ensures proportional rules;
- Provides support and guidance to employees and other Stakeholders in applying the Code;
- Monitors the implementation of human rights impact due diligence and assumes responsibility for further action in cases of identified high risks or human rights violations;
- Prepares and submits reports on Code application results to the Company's Management Board.

Depending on the case, a complaint or report of unethical behavior may be submitted to:

- the Company's Management Board;
- Immediate supervisor;
- Human Resources;
- A confidential person designated for receiving complaints and managing procedures according to the Internal Reporting Procedure and Appointment of Confidential Person; or
- The Ethics Committee.

Depending on the type of complaint or violation, the immediate supervisor, upon receiving the report, may forward the complaint for further action to authorised persons or bodies within the Company, or may independently apply one of the measures provided for in the Company's internal acts adopted with the consent of the Company's Supervisory Board, or an agreed measure, where applicable, but only if authorised to do so under the Company's internal acts and strictly within the scope of the granted authority.

The appointment of a confidential person and the procedure for reporting irregularities are publicly posted on the Company notice boards. Reports must include the reporter's details, the person(s) involved, the date, and a description of the issue. Reports may be submitted in

writing, by mail, via e-mail at povjerljiva.osoba@cromaris.hr, or orally for recording. Procedures followed by the confidential person are governed by The Regulations on the Procedure for Internal Reporting of Irregularities and the Procedure for the Appointment of the Confidential Person and their Deputy. If other reporting channels are impractical, reports may be submitted directly to the Ethics Committee via e-mail eticko.povjerenstvo@cromaris.hr or by post marked "For the Ethics Committee CROMARIS – Do Not Open."

Investigation procedures by the Ethics Committee are more effective when detailed information is provided, including the reporter's name. Anonymous reports are investigated only if they indicate a severe violation of the Code.

Any employee, as well as any external Stakeholder affected by the Company's operations, may in good faith seek guidance, raise concerns, or report unethical conduct under the Code. If an employee or external Stakeholder of the Company submits a report of a breach of ethical rules knowing that no breach of the Code has occurred or that the breach was committed by a person other than the reported individual, an ethical procedure may be initiated against that employee, or the business relationship may be subject to review.

The Company will not tolerate retaliation against persons who, in good faith, report a breach of the Code, regardless of whether they are employees of the Company or external parties. Complaints concerning retaliatory treatment must be reported. Such complaints will be examined by the Ethics Committee, and appropriate measures will be taken. Anyone responsible for retaliating against persons who have reported suspected unethical conduct or other risks to business operations will be subject to an ethical procedure. If an employee or external party suspects that they or someone they know is being subjected to retaliation for reporting a breach of the Code, they should immediately contact the Ethics Committee.

VIII. ETHICAL PROCEDURE

8.1 General Provisions

A violation of ethical rules is committed by any person who, through action or omission, intentionally or negligently, breaches the Code.

8.1.1 Purpose of the Ethical Procedure

The primary goal of the ethical procedure is to promote ethical behavior as set out in the Code, define the roles and responsibilities of organizational units and involved individuals,

regulate applicable procedural rules, and govern the operations of the Company's Ethics Committee.

The ethical procedure constitutes a mechanism for examining individual cases of potential breaches of the Code, including remediation cases identified through the human rights due diligence system.

8.1.2 Deadlines

Participants in the ethical procedure must make every reasonable effort to adhere to the deadlines set out in this chapter to ensure that the actions of the Ethics Committee effectively support decision-making by authorized managers who act as the employer and manage other contractual relationships.

8.1.3 Confidentiality

To protect the privacy of individuals involved and the confidentiality of the procedure, all documents prepared or available during the ethical procedure are confidential, unless otherwise specified in this chapter. All documents concerning ethical conduct are classified as business secrets marked "CONFIDENTIAL." All parties involved must maintain confidentiality. Unauthorized disclosure of information related to the ethical procedure by the reporting person or other participants constitutes a breach of employment obligations.

8.1.4 Conduct of Parties

All parties must communicate appropriately, consistent with professional business standards, throughout the ethical procedure.

8.2 Responsibilities and Authority of the Ethics Committee

The fundamental role of the Ethics Committee is to ensure ethical behavior of stakeholders and coordinate meaningful ethical development within the Company. In addition, the Ethics Committee:

- Oversees and proposes amendments to the Code;
- Monitors long-term compliance with the Code;
- Investigates ethical complaints and addresses ethical issues reported by Parties;
- monitors the implementation of human rights impact due diligence (within the Company's own operations and supply chain) and assumes responsibility for further action in cases of identified high risks or human rights violations;

- Oversees Code communication and training, and implements the Code monitoring system;
- Prepares annual reports for the Company's Management Board on the results of investigations, findings and initiated ethical matters;
- Prepares proposals for necessary measures.

In case of violations of ethical rules, the Ethics Committee is authorized to conduct the ethical procedure and prepare proposals for the responsible managers authorized to take appropriate measures. By publishing decisions, the Ethics Committee enables interpretation of the Code and the introduction of standard practices.

8.3 Operation of the Ethics Committee

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

It consists of 3 to 5 members, including independent experts and employee representatives. Members and the Chair of the Ethics Committee are appointed by the Company's Management Board. Non-employee members are appointed for a fixed term, while employee members are appointed indefinitely. The Chair of the Ethics Committee is an external expert independent from the Company's operational structure.

Membership ends:

- By resignation submitted in writing to the Company's Management Board;
- Automatically, upon termination of employment for employee members;
- By dismissal by the Company's Management Board without explanation for employee members;
- By expiry of term or dismissal by the Company's Management Board without explanation for independent members.

The Chair oversees and coordinates the Committee's activities, ensuring meetings are convened regularly and members receive sufficient information for effective decision-making. The Secretary assists the Chair.

The Ethics Committee maintains its own secure and confidential register of ethical reports received directly by it. In cases where a report has been submitted to a confidential person in accordance with legal provisions and the Regulations on the Procedure for Internal Reporting of Irregularities and the Procedure for the Appointment of the Confidential Person and their Deputy, the confidential person conducts the procedure within their remit and forwards to the Ethics Committee only anonymized data on the established findings, where necessary for the purpose of determining appropriate ethical measures.

Based on the collected data, an internal report is prepared at least once a year for the Company's Management Board, including trend analysis, identified risks, recommendations for corrective measures, and proposals for improving policies and procedures. Aggregated and anonymized data may be used for reporting and enhancing business transparency, in compliance with data protection and confidentiality requirements.

8.4 Convening, Conducting, and Decision-Making

The Ethics Committee meets as needed, at least twice a year.

A quorum exists if at least half of the members are present. If there is no quorum, all members are notified of the next meeting at least 24 hours in advance. If a quorum is still not achieved, the meeting must be reconvened within 48 hours.

Decisions are usually made by consensus; if consensus cannot be reached, a majority vote of present members applies. In case of a tie, the Chair's vote prevails.

In cases where a meeting of the Ethics Committee cannot be convened due to the urgency of the matter, or where a meeting is not necessary given the nature of the case, written opinions of members may be collected electronically or in written form (letter or fax), and voting may be conducted electronically or in written form within an appropriate timeframe. The Chair of the Ethics Committee shall inform members of the voting results electronically, in written form, and/or at the next meeting. Members who fail to respond within the deadline set by the Chair of the Ethics Committee shall be deemed absent from the meeting and shall not participate in decision-making. Any decision of the Ethics Committee adopted via email or in written form shall be confirmed at the first subsequent regular meeting of the Ethics Committee.

Members who are absent from an Ethics Committee meeting but participate in the entire meeting via telephone or video conference shall be considered present at the meeting. Participation via telephone or video conference must be recorded in the minutes and certified by the appropriate members.

Meetings are prepared by the Secretary of the Ethics Committee, who sends invitations to previously scheduled meetings or to meetings convened on the day determined by the Chair of the Ethics Committee, so that members generally receive such invitations at least five working days in advance. Meetings are chaired by the Chair of the Ethics Committee or, if unable to attend, by a member of the Ethics Committee appointed by the Chair.

Minutes of Ethics Committee meetings shall be prepared. The minutes shall be certified by the meeting chair and the Secretary of the Ethics Committee. If requested, dissenting opinions or minority views of members who disagree with the decision must be included in the

minutes. The certified minutes shall be made available to Ethics Committee members in electronic form via the designated repository or by email within seven days of the meeting.

The Chair of the Ethics Committee is authorised to convene an extraordinary meeting when at least two members of the Ethics Committee simultaneously request it. An invitation with the proposed agenda attached shall be delivered to members at least three working days in advance. Where justified, an extraordinary meeting may be convened within 24 hours.

The official language of the Committee is Croatian, but upon request, documents may be made available in the native language of the reporter or reported person.

8.5 Initiation of the Ethical Procedure

Anyone may initiate the procedure upon identifying conduct that violates the Code. Managers must report conduct not covered by other measures but considered a violation. Procedures cannot be initiated after three years from the event, except if justified or if the conduct constitutes a punishable offense under Croatian law.

The report must include:

- Name, address, phone, e-mail, or indication of anonymity;
- Name(s) of the reported person(s) and alleged violated Code rules;
- all relevant data required for the assessment of unethical conduct;
- Relevant information and evidence supporting the complaint.

Anonymous reports are only investigated if sufficient information is provided.

The Secretary of the Ethics Committee shall prepare a written note for each report of unethical conduct received by telephone. Upon receipt of the report or the note on the report, the Ethics Committee shall consider whether the reported case falls within its jurisdiction. In the event that the case falls within the jurisdiction of the Ethics Committee but the report does not meet the requirements set out in the provisions of this section, the Secretary of the Ethics Committee shall, indicating the missing information and setting a short deadline, return the report to the complainant for the submission of additional information.

In cases where the reported breach of ethical rules also constitutes a breach of employment obligations or obligations arising from another contractual relationship, the Ethics Committee shall forward all available information to the immediate supervisor or the organisational unit responsible for human resources management for further decision-making, and shall simultaneously inform the complainant thereof.

Within 8 working days of receiving complete information, the Ethics Committee decides whether:

- A. The data and evidence stated in the report do not constitute grounds for initiating an ethical procedure.;
- B. The complaint is unsubstantiated, inconsistent, or insufficient despite requests for additional data;
- C. The complaint provides grounds to initiate the ethical procedure.

If the reporter can be identified, they are notified of the decision in writing.

8.6 Conducting the Ethical Procedure

If the Ethics Committee decides to initiate an ethical procedure, the Chair of the Ethics Committee shall notify the complainant and the reported person in writing that an ethical procedure has been initiated. The notification shall include the key elements set out in the ethical report. The identity of the complainant shall be disclosed to the reported person only if justified by the nature of the unethical conduct and if necessary for the conduct of the ethical procedure.

As an attachment to the above communication, both the complainant and the reported person shall receive a copy of these procedural rules.

8.6.1 Rules for Investigation

All participants must maintain confidentiality and act with integrity and impartiality. The case is labeled "Confidential."

Following the decision to initiate an ethical procedure, the Chair of the Ethics Committee shall appoint an Investigation Committee consisting of three members of the Ethics Committee responsible for examining the specific case. If necessary, the Investigation Committee is authorised to request expert assistance, statements, documentation, or to undertake actions from all organisational units of the Company.

Only the following persons may be informed of the investigative actions:

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

The complainant, the reported person, persons who are to be interviewed during the procedure, and persons who, for other reasons, cannot be expected to act impartially may not be members of the Investigation Committee, nor may they participate in decision-making or in establishing the position of the Ethics Committee. All involved persons must immediately report any conflict of interest to the Chair of the Ethics Committee. The Chair of the Ethics Committee shall decide on any objections regarding bias received from any person involved

in the procedure, while objections concerning the Chair of the Ethics Committee shall be decided by the Ethics Committee as a collegial body.

Investigation actions may include:

- Personal or phone interviews;
- Requests for statements or documentation;
- Site visits relevant to the case.

8.6.2 Deadlines

Within 30 working days, the Investigation Committee must prepare a written report. The period may be extended by an additional 30 days, up to a maximum of 60 days if justified. The report includes all collected documents, correspondence, evidence, and proposed resolutions.

8.6.3 Decision-Making

Based on the Investigation Committee's report, the Ethics Committee decides to:

- Confirm a violation of one or more Code rules;
- Reject the complaint.

Decisions are delivered in writing to the reporter and reported person.

For confirmed violations, the Committee may recommend measures and sanctions to the organisational unit responsible for human resources management and the responsible manager. The organisational unit responsible for human resources management is authorised to decide on the measure and must inform the Ethics Committee thereof. Depending on the severity, measures include:

1. Written or verbal warning;
2. Regular termination of employment;
3. Extraordinary termination of employment;
4. Termination of other contractual relationships if the violator is not an employee.

If the violator is a member of the Management Board or the Supervisory Board, the Supervisory Board is informed and decides further steps according to the law and the Company statute.

Upon the adoption of the decision by the Ethics Committee, the procedure is finally concluded. The complainant shall not be entitled to any financial compensation on the basis of submitting a report in the ethical procedure.

The Committee decides whether the decision will be published internally, ensuring personal data, business secrets, and privacy are protected.

The President of the Ethics Committee may, at the request of a party to judicial proceedings, authorise the use of a specific decision of the Committee in such proceedings. In the event of an equivalent request made by a court of law or other body duly authorised pursuant to statute, the Ethics Committee shall be obliged to make available to such court or body the requested documentation relating to the individual case.

IX. IMPLEMENTATION

The Code of Ethics enters into force and applies as of 19 May 2026.

Upon its entry into force, the Code of Ethics dated February 2023 shall cease to be valid.

The Code shall, upon the commencement date of its application, be published on the Company's notice board and/or website.

X. RELATED DOCUMENTS

The documents referenced by this Code are as follows:

- Regulations on the Procedure for Internal Reporting of Irregularities and on the Procedure for the Appointment of a Confidential Person and His or Her Deputy
- Policy on Quality, Food Safety, Environmental Protection and Social Responsibility
- Occupational Health and Safety Regulations
- Conflict of Interest Management Policy

Cromaris d.d.

Ante Šarić

President of the Management Board