Paltavia.kamikaze + K ²

CODE OF ETHICS FOR PARTNERS OF ALTAVIA KAMIKAZE + K2 GROUP AGENCY COMPANIES

This Code represents a collection of principles and directives that our Partners should follow when collaborating with us and our clients. We value building business relationships with Partners who are aware of our values and willing to share them with us.

I. DEFINITIONS

Company / Agency

Each of the following companies: Agencja K2 Sp. z o.o., K2 Precise S.A., Altavia Kamikaze Sp. z o.o., and K2 Connect Sp. z o.o.

Altavia Group

A group of companies directly or indirectly supervised by Altavia SA, headquartered in Paris.

Partner

Any entity collaborating with the Agency in a business capacity, regardless of the form of cooperation.

II. EMPLOYMENT ETHICS PRINCIPLES

- 1. The Partner shall comply with the applicable provisions of broadly understood labor law. All forms of slavery, forced, or compulsory labor are strictly prohibited. The Partner is obliged to ensure safe and hygienic working conditions for their employees. The Partner must comply with all applicable regulations concerning employee safety.
- 2. Employment of minors is allowed only in accordance with labor laws regarding vocational training or the performance of light work. The employment of children is strictly forbidden, even if such practices are permitted by the laws of another jurisdiction.
- 3. Any form of mobbing or discrimination, including harassment and sexual harassment, as well as inciting, encouraging, or coercing such behavior, is prohibited. Such actions are contrary to the values of the Group and violate the personal dignity of the (co)working individuals. We require our Partners to unconditionally refrain from such behaviors.

III. SUBCONTRACTORS

1. The Partner is responsible for the actions of their subcontractors as if they were their own actions or omissions. Before engaging with a subcontractor, the Partner is required to analyze the subcontractor's business situation, taking ethical aspects into account, and to obtain the Agency's approval of the subcontractor. A condition for the Partner to engage a subcontractor in services covered by our cooperation is the subcontractor's commitment to comply with the principles of this Code.

IV. LOYALTY

1. The Partner is obligated to avoid all situations that may contribute to a conflict of interest. The Partner must adhere to principles of loyalty towards the Agency and refrain from any actions that could harm the reputation of the Agency or its clients. In the event of a reputational crisis

caused, even unintentionally, by the Partner, the Partner is obliged to immediately inform the Agency and collaborate with it to promptly undertake actions to rectify the situation.

- 2. Any actions with contractors that could be considered corrupt are strictly prohibited.
- 3. The Partner agrees not to engage in actions aimed at poaching our (co)workers or clients.

V. RELATIONS WITH AUTHORITIES

- 1. The Partner is required to always act in compliance with applicable laws. The Partner has a duty to refuse to undertake any actions that may constitute a violation of the law.
- 2. The Partner shall not engage in or support any political activities. Representatives of authorities may not expect privileges or special treatment from the Partner.

VI. RELATIONS WITH COMPETITORS

- 1. In dealings with competitors, the Partner adheres to fair play principles.
- 2. It is forbidden to undertake actions aimed at unlawfully obtaining information about competitors, such as industrial espionage, hiring competitors' employees to gain trade secrets, or coercing or inducing competitors' employees or clients to disclose confidential information.
- 3. To prevent corruption and unfair influence on business decisions, we define behaviors that may be characteristic of corruption. Small gifts and invitations in our business relationships can express goodwill, appreciation, or help maintain good relations and strengthen bonds. However, they may also raise ethical concerns regarding the risk of corruption. For this reason, we recognize that receiving or giving gifts is permitted only under the following conditions:
 - a) the exchange is documented, conducted with the knowledge and consent of a supervisor, and made on behalf of the Company/Partner, not a specific individual using their own resources,
 - b) the size of the gift is reasonable and proportionate in value and frequency (as a rule, we consider gifts acceptable if their annual value does not exceed 300 PLN),
 - c) the gifts are given/received in good faith for the purposes of honest business.

In any case, the following are prohibited:

- a) Giving/receiving gifts to gain excessive (unjustifiable by market standards) advantages or to influence an individual's decision.
- b) Giving gifts to political parties, movements, organizations, or their representatives or candidates.
- c) Giving/receiving gifts in monetary form (cash, transfer, check, etc.).
- d) Giving/receiving gifts outside of a business context.

4. The same principles regarding gifts apply to invitations. Generally, we consider invitations acceptable within the framework of business relationships, provided their annual value per individual does not exceed 600 PLN.

VII. ANTI-MONEY LAUNDERING

- 1. The Partner is obligated to apply appropriate due diligence measures and verify available information about their potential business partners. Conducting any business activities that may potentially involve abuse or violation of the law is deemed unacceptable.
- 2. All payments must be executed via bank transfers in accordance with applicable legal regulations.

VIII. INTELLECTUAL PROPERTY

- 1. Our experience, know-how, trademarks, and intellectual property rights are our assets, and their protection from unlawful infringement is a duty of all Partners.
- 2. Using work created by the Partner as part of services provided to the Agency in their own portfolio requires prior consent from the Agency in each instance.
- 3. The Partner guarantees that the works they create will not infringe the copyrights of third parties or violate rights related to an individual's image. The use of AI in the creation of works is generally prohibited. Exceptionally, the Agency may grant permission to use AI technology, but such consent must be obtained in advance (prior to its use). In all cases, it is strictly forbidden to use AI technologies that do not guarantee the legality of the training data used by the AI generator. Furthermore, it is strictly prohibited to share confidential information and personal data with AI generators.

IX. PRIVACY AND PERSONAL DATA PROTECTION

- 1. The Partner is obligated to handle personal data in compliance with applicable legal regulations and the agreement concluded with the Agency. The Partner ensures the use of appropriate security measures whenever processing personal data. The use of entrusted data is permissible solely for the purpose of fulfilling the obligations arising from the agreement with us.
- 2. The Partner guarantees that their employees are familiar with data protection principles and have undergone appropriate training in this area. The Partner is required to immediately inform us of any incident involving a breach of data protection rules.

X. CONFIDENTIALITY

- 1. It is the duty of every Partner to maintain the confidentiality of all sensitive information accessed as part of the cooperation with the Agency.
- 2. Unless otherwise agreed between the Partner and the Agency, the obligation of confidentiality remains in effect for a period of 5 years from the conclusion of the cooperation.

XI. ENVIRONMENTAL PROTECTION

- 1. Caring for the environment is our priority. The Partner strives to conduct activities in a way that minimizes the negative impact on the natural environment.
- 2. The Partner limits paper usage by relying on electronic documents. They segregate waste they produce and reuse packaging wherever possible.
- 3. Whenever feasible, the Partner commits to using materials and resources that are as environmentally friendly as possible, including those made from recycled materials.

XII. CONFLICT RESOLUTION

- 1. In our relationships, we aim for amicable resolution of potential conflicts. In the event of a dispute, the Partner agrees to engage in negotiations and discussions with the Agency before taking any further legal actions.
- 2. Each of our Partners has access to the Altavia Group's special platform, which allows for reporting issues and having them reviewed by an independent committee while maintaining confidentiality. For details, see the Whistleblowing Platform Regulations Whispli (<u>https://altavia.whispli.com/lp/speakup?locale=pl</u>).