



Human Rights Protection Policy

of Bank Ochrony Środowiska S.A.

This Policy Guided by respect for fundamental human rights and dedicated to their protection as well as to comprehensively safeguarding its long-term interests, Bank Ochrony Środowiska S.A. has adopted this human rights policy as a commitment to observing and promoting the human rights of its employees, customers, and trading partners as well as local communities across its business.

Chapter 1

General

§ 1

1. Bank Ochrony Środowiska S.A. acknowledges its responsibility for ensuring the respect for and protection of fundamental human rights and hereby commits to observing the same in accordance with the United Nations Universal Declaration of Human Rights as well as other relevant internationally recognised norms and standards. BOŚ S.A. complies, inter alia, with International Labour Organisation conventions, in particular Discrimination (Employment and Occupation) Convention No. 111, which is referred to in Section 2.1 hereof.
2. The purpose of this BOŚ S.A. Human Rights Policy is to:
 - 1) ensure that BOŚ S.A. conducts its business and operating activities with due respect for human rights across all of its organisational levels and positions;
 - 2) prevent BOŚ S.A.'s business, products or services from causing or contributing to human rights violations;

- 3) mitigate the adverse impact of BOŚ S.A.'s business, if any, on the proper observance of human rights;
- 4) ensure compliance with all applicable human rights requirements, whether arising under laws and regulations or international norms and standards;
- 5) raise the awareness of human rights among employees, customers, trading partners and local communities.

3. This Policy applies to all persons working at or for BOŚ S.A., whether under an employment contract, civil-law contract or other arrangement, as well as to its clients, trading partners and other stakeholders.

Chapter 2

Underlying principles of the Policy

§ 2

Bank Ochrony Środowiska S.A. ensures that human rights are respected across its organisation by adhering to the following principles:

- 1) non-discrimination – BOŚ S.A. opposes all forms of direct and indirect discrimination on the basis of gender, age, disability, medical condition, race, nationality, ethnicity, religion, denomination, irreligion, political views, trade union membership, sexual orientation, gender identity, family status, lifestyle, form, scope and basis of employment, non-employment forms of cooperation with BOŚ S.A., or any other circumstances which may give rise to discriminatory practices;

- 2) freedom of association – BOŚ S.A. respects the right of employees to freely associate in trade unions and to collective bargaining;
- 3) opposition to forced labour – BOŚ S.A. opposes all forms of worker exploitation, including child labour, forced or compulsory labour and other forms of coercion, both mental and physical, against employees, whether hired directly by BOŚ S.A. or across its supply chain, and strongly condemns all forms of human trafficking and exploitation
- 4) equitable working conditions and pay – BOŚ S.A. is committed to creating an employee-friendly workplace in line with its mission and values as laid down in the BOŚ S.A. Strategy, including to promoting the work-life balance of its employees and offering them equitable working conditions and pay. For detailed information on employment conditions and pay terms at BOŚ S.A., refer to the BOŚ S.A. Employment Terms and Conditions, BOŚ S.A. Employee Remuneration and Compensation Rules, and BOŚ S.A. rules for different variable remuneration schemes
- 5) occupational health and safety – as health and safety of its employees are a major concern for BOŚ S.A., it proactively takes measures to ensure a safe and healthy workplace. BOŚ S.A. has in place standardised procedures for prevention, assessment and management of risks involved in its business, as well as fostering a corporate culture with a strong focus on occupational health and safety;
- 6) integrity – for BOŚ S.A. any form of corruption constitutes a human rights violation and is, therefore, unacceptable. Accordingly, to prevent and counteract corruption, BOŚ S.A. has implemented various policies and regulations, including the BOŚ S.A. Code of Conduct and the Anti-Money Laundering and Countering Financing of Terrorism Policy, which form a corporate reference framework addressing corruption and specifying the rules and principles for preventing or mitigating related risks;
- 7) respect for privacy – BOŚ S.A. and its employees are well aware of the importance of ensuring adequate personal data protection standards. We respect the privacy rights of all our employees and other stakeholders and are committed to processing and using any personal data and information lawfully;
- 8) whistleblower protection – BOŚ S.A. has implemented a whistleblowing procedure to enable anonymous reporting of violations of law and/or of procedures and standards of conduct in place at BOŚ S.A. It has also established a dedicated communication channel available to employees for anonymous reporting of any breach of standards of ethical conduct;
- 9) respect for diversity – BOŚ S.A. has implemented a Diversity Policy to foster an employee-friendly workplace where all employees feel respected and appreciated and are given ample opportunity to fulfil their individual potential.

Chapter 3 Implementation of the Policy

§ 3

1. As part of its activities, BOŚ S.A. strives to identify, assess, prevent and mitigate the risk of human rights violations by taking prompt and adequate action whenever any indication of such risk arises. To this end, BOŚ S.A. in particular:
 - 1) disseminates information, provides training and implements internal regulations to raise employee awareness of human rights;
 - 2) has introduced a whistleblowing procedure to enable anonymous reporting of violations of law and/or of procedures and standards of conduct in place at BOŚ S.A., which also governs the processing of such reports, whether concerning actual or potential violations, including any reported violations of anti-money laundering and countering financing of terrorism laws or regulations and of regulations on the performance of activities specified in Article 70.2 of the Act on Trading in Financial Instruments;
 - 3) has appointed a team to conduct inquiries into any reported violations of law and/or of procedures and standards of conduct in place at BOŚ S.A, whose responsibilities also include taking any remedial action necessary to cure such violations;
 - 4) manages its supply chain responsibly, in particular by ensuring due respect for human rights when selecting and contracting suppliers;

- 5) requires that its suppliers apply a similar vendor management system across their supply chains. BOŚ S.A. reserves the right to limit, suspend or terminate a contract with a supplier if it is convinced by evidence that the supplier has committed a human rights violation..
2. This Policy is subject to annual review by the BOŚ S.A. HR Department in consultation with the BOŚ S.A. organisational unit responsible for legal and regulatory compliance. Such review shall include an analysis of BOŚ S.A.'s human rights performance, including of the application of the rules and principles defined in Part 2 hereof. The results of the review and any follow-up recommendations shall be presented to the BOŚ S.A. Management Board.

Chapter 4 Miscellaneous

§ 4

1. The Policy shall apply without prejudice to any mandatory provisions of law.
2. Any matters not provided for in this Policy shall be governed by the laws of general application and other internal regulations of BOŚ S.A.
3. BOŚ S.A. shall report each year on the measures it takes to promote and protect human rights by publishing relevant information on its website.