

# Human Rights Respect Policy at IMPACT CLEAN POWER TECHNOLOGY S.A

DOCUMENT NAME	HUMAN RIGHTS RESPECT POLICY
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Scope (covered entities)	Management Board, Supervisory Board, Internal employees, Interns and trainees, Business partners
Reference to the value chain	Own operations, upstream, downstream
Document type	EXTERNAL (intended for publication on the company website)
Process owner / position	HR Department / TDJ Compliance Officer

## GENERAL PROVISIONS

### I. Purpose of the Policy

By introducing the **Human Rights Respect Policy**:

- we define the principles for respecting human rights at **Impact Clean Power Technology S.A.** and the rules of conduct in the event of human rights violations,
- we commit to applying the Policy internally within the Company and in relations with external partners.

Human rights belong to every individual. We emphasize their fundamental value and commit to responding to any violation of human rights.

Our Policy is based on national and international documents setting standards for the protection and respect of human rights, including in particular:

- the Constitution of the Republic of Poland,
- the Labour Code,
- the Convention for the Protection of Human Rights and Fundamental Freedoms of 4 November 1950,
- the International Covenant on Civil and Political Rights of 19 December 1966,
- the UN Guiding Principles on Business and Human Rights,
- the United Nations 2030 Agenda for Sustainable Development (SDGs – Sustainable Development Goals).

## Definitions Used in the Policy

1. **Policy** – the Human Rights Respect Policy at Impact Clean Power Technology S.A.
2. **We / the Company / the Employer / Impact** – Impact Clean Power Technology S.A., with its registered office in Pruszków, ul. Przejazdowa 22.
3. **Grenevia Group** – the Grenevia Capital Group in its current structure, i.e. a group of companies directly or indirectly controlled by Grenevia S.A. as the parent company.
4. **Employee / Co-worker** – any person performing work for the Company, regardless of the basis of employment, including interns and trainees. Collectively referred to in this Policy as the **“Team.”**
5. **Internal workforce** – Employees, i.e. persons remaining in an employment relationship with the Company under applicable national law, employed under an employment contract or by appointment, as well as persons providing services or cooperating with the Company under civil law contracts (mandate contracts, contracts for specific work) or cooperation agreements (B2B), and persons provided by entities primarily engaged in “employment-related activities.”
6. **Business partner** – any current or potential contractor or other business partner, including customers and suppliers.
7. **Human rights** – the rights listed further in this Policy, in particular:
  - the right to life, liberty and security,
  - prohibition of torture and degrading treatment,
  - freedom of conscience, religion and opinion,
  - the right to privacy,
  - freedom of assembly, association and the right to lawful strike action,
  - equality before the law,
  - protection of personal data,
  - prohibition of slavery, human trafficking and child labour,
  - freedom to choose one’s profession and place of work; prohibition of forced labour,
  - the right to decent working conditions and equal pay,
  - the right to health protection and social assistance,
  - the right to safe working conditions,
  - the right to rest days and paid leave.

## Who Is the Policy Applicable To?

The principles of this Policy apply to all:

- members of the Company's governing bodies,
- employees and co-workers,
- business partners.

We expect from each of our:

- **from each employee and co-worker** – to familiarize themselves with the contents of the Policy and to comply with its provisions;
- **from each business partner** – to respect human rights in accordance with applicable law and this Policy.

## II. Our Values

Human rights are a fundamental value in our business. We are committed to protecting them and to preventing any violations.

We do not tolerate any violations of human rights or any attempts to violate them. Both are strictly prohibited.

### RESPECT FOR HUMAN RIGHTS

#### Right to Life, Liberty, Personal Integrity and Security

- Every person has the right to life.
- No one shall be deprived of liberty, except in cases provided for by law.
- Freedom means the ability to make decisions in accordance with one's own will, without unjustified interference by others

#### Prohibition of Torture and Degrading Treatment

- Torture, corporal punishment, and cruel or degrading treatment are prohibited.
- Physical or psychological violence must not be used.
- No one may be humiliated or have their dignity violated.

## **Freedom of Conscience, Religion and Opinion**

- Everyone is free to choose their religion or worldview and to express it individually or together with others.
- Everyone has the right to spiritual assistance and access to places of worship.
- Restrictions in this area are permitted only in exceptional cases provided for by law.
- Everyone has the right to express opinions and to receive and impart information

## **Right to Privacy and Family Life**

- Everyone has the right to respect for their private and family life.
- Unlawful interference with one's home, correspondence or reputation is prohibited.
- We protect data relating to the health, family life and finances of our Team members and Business Partners.
- We ensure the confidentiality of communications.

## **Freedom of Assembly and Association**

- Each of us has the right to organize and participate in peaceful assemblies.
- We may establish and join associations and trade unions.
- Trade unions may organize lawful strikes and protests.
- Restrictions are permissible only for reasons of security and the rights of others

## **Right to Equality Before the Law**

- All persons are equal before the law.
- We do not accept any form of discrimination—direct or indirect—on any grounds.
- Everyone has the right to equal treatment in comparable situations.
- We ensure the ability to lawfully exercise the rights and freedoms described in this Policy without fear of any negative consequences.

## **Right to Protection of Personal Data**

- Personal data are information that identify an individual.
- No one is required to disclose their personal data without a legal basis.
- We protect personal data and do not disclose them to unauthorized persons.

## **Prohibition of Slavery, Human Trafficking and Child Labour**

- We do not tolerate any forms of slavery or human trafficking, whether in the operations of our Company, the Grenevia Group to which we belong, or our Business Partners.
- No one may be forced to work, except in cases provided for by law.
- We oppose the employment of children under the age of 15. The employment of persons under 18 is permitted only in accordance with applicable law.
- We pay particular attention to the situation of migrants and to the conditions under which they work and reside in our country.

### **Freedom to Choose an Occupation and Place of Work**

- Everyone has the right to freely choose their profession and place of work.
- No one may be restricted from exercising a particular profession or performing work, except in cases provided for by law.
- Anyone who has the required qualifications and meets the specified conditions may participate in recruitment processes conducted by us.
- We do not use forced labour and require the same from our Business Partners

### **Right to Decent Working Conditions and Equal Pay**

- Everyone has the right to fair working conditions—we recognize that remuneration for work determines the standard of living for the majority of people.
- We ensure that each member of our Team is provided with fair, supportive and appropriate employment conditions, commensurate with the work performed, experience, skills and qualifications.
- The remuneration of our employees and co-workers is determined on the basis of objective criteria and not on subjective perceptions or discriminatory assessments, including those based on stereotypes.

### **Right to Health Protection and Social Assistance**

- Our employees undergo all medical examinations required by law.
- We provide special protection, inter alia, to persons with disabilities, pregnant women and older persons.
- We organize assistance for members of our Team and their families, including in the form of benefits, collections and other forms of support, in order to facilitate the performance of work and improve living standards.

## Right to Safe Working Conditions

- We ensure working conditions that comply with occupational health and safety (OHS) requirements and international standards.
- We require the same from our Business Partners.
- We undertake actions to prevent accidents at work and occupational diseases.

## Right to Rest Days and Paid Leave

- Each of us has the right to rest and to paid leave. Rest is essential for maintaining work efficiency and healthy social relationships.
- We support work-life balance.

## HUMAN RIGHTS VIOLATIONS

The table below presents examples of human rights and potential violations that may occur in the workplace and which we strongly oppose. If you become aware of any such practices, please inform us immediately in the manner described in the following section.

Human Right	✓ Respect for the Right	✗ Violation of the Right
<b>Right to Life, Liberty and Security</b>	OHS training, protective equipment, response to hazards	Working at heights without safeguards, ignoring machinery defects
<b>Prohibition of Torture and Degrading Treatment</b>	Calm, constructive criticism provided privately	Shouting, insults, mobbing, physical violence
<b>Freedom of Conscience, Religion and Opinion</b>	Ability to practice religion and express opinions	Ban on wearing religious symbols, mocking beliefs

Human Right	✓ Respect for the Right	✗ Violation of the Right
Right to Privacy and Family Life	Protection of medical data, confidentiality of private matters	Questions about private life, disclosure of illness without consent
Freedom of Assembly and Association	Ability to join or benefit from trade union protection	Threats of dismissal for joining a trade union; intimidation for refusing to participate in a strike
Right to Equality Before the Law	Equal pay and promotions for women and men	Lower pay for younger employees or women in the same position without objective justification
Right to Protection of Personal Data	Documents stored securely on protected servers	Publicly accessible list of employees with personal ID numbers and addresses
Prohibition of Slavery, Human Trafficking and Child Labour	Employment only of adults or young persons in accordance with the law	Confiscation of migrants' passports, employment of children under 15
Freedom to Choose an Occupation and Place of Work	Issuance of employment certificates and payment of remuneration upon leaving	Threats of being placed on a "blacklist" for resigning
Right to Decent Working Conditions and Equal Pay	Remuneration aligned with qualifications and scope of duties	Different pay for the same work based solely on gender or age
Right to Health Protection and Social Assistance	Workplace adaptation for persons with disabilities; lighter duties for pregnant women	Forcing a pregnant woman to perform heavy work despite contraindications
Right to Safe Working Conditions	OHS training and protective clothing for every employee	Working without training or protective equipment



Human Right	✓ Respect for the Right	✗ Violation of the Right
<b>Right to Rest Days and Paid Leave</b>	Leave granted in accordance with plans; right to breaks	Refusal of leave, pressure to work continuously without rest

## REPORTING IRREGULARITIES

We respect human rights and respond to any violations thereof.

Any member of our Team, as well as other persons, may report a violation or an attempted violation of these rights

### ***How to Report Irregularities?***

Cases of human rights violations or reasonable suspicions thereof may be reported using our electronic channel dedicated to reporting irregularities, available at: <https://whistleblowersoftware.com/secure/impact>

Detailed information on how to report a violation can be found in our **Internal Reporting Procedure**.

We ensure the confidentiality of your report, provide support, and protect you against any retaliatory actions related to the report.

If, for any reason, you do not wish to use this reporting channel, you may also contact the **TDJ Compliance Officer** of the group to which we belong at:

[compliance@tdj.pl](mailto:compliance@tdj.pl)

### **Our Actions to Ensure Respect for Human Rights**

We promote respect for human rights across all areas of our operations. We also expect all our Business Partners to comply with these principles.

Respect for human rights is an important criterion in our decisions to establish and maintain cooperation with contractors and suppliers—taking into account the scope of activities, resources and relationships associated with Impact's business model and the external environment in which we operate.

We may verify whether our Business Partners comply with these principles and may make the continuation of cooperation conditional upon their observance.

#### Our objectives are to:

- increase the awareness of our Business Partners with regard to human rights,
- promote the highest ethical standards and compliance with applicable law,
- prevent adverse impacts of the Company's operations and those of the entire Grenevia Group on human rights.

#### To this end, we undertake in particular the following actions:

- **We foster an open and tolerant working environment** – we organize regular workshops on diversity and counteracting stereotypes; we have implemented and apply the TDJ Group Code of Ethics, to which we belong, as well as the Code of Conduct for Business Partners of Grenevia Group companies, setting out clear rules on language and behavior in the workplace; we have designated contact persons for matters related to violations of equality and dignity.
- **We counteract child labour and forced labour** – we verify the age of all employees and co-workers at the time of hiring; we require our Business Partners to refrain from using child labour and forced labour; we conduct audits within the supply chain and verify the working conditions of subcontractors.
- **We prevent exploitation** – we monitor overtime, record and remunerate it in accordance with the law; we ensure a fair bonus system based on clear criteria; we provide employees with clear and accessible information on the terms and conditions of employment.
- **We ensure occupational health and safety (OHS)** – we regularly organize OHS training sessions and evacuation drills; we operate a system for reporting workplace hazards; we continuously inspect and modernize protective equipment and work tools.
- **We counteract discrimination, mobbing and other irregularities** – we train our Team to recognize and respond to mobbing; we conduct employee engagement surveys; we have implemented and apply a clear anti-mobbing and anti-discrimination policy, including guarantees of protection for reporting persons.
- **We support freedom of association and social dialogue** – we enable members of our Team to meet with trade union representatives on company premises; we establish joint working groups (employer–trade union organizations) on working conditions; we consult significant organizational changes with employee representatives.
- **We ensure equality in employment** – we conduct periodic pay analyses to assess gender pay equality; we publish job offers using gender-neutral language (free from gender

stereotypes); we operate support programs for employees returning from maternity or parental leave (e.g. flexible working hours).

## MONITORING OF ACTIONS

### ***How Do We Monitor Our Actions?***

The protection of human rights is one of the priorities in the development of our operations. Therefore:

- we conduct an ongoing due diligence process – identifying potential risks, preventing them, and mitigating the effects of violations;
- we assess the impact of new investments on human rights;
- we verify the effectiveness of our actions using quantitative and qualitative indicators;
- we regularly review and update internal policies and procedures;
- we adapt our actions to changing risks and operating conditions.

The protection of human rights is one of the key priorities of the development of our business activities.

The Compliance Officer of the TDJ Group, to which we belong, continuously monitors the relevance and validity of the provisions of this Policy. The Policy is reviewed and updated on a regular basis—at least once every two years. If new risks are identified, if generally applicable laws or internal Company regulations change, or if additional matters require attention, the Policy is updated more frequently.