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CODE OF CONDUCT

1. PURPOSE AND SCOPE

The Vantor/Isonor Code of Conduct defines the principles of ethical, safe, and responsible conduct applicable to all employees, managers, consultants, and representatives of Vantor/Isonor companies. Its purpose is to ensure a uniform standard of conduct across all locations and processes – both office and operational.

This Code of Conduct is an integral part of the Integrated Management System (IMS) implemented at Vantor/Isonor companies, encompassing the requirements of the ISO 9001 and ISO 45001 standards. It supports the achievement of the system's objectives in the areas of quality, safety, ethics, and responsible conduct.

The principles set forth in the Code apply to all organizational processes – from strategic management to operations – and are incorporated into training, internal audits, management reviews, and improvement activities. The Code also serves as a reference for thematic policies such as the Responsible Business Policy, Anti-Corruption Policy, and Data Protection Policy. The Code expands on the Integrated Management System Policy, which defines the strategic goals and commitments of Vantor/Isonor companies in the areas of quality, safety, and organizational development. The Code translates the values and principles of the Integrated Management System Policy into the daily behavior and decisions of employees. The Code forms the foundation of the Responsible Business Policy. It applies to every employee regardless of position, country of employment, or contract type.

2. OUR VALUES AND PRINCIPLES

Our actions are based on five key values: honesty, safety, quality, respect, and social responsibility.

Integrity means telling the truth, honoring commitments, and being transparent in professional relationships. Safety is not only about adhering to occupational health and safety regulations, but also about caring for the mental and physical health of our colleagues. Quality means continuous improvement, analyzing errors, and drawing conclusions. Respect, on the other hand, is about recognizing the diversity of cultures, opinions, and experiences of all those we work with. We understand corporate social responsibility as an expression of a conscious and long-term operating philosophy, in which economic development is combined with concern for the social, environmental, and ethical foundations of our surroundings.

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The Code reflects the values and directions set forth in the "Vision, Mission, and Values of Vantor/Isonor Companies," which serve as a reference point for all management and operational decisions..

3. RESPONSIBILITY AND INTEGRITY

Each of us is an ambassador for Vantor/Isonor's values and is responsible for our decisions and the way we represent the company. Acting with integrity means avoiding situations that could undermine the trust of clients or colleagues, and also addressing inappropriate behavior. Within our organization, we promote an attitude of courage in reporting any misconduct, including those involving senior staff. Everyone has the right and responsibility to address behavior that violates company values..

4. SAFETY AND HEALTHS (HSE)

Safety is a paramount value at Vantor/Isonor – it is not subject to compromise.

Everyone has the right and obligation to stop working if there is a threat to life or health. We promote a "Zero Accident" culture, where safety begins with awareness and action planning. We also promote mental well-being, work-life balance, and a work environment free from stress, violence, and harassment. An integral element of this safety culture is the Anti-Alcohol and Anti-Drug Policy, aimed at eliminating threats to life, health, and the quality of work..

5. HUMAN RIGHTS AND DIVERSITY

Vantor/Isonor supports fundamental human rights in accordance with the ILO Declaration and the principles of the UN Global Compact. We do not tolerate any form of discrimination, harassment, forced labor, or child labor. We believe that diversity of views, experiences, and cultures is a source of innovation and team strength. We create an environment based on mutual respect, equal opportunities, and social dialogue. Vantor/Isonor's social and ethical principles are further developed in its Corporate Social Responsibility Policy.

6. BUSINESS ETHICS AND ANTI - CORRUPTION

We have a zero-tolerance policy towards corruption, bribery, money laundering, or other forms of abuse. We do not offer or accept gifts, favors, or invitations that could influence business decisions. All payments and expenses must be recorded in a full, transparent, and auditable manner. Detailed rules in this regard are set out in the Vantor/Isonor Anti-Corruption Policy.

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If in doubt about the ethicality of a situation, ask before acting..

7. CONFLICT OF INTEREST

A conflict of interest occurs when personal relationships or benefits could influence the impartiality of professional decisions. We expect employees to disclose any potential conflicts. Openness and transparency in such situations are key to maintaining trust. Each case will be considered individually – honesty and good faith are paramount.

8. DATA PROTECTION AND CONFIDENTIALITY

The information we possess is one of Vantor/Isonor's most valuable assets. We protect personal data, client information, project information, and contract information in accordance with GDPR and ISO 27001 regulations. We only share data with authorized individuals and only to the extent necessary to complete tasks. Data may not be copied, shared, or stored on private media without the consent of your supervisor. Detailed rules in this regard are set forth in the Vantor/Isonor Personal Data Protection Policy.

9. SUSTAINABLE DEVELOPMENT AND ENVIROMENT

We strive to minimize the environmental impact of our operations, both in our offices and on construction sites. We apply the principles of efficient energy, water, and waste management, in accordance with our Environmental Policy, Energy Policy, and Sustainable Development Policy. We support projects related to CO₂ emission reduction and promote eco-friendly modes of transportation. Every employee is encouraged to submit ideas for more sustainable and eco-friendly operating practices.

10. COMMUNICATION AND TRANSPARENCY

All information provided by Vantor/Isonor to clients, institutions, and the public must be truthful and complete. When speaking publicly, employees should avoid statements that could be misleading or damaging to the company's reputation. Vantor Energi Norge AS publishes an annual Corporate Social Responsibility Report (ESG/DD) in accordance with the Åpenhetsloven and OECD Guidelines.

11. REPORTING IRREGULARITIES (WHISTLEBLOWING)

We promote a culture of openness where anyone can confidently report perceived violations of law, safety, or ethics. Reports can be submitted anonymously or by name to

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ethics@ventor.com.pl or via the form at <https://ventor.ethics.life/> . All reports are treated confidentially and with respect for data protection principles. Ventor/Isonor guarantees zero tolerance for retaliation against those who report misconduct in good faith.

12. APPLICATION AND CONSEQUENCES

The Code applies to all employees, regardless of position or employment status. Each employee is required to confirm their knowledge and acceptance of the Code through a written declaration. Violation of the Code may result in disciplinary action, corrective training, or—in serious cases—termination of employment. Adherence to the Code is a key element of our culture of quality, trust, and safety.

13. RELATED STANDARDS AND POLICIES

The Code supports the implementation of the requirements of the following standards and guidelines:

- ISO 9001 (Quality Management), ISO 45001 (Occupational Health and Safety), ISO 37001 (Anti-Corruption), ISO 26000 (Social Responsibility), ISO 14001 (Environment), OECD Guidelines, ILO Declaration (International Labor Organization), and the Ten Principles of the UN Global Compact.

Related Ventor/Isonor company policies:

- Integrated Management System Policy (ISO 9001, ISO 45001),
- Environmental Policy, Energy Policy, Sustainable Development Policy,
- Corporate Social Responsibility Policy, Anti-Corruption Policy,
- Anti-Alcohol and Anti-Drug Policy, Vision, Mission, and Values of Ventor/Isonor companies.

Dębica, February 1, 2026

President of the Management Board – Janusz Urbanik
President of the Management Board - Piotr Urbanik