

❖ What guide us?

Code of Conduct Policy

The KFTP Code of Conduct outlines expected behaviors for all KFTP employees. KFTP will conduct its business fairly, impartially, in an ethical and proper manner, in full compliance with all applicable laws and regulations, and consistent with the KFTP values.

In conducting its business, integrity must underlie all company relationships, including those with customers, suppliers, communities and among employees.

The highest standards of ethical business conduct are required of KFTP employees in the performance of their company responsibilities.

We have a zero tolerance policy for:

- unsafe, illegal or unethical working practices
- violence and aggression,
- discrimination, bullying and harassment,
- engagement in any activity that might create a conflict of interest for me or the company,
- retaliation against anyone who speaks up and does the right thing.

Anti-Bribery & Anti-Corruption Policy

KFTP is committed to conducting business in an ethical and honest manner, and is committed to implementing and enforcing policy that ensure bribery is prevented. KFTP has zero-tolerance for bribery and corrupt activities. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships, wherever in the country we operate.

In the context of this policy, third-party refers to any individual or organisation our company meets and works with. It refers to actual and potential clients, customers, suppliers, business contacts, , advisers, and government and public bodies.

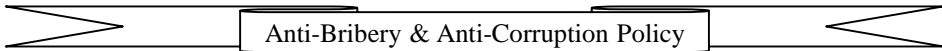
KFTP will constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions in which we operate. This anti-bribery policy, applies to all employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainers, seconded staff, casual workers, agency staff, volunteers, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located (within or outside of the Poland). The policy also applies to Officers, or Committee members at any level.

KFTP accepts normal and appropriate gestures of hospitality and goodwill so long as the giving or receiving of gifts meets the following requirements:

- it is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a of a business advantage or as an explicit or implicit exchange for favours or benefits,
- it is not made with the suggestion that a return favour is expected,
- it is given in the name of the company, not in an individual's name,
- it does not include cash or a cash equivalent,
- it is of an appropriate type and value and given at an appropriate time, taking into account the reason for the gift,
- it is given/received openly, not secretly.

As good practice, gifts given and received should always be disclosed to the compliance manager. Gifts from suppliers should always be disclosed. In case of bribery or corrupt activities occurring in relation to KFTP , employees are encouraged to raise own concerns at as early a stage as possible to manager or plant manager.

❖ What guide us?


 Anti-Bribery & Anti-Corruption Policy

The development of Anti-Bribery & Anti-Corruption Policy and processes operationalizes the beliefs in the Quality Manual and defines the role of CEO in implementing an effective anti – corruption communication program as follows:

- ensure commitment throughout the company,
- promote the anti – corruption program through personal communication,
- define scope and extent of the programme,
- put support and commitment into action,
- complying with the program in making its own decisions,
- exhibit exemplary personal behavior in both word and deed with regard to integrity,
- ensuring that appropriate and proportionate sanctions are imposed for violations of the code of conduct or conduct that qualifies as corrupt
- implement the necessary resources to establish an effective and efficient program ex. appointment **The Anti – Bribery and Corruption (ABC) Compliance officer**, who is responsible for the following :
 - leading the company in the identifying processes and corruption risks, in ranking these risks, and in defining and implementing risk management measures,
 - report observations and findings with relevant analyses of bribery and corruption risks in the organization to the CEO. The anti – bribery and corruption reports, at minimum, must include:
 - ✓ the results of the anti – bribery and corruption compliance risk assessments, including the monitoring and review of internal controls, and highlighting significant changes in the bribery and corruption risk profile of the organization;
 - ✓ a summary of bribery and corruption – related incidents identified through the internal compliance reviews by ABC officer, internal audit department and as reported by various functions and departments, and the deficiencies noted in the management of bribery and corruption risks;
 - ✓ an assessment of the financial and non – financial impacts of bribery and corruption incidents on the organization, including the penalties imposed by the regulators or any other relevant enforcement authority;
 - ✓ an update on the changing regulatory requirements related to anti – bribery and corruption for the organization and the plans to manage related compliance risks and issues through appropriate additional policies or procedures.
 - ✓ recommendations of corrective actions to address the bribery and corruption incidents, including the disciplinary actions;
 - ✓ a record of corrective measures taken and an assessment of the adequacy and effectiveness of internal control measures;
 - ✓ insights and observations regarding the compliance culture to manage the bribery and corruption risks that exist in the organization or in any specific department or process of the organization that may give rise to the risk of regulatory non – compliance.


 Anti-Bribery & Anti-Corruption Policy

KFTP whistleblowing policy exists to help one speak up in situations where one suspect dangerous, illegal, harmful or fraudulent activity is taking place, or when one or colleagues are being threatened unfairly. KFTP conducts its business to the highest standards of integrity and honesty, and it expects one to maintain the same standards in everything is done. According to KFTP standard if anyone has an issue with a colleague or business partner, than should initially discuss the matter with them. If this is not possible, one should speak to the manager or HR department employee.

❖ What guide us? – timeless guiding principles

At KFTP, we are committed to conducting our business in accordance with the highest ethical standards and in line with our environmental, social and corporate governance responsibilities. We continuously monitor, report and improve our ESG performance based on the following principles:



Transparency – providing complete and transparent information about a company's financial status

Stakeholder Inclusiveness – timely reporting of financial and non-financial information to various stakeholders - investors, regulators, customers in accordance with established requirements



Fight against corruption – KFTP is to fight against corruption in all its forms: bribery, conflict of interest, embezzlement, lobbying



Transparency throughout the value chain / Preventing Money Laundering

Clearly state pricing, financing and any additional charges (e.g., for delivery, service). Verification of the identity of suppliers and the source of funds—especially for transactions over 10,000 EURO (Polish AML Act)



Fair competition/Prevent the inclusion of counterfeit parts in KFTP products

Respect competitors, suppliers, individuals intellectual property and refrain from spreading misinformation. In response to the discovery of counterfeit automotive parts, we are cooperating with relevant authorities and reinforcing supplier compliance protocols.



Ethical sourcing and supply chain integrity

Work with suppliers that comply with labor rights, safety standards and environmental regulations. Adhering to the prohibition of transactions with countries, regions and individuals subject to export and economic sanctions.



Ensure quality and safety

Ensure that vehicles and parts meet safety and emissions standards. Promptly recall products and responsibly rectify defects.



Respecting consumer rights

Honoring warranties, providing clear rules on returns and repairs.



Integrity of dealers and suppliers

Treat dealers and suppliers as partners, not subordinates. Avoid sudden changes in contracts, forced sales targets or unfair risk transfer.



Data privacy and digital ethics

Protect consumer data collected through connected vehicles and digital platforms. Use vehicle data responsibly and with user consent.



Commitment to sustainability

Reduce carbon footprint in production and distribution. Invest in clean technologies (e.g., electric vehicles, recyclability, closed-loop economy models).



Dispute resolution and grievance mechanisms

Provide fair, fast and independent channels for resolving disputes with consumers, dealers and suppliers.