

HUMAN RIGHTS POLICY



At Exact Systems, we respect human rights. We respect and comply with both local and international regulations in this regard. In particular, the values expressed in the United Nations Charter, the Universal Declaration of Human Rights, the International Labour Organisation Declaration on Fundamental Principles and Rights at Work and the European Convention on Human Rights are of great importance to us.

Respect for human rights is fundamental to Exact Systems. It is also the responsibility of all the Company's stakeholders and is a key part of our values.

Our mission is to be close to the Customer and make a real impact on safety by providing flexible quality control, production support and logistics solutions for the automotive and other industries.

OBJECTIVES

We have distinguished 3 basic objectives for the protection of human rights:

I.

Defining the principles on respect for human rights that we as an organisation are guided by and expect to be respected by our employees and associates as well as all business partners.

II.

Counteracting and minimising any negative impact of our organisation on human rights.

III.

Promoting respect for human rights among our stakeholders - both inside and outside the organisation.



SCOPE

This policy governs the principles relating to the protection and respect of human rights as follows:

1. OCCUPATIONAL HEALTH AND SAFETY

Exact Systems provides all its employees and associates with safe and hygienic working conditions. Every employee undergoes the OHS training required by the law before being allowed to work. In addition, all Exact Systems employees and associates are insured against accidents.

Exact Systems continuously monitors the condition of the premises and equipment used by employees and associates in the performance of their duties. Workplaces are organised in such a way that they meet all the necessary conditions to ensure occupational health and safety.

The company periodically meets with an established OHS Committee, which includes, among others, employee representatives. The tasks of the OHS Committee include reviewing working conditions, periodically assessing the state of occupational health and safety, giving an opinion on measures taken by the employer to prevent accidents at work and occupational diseases, formulating proposals for improving working conditions, and cooperating with the employer in the implementation of its obligations in the field of occupational health and safety.

2. WORKING CONDITIONS

At Exact Systems, we emphasise the fact that the remuneration our employees as well as our associates receive not only meets the legal requirements in terms of the applicable minimum rates, but also allows for decent living conditions. Detailed regulations regarding the remuneration conditions of Exact Systems employees are contained in the applicable Remuneration Regulations of Exact Systems sp. z o.o.

Work-life balance is very important to us; we comply with national and international standards in this respect. We respect employees' right to disconnect.

At Exact Systems, we observe working hours and do not promote an overtime culture; however, any work over the legal limits is additionally remunerated or additional time off is granted. Detailed principles of work organisation are described and adopted in the Work Regulations of Exact Systems sp. z o.o.

Adequate working conditions are not only about remuneration, but also well-being, among other things. At Exact Systems, we offer employees as well as associates a range of programmes aimed at having a positive impact on physical and mental health. Programmes offered by Exact Systems range from private medical care, which includes visits to both GPs and specialists, to a number of free diagnostic tests. Employees can also benefit from life insurance, subsidised Multisport cards and a pension saving scheme.

Exact Systems also establishes an Employee Benefit Fund, which can be used by employees and families of the Company's employees and which is used, among other things, to finance social activities organised for persons entitled to use the Fund, including assistance in kind granted to persons in a particularly difficult life situation, co-financing of domestic employee holidays and wellness breaks, co-financing of domestic organised holidays for employees and children as well as young people, co-financing of cultural and educational activities as well as sports and recreational activities, and repayable loans for housing purposes.

Every year during the festive season, the Company also prepares gift packages and pre-paid gift cards for employees and their children.

3. SOCIAL DIALOGUE

At Exact Systems we listen to our employees, their voice is very important to us. The company regularly conducts employee and associates satisfaction surveys to improve working conditions. We have also elected recognized employee representatives with whom we consult on key issues concerning employees and working conditions, including OHS.

Employee representatives represent all employees working at Exact Systems in their dealings with the employer.

At every stage of cooperation, the voice of the staff is important to us - we interview people who end their cooperation with the Company in order to find out what they think about working for Exact Systems. Our intention is to continuously improve working conditions.

At the same time, Exact Systems respects the right of employees to form and participate in trade unions, as well as other employee organisations of their choice.

4. EVALUATION AND TRAINING

At Exact Systems, we apply fair and objective recruitment principles and care about the development of our employees. Each year, we enable employees and associates to participate in internally organised training, and we fully fund or subsidise training courses chosen by employees or proposed by the Company. We support staff in learning foreign languages - English and German - and also support foreign staff in learning Polish. Supporting the development of Exact Systems employees and associates is one of our priorities, and also the foundation of a well-functioning organisation.

The company supports the aspirations of its employees through, among other things, internal recruitment, which allows employees to change their position within the organisation to one that is in line with the individual's goals and ambitions.

For Exact Systems, the development of younger generations is also important, which is why we have created the Exact Future scholarship programme and every year award scholarships to students who want to combine their professional work with their studies. In the first two years of the Exact Future scholarship programme, we awarded a total of 26 scholarships worth a total of PLN 400,000.00. The premise for the next few years is to develop and continue the Exact Future programme.

5. PREVENTION OF CHILD, FORCED AND COMPULSORY LABOUR

At Exact Systems, we do not use or enter into business relationships with entities using child labour, nor do we allow any form of forced and compulsory labour.

We respect everyone's right to the freedom to make employment decisions - we do not accept modern slavery, human trafficking or any unfair recruitment practices.

We expect the same from our suppliers and customers. Should any doubts arise with regard to the compliance of our business partners with the above principles, we will take all necessary steps to clarify the doubts that have arisen and, in the event of confirmation of non-compliance with the principles adopted, we will immediately terminate the business relationship with such entity.

6. DIVERSITY, DISCRIMINATION, HARASSMENT

At Exact Systems, we promote diversity, equity and inclusion. We do not tolerate any form of mobbing and discrimination, whether direct or indirect, in particular on the grounds of gender, age, disability, race, religion, nationality, political opinion, trade union membership, ethnic origin, faith or sexual orientation.

We aim to create an environment free of prejudice and an atmosphere of equity and support in which every Employee and Associate feels respected. Any sign of mobbing or discrimination in any form will be severely punished by us.

In order to provide the fullest possible protection against mobbing, discrimination and harassment, we have implemented an Internal Anti-Harassment and Anti-Discrimination Policy setting out the principles for counteracting mobbing, discrimination and harassment at Exact Systems and including a whistleblowing procedure in this regard.



COMMITMENT AND MONITORING

Exact Systems continuously monitors and reviews implemented policies and other internal documents on ethics, occupational health and safety, human and employee rights. Our aim is to continually remain compliant with the regulations on the aforementioned issues. We also monitor the effectiveness of the solutions adopted in the Company on the basis of quantitative indicators.

With the aim of prevention, early identification of possible negative impacts on human rights and mitigation of possible violations, Exact Systems is committed to exercising due diligence in its internal and business processes and relationships to ensure that respect for human rights never ceases to be a priority.

At the same time, we expect all stakeholders of the Company - both internal and external - to adhere to the principles expressed in this document.

WHISTLEBLOWING

The Company, with a view to protecting human and employee rights, has implemented and uses whistleblowing systems that are accessible to all stakeholders. Exact Systems encourages the immediate reporting of any legal violations, illicit behaviour or irregularities, guaranteeing the confidentiality of the report and the data contained therein, as well as the anonymity of the whistleblower, even if the report proves to be erroneous or unfounded.

Exact Systems will take all measures to ensure that employees and other whistleblowers are protected, in particular against discrimination or other types of unfair treatment.

Exact Systems will not tolerate any kind of threat, retaliation, sanctions or discriminatory behaviour against the whistleblower, the person helping to make the report and the person associated with the whistleblower.

The possibility to make a report applies to Exact Systems employees as well as to the Company's external stakeholders, i.e. all entities and persons who directly and indirectly cooperate with the Company.

The whistleblowing procedure is contained in the Internal Whistleblowing and Follow-up Procedure.

On behalf of the Management Board of Exact Systems sp. z o.o.

Lesław Walaszczyk

Vice-President of the

Management Board