

 The logo for ICS ice cleaning systems. It features the letters 'ICS' in a large, bold, green font. To the right of 'ICS', the words 'ice', 'cleaning', and 'systems' are stacked vertically in a smaller, grey font. A green graphic of a snowflake or ice crystal is positioned to the right of the text.	<b>Code of Ethics</b>	<b>Document No.:</b> E01 <b>Revision No.:</b> 01 <b>Issue No.:</b> 00 <b>Page:</b> 1 of 8
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# CODE OF ETHICS

## **Who is affected by the Code of Ethics**

All employees of ICS ice cleaning systems s.r.o., regardless of status or classification, must adhere to the principles and requirements set out in this Code. This means that it also applies to part-time, contract and temporary employees. If you are a manager or executive, you have a special responsibility to lead by example and act in the spirit of this Code. This Code is a top priority for us. If you violate the Code or applicable company policies, we will subject you to corrective or disciplinary action, which may result in termination of employment.

### **1. Acting in accordance with the law and anti-corruption policy**

ICS ice cleaning systems s.r.o., its employees, agents and business partners undertake to act in accordance with the applicable laws of the Slovak Republic. Any form of corruption, i.e. offering, promising, giving, receiving or demanding an undue advantage of any value (financial or non-financial), directly or indirectly, regardless of location, in violation of applicable law, as an incentive or reward to a person who acts or is about to refrain from acting in connection with the performance of their duties, shall be prohibited.

### **2. Health, safety and fair working conditions**

Our goal is clear: "injury-free work environment". Following its commitment to the protection and respect of fundamental human rights, ICS ice cleaning systems s.r.o. is committed to creating favourable working conditions for its employees, maintaining a safe working environment and taking the utmost care to protect the environment in its operations. A work environment where tolerance prevails and injustice is not perpetuated promotes the company's reputation as a responsible company in its industry.

Our goal is also to continually create opportunities for personal development and employee growth, to develop talent and potential, and to use new skills and capabilities to further improve our high-performing teams.

### **3. Non-discrimination, respect and dignity**

ICS ice cleaning systems s.r.o. does not tolerate any form of discrimination and diversity is one of its leading values, which enables the company to move forward and meet the diverse requirements of its customers.

The internal working environment, as well as the company's external actions towards third parties, is based on mutual trust, respect and dignity. At the same time, the company expects such treatment from its employees, principals and business partners and does not tolerate demeaning, offensive or intimidating conduct. We do not tolerate bullying or any form of mobbing or bossing in the workplace or in business dealings.

Sexual harassment/violence and acts against decency are considered serious violations of human dignity. Some forms of it may also qualify as criminal offences and are not tolerable for society.

**Discrimination** – discrimination on the grounds of race, colour, sex, age, language, religion, political or other opinion, ethnic, national or social origin, property, birth, sexual orientation or any other status, including marital or parental status.

**An offence against morality** – production, distribution and possession of child pornography, endangering morality by production, purchase, import and subsequent distribution of pornography and its publication on various media, sexual abuse of persons under 15 years of age, including the proposal of a personal meeting through an electronic communication service with the intent to commit sexual abuse.

**Bullying** – unreasonable and malicious burdening, hindering, harassing or humiliating behaviour towards or abuse of a person by an individual or group, which may be manifested by physical or psychological harm.

**Mobbing** – refers to various forms of making life unpleasant in the workplace. These are covert, subtle and insidious attacks by a group against an individual.

**Bossing** – psychological bullying at work perpetrated by a superior on a subordinate. Thus, it is a supervisor's conduct that disparages a subordinate in front of their colleagues, making it difficult or impossible for the subordinate to do their job.

## **4. Personal data protection**

ICS ice cleaning systems s.r.o. is committed to preserving the privacy of people and the confidentiality of information about its business partners, and therefore ensures that their personal data and confidential information are rigorously protected by appropriate and adequate technical and organizational means. Only personal data required by law, with the consent of the data subject, for a specified purpose and to the extent necessary to achieve the purpose of processing are collected.

In relation to the protection of personal data and confidential information, a set of security measures has been established to prevent loss, deletion or unauthorised access and possible misuse.

## **5. Responsible record keeping**

ICS ice cleaning systems s.r.o. believes that properly maintained records are an essential part of an honest and transparent business. The company agrees to maintain accurate and reliable accounting and other records relating to the company that give an accurate account of its condition and performance and are relevant to the proper discharge of its obligations to customers, suppliers, creditors, employees and other entities with which it does business or otherwise interacts. The company ensures that all records are accurate and not erroneous or misleading.

## **6. Corporate assets**

The assets of ICS ice cleaning systems s.r.o. are both tangible and intangible. Examples of tangible assets include raw materials, money, products, computers, real estate and machinery, equipment and cars. Examples of intangible assets include our brand, patents, trademarks, know-how, trade secrets and copyrights. Every employee is obliged to use company property (or our customers' property) responsibly and to protect it from damage, theft, loss and misuse. All company computers and electronic communication systems are prohibited from being used for inappropriate communications and any illegal activity.

It is forbidden to use the company's assets for private purposes (side profit).

## **7. Relations with interested persons/parties**

The way we are perceived by the market depends on how we perform in our daily contact with stakeholders. When we are direct, honest and behave in accordance with the values of ICS ice cleaning systems s.r.o., we become the company we want to be. We all need to get involved to achieve this.

Stakeholders include employees, customers, shareholders, external parties with whom we have contractual relationships and the communities in which we operate.

External parties include subcontractors, suppliers, agents, consultants and other parties with whom we have a contractual relationship for the provision of goods or services.

## **8. Corruption and bribery**

ICS ice cleaning systems s.r.o. does not tolerate corruption and bribery in any form. The company will not pay or offer bribes to public officials or other persons, nor will it accept or induce others to do so. A bribe is anything that is intended to influence a public official in order to build, maintain or secure an advantage for the company. This may involve influencing a public official in the performance of their duties, motivating them to neglect their duties or to exceed their official powers. These include incentive payments and facilitation payments, which are intended to make it easier to obtain a standard service or some other undue advantage in a business transaction. The company will not use the service of public officials except on the basis of a written contract that clearly defines the nature of the service provided, the remuneration must be reasonable and must not be actionable as a form of unlawful payment.

### **8.1 Corruption**

- Promising, offering or giving a bribe to another, directly or through an intermediary, to act or refrain from acting in a way that violates their duties arising out of their employment, profession, position or office.
- Promising, offering or giving a bribe to another, directly or through an intermediary, in connection with the procurement of a matter of general interest.
- Promising, offering or giving a bribe to a foreign public official or other person, directly or through an intermediary, in connection with the exercise of their functions, for the purpose of obtaining or retaining an improper advantage.

### **8.2 Indirect corruption**

- Promising, soliciting or accepting a bribe directly or by a third party in return for exerting influence over the exercise of the authority of a person lawfully exercising it.

### **8.3 Bribery**

- Promising, soliciting or accepting a bribe directly or by a third party to act or refrain from acting in a manner that violates the duties of their employment, profession, position or office.
- Promising, soliciting or accepting a bribe directly or by a third party in connection with the procurement of a matter of general interest.
- Promising, soliciting or accepting a bribe directly by a foreign public official or other person, directly or through an intermediary, in connection with the performance of their official duties for the purpose of obtaining or retaining an improper advantage.

## 9. Conflict of interest

Employees of ICS ice cleaning systems s.r.o. are obliged to refrain from situations where their personal, family or financial interest could interfere with their ability to make impartial and objective decisions on behalf of the company and could damage the reputation and interests of ICS ice cleaning systems s.r.o.

Employees must inform their supervisor of any personal interests they may have in the performance of their duties.

Conflicts of interest in the market arise where there is a conflict between our personal interests and our duties as employees or agents of the company. Even the appearance of a conflict of interest can have a negative impact as a conflict of interest. It may arise in hospitality, donations, charitable contributions, sponsorships, close relationships with an entity that does business with or competes with ICS ice cleaning systems s.r.o.

ICS ice cleaning systems s.r.o. employee policy:

1. Always make decisions towards partners without regard to personal gain.
2. Not engage in activities that directly create a conflict of interest or the appearance of a conflict between your personal interests and the interests of the company.
3. Avoid situations that may create a conflict of interest or the appearance of a conflict of interest.
4. Immediately report any potential conflict of interest in accordance with applicable company procedures.

## 10. Gifts, hospitality, donations, and sponsorship

Giving and accepting gifts is accepted by ICS ice cleaning systems s.r.o. only if they are for attention, have no higher material value and the purpose of giving or accepting them is not corruption. Gifts and hospitality must always be given or accepted without giving the impression that they are intended to influence an impartial decision. No employee shall use their position to solicit, demand, receive, receive benefits or promises of benefits.

**Gift** – it can have both monetary and non-monetary value, something that a person gives voluntarily and does not expect anything in return. For example, discounts on products or services, equipment, use of vehicles and recreational facilities, gift vouchers, travel expenses, event tickets, business lunches/dinners, etc.

**Hospitality** – it can be a business dinner/lunch, sporting event, travel, entertainment provided by a company to its business partners or customers as a way of promoting business.

**Donations** – it must be transparent if it's for charitable purposes, the recipient of the donation must be known and the planning of the use of the donation, the reason and purpose of the donation must be demonstrable and documented.

**Sponsorship** – this term refers to a transaction with the expectation of a commercial benefit where a company pays cash or in-kind to associate the company's brand with an activity or organization. In return, the company receives an advantage to promote the brand (display of the company's logo, use of the premises or promotion of the company's name, the opportunity to make an advertisement, tickets to a sponsored event).

Sponsorship contributions may not be promised, offered or paid to secure undue competitive advantages for ICS ice cleaning systems s.r.o. or for any other improper purpose and may not be made for events organized by individuals or organizations whose objectives are inconsistent with the company's corporate policies or which could damage the reputation of ICS ice cleaning systems s.r.o.

All contributions provided for sponsorship must be transparent, made by written agreement for legitimate business purposes and be of a size appropriate to the consideration provided by the event organiser.

## **11. Fraud and embezzlement**

ICS ice cleaning systems s.r.o. is committed to zero tolerance of fraudulent activity and all employees are responsible for acting in accordance with the relevant policies and exercising vigilance in the event of even the slightest hint of fraudulent activity.

**Fraud** – deliberate deception of another person to gain some material advantage. Usually, fraud is used to gain financial or material advantage. Fraud may also include knowingly or falsely making records or inaccurately recording the cost of materials and services, deliberately concealing errors, or artificially creating evidence.

**Embezzlement** – appropriation of another's entrusted property to the detriment of another's property.

## **12. Confidential inside information**

Confidential inside information is information about a company that is not publicly known and that could affect the price of financial instruments such as shares of ICS ice cleaning systems s.r.o., including options, etc. Confidential inside information can be for example financial results, material acquisitions and material projects.

Insider trading is strictly prohibited, which means that it is forbidden to use this information when buying or selling financial instruments, regardless of whether the employee misuses the information or provides it to someone else.

### **12.1 Protection of trade secrets and information**

ICS ice cleaning systems s.r.o. collects data in a fundamentally lawful manner and uses only publicly available sources of information to evaluate competitors, customers and suppliers. All employees are responsible for the confidentiality, integrity and availability of the data obtained and used by the company in its business activities, regardless of its form and storage.

## 13. Environment

ICS ice cleaning systems s.r.o. is focused on the long-term environmental performance of the services it provides.

The company's principles of building towards the environment:

1. We are committed to protecting the environment and believe we can make a significant contribution to a sustainable world.
2. We are actively working to improve the environmental performance of our services throughout the entire working and life cycle.
3. When bidding for a contract, we always consider environmental opportunities and risks.
4. We involve all employees in environmental management.

## 14. Money laundering

ICS ice cleaning systems s.r.o. is committed to enforcing the prohibition of money laundering and does not engage in business activities that are intended to support or finance criminal activity or terrorism.

**Money laundering** is the act of hiding illicit funds and assets and using them in a way that conceals their illicit origin or the aim of using them to commit criminal or terrorist acts (loans, borrowing, transfers to third parties, bank transfers, etc.)

One of the company's objectives is to continuously build business relationships with customers, suppliers and business partners who have a good business reputation and whose funds come from legitimate sources. All employees must comply with anti-money laundering procedures and laws, and must note and report suspicious behaviour by any business partners, suspicious payment methods or other transactions that may involve money laundering.

## 15. Competition

ICS ice cleaning systems s.r.o. prides itself on adhering to the rules of fair competition and fully supports the Competition Protection Act and antitrust laws. Any unfair business practice that could harm a competitor is prohibited. The following unfair commercial practices are strictly prohibited: price fixing; capacity, market share and regional market agreements; customer allocation; and bid rigging and abuse of a dominant market position.

Illegal cartel agreements between competitors that distort free and fair competition in order to obtain or maintain a monopoly are also not permissible. Any benefits a company receives can only come from the exceptional quality of its products and services, never from unethical or illegal behaviour towards competitors.

It is prohibited to trade with/provide services to countries or entities subject to international sanctions.

## **16. Retaliation**

ICS ice cleaning systems s.r.o. does not tolerate any form of retaliation against an employee who reports in good faith a suspected violation of the Code of Ethics. "In good faith" means that, to the best of your knowledge and conscience, everything you have reported is true and you have reported everything you know.

Any employee who engages in retaliation will be subject to disciplinary action. If you believe you have been the victim of retaliation, you should report it as a suspected violation of the Code of Ethics.

## **17. Final Provisions**

ICS ice cleaning systems s.r.o. expects all employees, agents and business partners to conduct themselves in accordance with the principles of the Code of Ethics.

Violation of these rules, legal regulations, internal guidelines and regulations can have serious consequences not only for the individual personally, the business partner but also for ICS ice cleaning systems s.r.o..

ICS ice cleaning systems s.r.o. draws the consequences in case of violation of the principles of the Code of Ethics within the legal possibilities consistently regardless of the status and position of the employee in the company or the nature of the business relationship. In the event of damage caused to the company due to a violation of the rules set out in the Code of Ethics, compensation will be applied in accordance with the Labour Code, the Commercial Code and the Company's internal regulations.

In Považská Bystrica on 8 February 2024

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Peter Gabriš  
Managing Director