



# CODE OF ETHICS

28 April 2023, Warsaw



# TABLE OF CONTENTS

---

## 1. Helping Hand (also referred to as "the Company")

1.1 Mission, Vision, Values.....	3
1.2 Why is the Code of Ethics important?.....	3
1.3 Helping Hand's Offer.....	3
1.4 Information Security.....	4

## 2. Helping Hand as an Employer

2.1 Employment.....	5
2.2 Non-Discrimination.....	5
2.3 Safety, Health, and Workplace Environment.....	6
2.4 Conflict of Interest.....	6
2.5 Cooperation.....	7

## 3. Helping Hand - in Business

3.1 Gifts, Bribes, Corruption.....	8
3.2 Confidential Information and its Use.....	8
3.3 Corporate Ethics.....	9
3.4 Anti-Corruption Policy.....	9
3.5 Competition Law.....	9
3.6 Personal Data Protection.....	10
3.7 Environment.....	10
3.8 Relations with Business Partners, Clients, and Suppliers.....	10
3.9 Relations with Shareholders.....	12

## 4. Helping Hand as a Socially Responsible Company

4.1 Engagement, Sustainable Development.....	13
4.2 Charitable and Social Initiatives.....	13

## 5. Helping Hand as a Socially Responsible Company

5.1 Compliance with Laws and Ethical Principles.....	14
5.2 Reporting Violations at Helping Hand.....	14

## 1. Helping Hand (also referred to as "the Company")

### 1.1 Mission, Vision, Values

Our mission is to continuously assist people in finding their goals, talents, and passions. We utilize our knowledge and all available resources to shape emotional well-being and create a supportive work environment. Through disseminating knowledge and tools, we support psychological resilience and personal development, fostering a safe and productive workplace.

Our work is guided by values such as empathy, respect, safety, and mindfulness.

### 1.2 Why the Code of Ethics is important?

Employees of Helping Hand, in their relations with each other and other stakeholders in the value chain, adhere to the values and principles contained in the Code of Ethics.

The Code of Ethics sets forth fundamental principles that all Helping Hand employees must follow and explains the ethical values we should consider when making decisions. The Code of Ethics provides guidance on where to find detailed guidelines concerning specific topics. In other words, the Code of Ethics helps us make appropriate decisions when faced with difficult choices. By adopting these standards, we build trust and have a positive impact on those we interact with daily.

All Helping Hand employees are obliged to comply with the Code of Ethics - failure to do so may risk both the Company and ourselves.

If you become aware of instances of non-compliance with our Code of Ethics or have any doubts about an observed situation, you should take appropriate action promptly and report your concerns. Chapter V of the Code of Ethics provides detailed information on various ways to report violations, including via email: [etyka@hh24.pl](mailto:etyka@hh24.pl).

### 1.3 Helping Hand's Offer

By providing access to professional knowledge and recognized experts through cutting-edge technology, we assist companies in caring for the well-being and mental health of their employees. Through psychoeducation, prevention, and effective therapeutic and developmental tools, we create a safe and healthy work environment for employees.

We ensure psychological support and anonymous access to expert content on the Helping Hand platform 24/7.

We adhere to all legal requirements, best practices, customs, and meet client expectations regarding quality and safety. We implement international standards related to quality management systems, environment, information security, and personal data.

## 1.4 Information Security

### **WE CARE ABOUT INFORMATION SECURITY.**

Information security is one of the crucial pillars of Helping Hand's operation. Each of us is responsible for information security within the Company and beyond the workplace. We strictly adhere to the laws regulating the flow of confidential information, which constitutes a company secret.

When engaging on portals and social forums, we are obligated to follow Helping Hand's information security policy. We protect confidential and strategic information and counteract its improper use.

## 2. Helping Hand as an Employer

### 2.1 Employment

#### **EMPLOYER-EMPLOYEE RELATIONSHIPS ARE BASED ON RESPECT AND DIGNITY.**

We strive to create a friendly work environment and be an employer of choice. We expect employees to be committed and perform their duties with honesty, while avoiding conflicts of interest. We employ transparent hiring procedures.

We ensure fair treatment of employees and candidates. We do not tolerate any forms of discrimination.

We maintain an open information policy, providing employees with opportunities to voice any concerns related to employment, safety, and working conditions. We assist employees in enhancing their qualifications and support their professional development.

We inform employees about the main objectives of our activities and the responsibilities of each job position through clear and easily accessible communication channels. We highly value employees' family relationships and personal lives. We respect compliance with working time regulations and the need for rest and leisure for employees. We do not tolerate any violation of employee rights. We support pro-family initiatives, including individual consideration of the needs of young parents.

### 2.2 Non - Discrimination

#### **WE DO NOT TOLERATE ANY FORMS OF DISCRIMINATION.**

Ensuring equal rights for all employees and candidates is one of our top priorities.

We do not tolerate any forms of discrimination in the workplace based on gender, race, age, origin, religion, disability, worldview, sexual orientation, social status, marital status, political party affiliation, or union membership.

We do not tolerate bullying and conduct preventive actions to avoid situations where employees experience physical, sexual, psychological, verbal, or any other form of harassment.

We have a defined system to protect employees from discrimination and mistreatment, detailed in the Anti-Bullying Procedure.

## 2.3 Safety, Health, and Workplace Environment

### WE CARE ABOUT HEALTH AND A FRIENDLY WORK ENVIRONMENT.

We all are responsible for maintaining a safe, clean, and friendly work environment. We carefully implement new technologies and processes to minimize the negative impact on the environment.

Each of us personally takes responsibility for workplace safety, health, and environment.

During work hours, we never consume alcohol, use drugs, or other intoxicating substances, and we do not come to work under their influence.

We comply with safety and hygiene standards. We monitor the negative impact of our processes on the work environment and plan actions to reduce hazards in this area.

We raise employees' awareness about behaviors that contribute to health protection and safety during work.

## 2.4 Conflict of Interest

An employee of the Company should not participate in any task that may lead to a conflict of interest, understood as a conflict between the employee's official duties and personal interests.

Employees should avoid situations where personal interests may inappropriately influence the performance of their official duties.

We should not abuse our position in the Company to achieve personal benefits or benefits for our family members or close associates.

At Helping Hand, we do not tolerate any forms of nepotism or favoritism.



It is not recommended to employ in the Company individuals who are in a family relationship, kinship, or affinity with an employee, such as spouses, relatives, or in-laws up to the second degree of consanguinity and affinity, if this could lead to a relationship of dependence or subordination, or due to a similar scope of duties that could affect mutual relationships. The aforementioned family relationship, kinship, or affinity may influence the impartiality and objectivity of the employee's decisions and actions, and are considered a conflict of interest.

In case of a conflict of interest, the employee should immediately inform their supervisor, the Ethics and Anti-Corruption Coordinator, or a member of the Ethics Committee to find an appropriate solution promptly.

## 2.5 Collaboration

**WE BUILD ONE TEAM, AND EACH OF US IS AN ESSENTIAL LINK IN THE VALUE CHAIN.**

We emphasize teamwork, the ability to work together on projects, and the sharing of knowledge and experience.

Through knowledge exchange programs among the multi-generational staff at various levels of experience, we create paths for professional development.

We value clear and understandable communication based on honesty and the full and fair exchange of information among employees.

Supervisors inform subordinates about any planned changes that will impact the scope of their duties.

### 3. Helping Hand in Business

#### 3.1 Gifts, Bribes, and Corruption

##### **WE ADHERE TO A 'ZERO TOLERANCE FOR CORRUPTION' PRINCIPLE.**

The giving and receiving of gifts in business have been known and practiced for centuries. Building good relationships with business partners through such gestures is common in many cultures and countries with which we cooperate.

While we respect local and international customs, our priority is to adhere to our internal practices. The primary criteria for collaborating with business partners are the quality of products and services and professionalism in business relations. Therefore, we do not accept any actions that could in any way influence impartial decision-making in business matters.

The acceptance and giving of gifts to business partners are permissible up to the value set forth in our Anti-Corruption Policy.

We strive to avoid accepting invitations to entertainment events or informal meetings if they could raise doubts among our clients about our objectivity.

We make every effort to comply with the standards and provisions of international anti-corruption regulations. We conduct training on safeguarding the Company against corruption risks and maintain a positive Company image in the market.

#### 3.2 Confidential Information and its Use

##### **WE ENSURE THE SECURE FLOW OF INFORMATION.**

We exercise special care in maintaining the security of information related to the Company's activities that we come across during the course of our daily responsibilities, such as sales plans, technical, commercial, organizational, and financial information, marketing strategies, new products, and services, among others.

We treat information about the Company's operations with due diligence and care. We do not process data containing confidential information in public places, such as elevators, airplanes, restaurants, or trains.

We safeguard confidential information belonging to third parties.



### 3.3 Corporate Ethics

#### **WE ACT WITH INTEGRITY IN BUSINESS RELATIONS.**

As employees, we are responsible for upholding the Company's good name. Our conduct directly influences the Company's reputation among our business partners.

The Code of Ethics sets high standards for business ethics and outlines how to build and maintain a positive reputation in the business environment.

Compliance with the principles of the Code of Ethics is mandatory and essential for the enduring success of the Company.

The ethicality of our Company depends on our actions

### 3.4 Anti-Corruption Policy

#### **SWE ADHERE TO A 'ZERO TOLERANCE FOR CORRUPTION' PRINCIPLE.**

The Company's policy is based on the principle of Zero tolerance for corruption. We do not tolerate bribes or any other form of corrupt behavior in our business activities.

We are opposed to corruption by our employees, as well as our business partners, from whom we expect adherence to the Company's business ethics standards and anti-corruption policy.

We comply with the anti-corruption laws of the countries in which we operate.

We conduct anti-corruption training for employees at all levels. Understanding the threat of corruption is a strategic element of the Company's security.

### 3.5 Competition Law Compliance

#### **WE TREAT OUR COMPETITORS WITH RESPECT.**

Helping Hand adheres to antitrust laws and best practice standards in all areas of operation. We prohibit bid rigging, price-fixing, and informal market sharing.

We treat our competitors with respect and dignity.

We respect intellectual property rights and safeguard the trade secrets of our business partners and competitors.

### 3.6 Personal Data Security

#### **WE PROTECT THE PERSONAL DATA OF OUR EMPLOYEES AND BUSINESS PARTNERS.**

Personal data is safeguarded with confidentiality.

Information concerning our employees, clients, suppliers, and business partners is processed in compliance with the laws governing personal data protection.

### 3.7 Relationships with Government Officials, Both Domestic and Abroad

#### **IN OUR DEALINGS WITH BUSINESS PARTNERS, WE ADHERE TO ETHICAL STANDARDS.**

##### **1. RELATIONS WITH STATE OFFICIALS DOMESTICALLY AND ABROAD**

Any offers of benefits to public officials in connection with obtaining or maintaining business relationships may be deemed attempts at corruption, even if there is no improper purpose behind such offers. Therefore, special care must be taken to ensure transparent principles in dealings with public officials.

##### **2. POLITICAL PARTIES**

Representatives of politics and authority are treated by us on equal terms as other business partners and stakeholders.

Any relationships with politicians and government representatives are in accordance with applicable laws and the Company's Code of Ethics.

We do not engage in or finance the activities of political parties or party members, both domestically and abroad

### 3.8 Relationships with Business Partners, Clients, and Suppliers

We build relationships with employees, business partners, and suppliers based on honesty, transparency of actions, mutual respect, and professionalism.

We adhere to the principle of "zero tolerance for corruption". We require compliance with this principle from our clients, representatives, and individuals acting on behalf of the Company. We do not engage in any actions aimed at gaining benefits for the Company or personal gain for employees in a manner inconsistent with the law.

Ensuring transparency in our conduct, we maintain relationships with business partners, clients, and suppliers in accordance with the adopted anti-corruption policy and policies defining the rules for giving and receiving gifts, invitations to dinners, participation in sponsored events, and their organization.

We demand high standards of business ethics not only from our employees but also from our business partners, clients, and suppliers. By providing them with the Code of Ethics that guides our Company, we promote ethical behavior in business and environmentally friendly actions.

### **1. COOPERATION WITH CLIENTS, BUSINESS PARTNERS, AND SUPPLIERS**

While providing services to our clients, we respect the rights of all parties, act loyally, and adhere to the principles of professional ethics. Before signing any cooperation documents, we verify whether the conditions contained therein carry any risk of non-compliance, conflict with the law, or the standards adopted by Helping Hand.

We do not agree to deviate from established standards to meet the expectations of clients, business partners, or other stakeholders. We reject ambiguous behaviors or those on the borderline of the law that may be perceived as gratuities or benefits, violating the principles of fairness and impartiality in our actions, thereby potentially tarnishing the good name and reputation of the Company.

In our activities, we observe a policy of confidentiality and respect for intellectual and legal property. Preserving professional and corporate confidentiality is the right and duty of every employee of the Company.

### **2. COOPERATION WITH SUBCONTRACTORS**

Subcontractors and suppliers play a significant role in achieving customer satisfaction. Therefore, we ensure their fair and equal treatment. When selecting subcontractors and suppliers, we consider factors such as price, quality, and timeliness, as well as their adherence to generally accepted ethical standards.

All information acquired about suppliers is protected against improper use or disclosure without their consent.

We do not accept actions that contradict the established ethical principles in our Company.

### 3.9 Relations with Investors

We conduct our operations with the aim of ensuring a continuous increase in value for our investors. Our actions are based on corporate governance principles, which ensure transparency and stability in our relationships with all key stakeholders.

In external communications, we do not disclose information protected by applicable regulations, such as trade secrets, confidential business information, personal data, or non-public information.

## 4. Helping Hand as a socially responsible company

### WE ACT IN A SOCIALLY RESPONSIBLE MANNER.

#### 4.1 Engagement in Sustainable Development

In fulfilling our mission, we integrate current and planned economic and social activities with efforts to protect and renew the natural environment for the benefit of present and future generations.

We are committed to rational and economical use of company resources, including water, electricity, and paper. Recycling principles are applied throughout our operations. In our daily work, we strive to increase awareness and ensure that each of us contributes with conviction to both environmental protection and the company's economic success.

We aim to maintain and improve international quality and environmental management standards.

We act responsibly and sustainably, respecting the needs of customers, business partners, suppliers, society, and the environment. Many of our initiatives in this regard are voluntary and go beyond regulatory requirements and standards.

#### 4.2 Charitable and Social Initiatives

Building enduring and positive relationships with local communities is important to us. Such relationships are based on honesty, dialogue, partnership, and trust. We contribute to the growth of the company and the creation of new job opportunities.

We actively promote and support our employees' involvement in charitable initiatives, within the company's capacity.

We engage in promoting the company through organizing open events that support mental well-being and the welfare of the community.

## 5. Adherence to the law and ethical principles

THE ADOPTED VALUES REFLECT WHO WE ARE. WE ALL ENSURE THEIR COMPLIANCE.

### 5.1 Employee Responsibilities

As Helping Hand, we are obligated to strictly adhere to the applicable laws and the internal regulations and norms adopted by the Company, including the Code of Ethics. In our professional lives, we continually assess and manage potential and identified threats related to ethics and compliance with the law within the scope of our responsibilities.

Our effectiveness as employees is measured not only by the achieved results and outcomes but also by the manner in which these results were attained. We are focused on achieving our goals and value teamwork while respecting individual initiatives and providing conditions for their development.

We carry out our professional duties with respect, due diligence, and integrity. We assist and support one another, nurturing good relationships within the Company. We make every effort to enhance our professional competencies.

As part of our managerial responsibilities, we are obliged to carefully select, instruct, and supervise the employees for whom we are responsible. We are responsible for maintaining and promoting a positive image of the Company both during and outside of working hours. We do not tolerate tarnishing the good name and image of the Company by disseminating false information, baseless criticism, or violating the ethical values established in this Code of Ethics.

### 5.2 Reporting Business Ethics Incidents in Helping Hand

E-mail: [etyka@hh24.pl](mailto:etyka@hh24.pl)

Tel. 600-087-613

Mailing address:

Helping Hand,

ul. Tadeusza Czackiego 15/17,

00-043 Warsaw