

# Human Rights and Working Conditions Policy

**Aurum Chemicals Sp. z o.o.**

Respect for people and safe working conditions in chemical raw material distribution

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| <b>Document ID</b>    | AC-ESG-HR-002                                                    |
| <b>Revision date</b>  | 30 September 2026                                                |
| <b>Document owner</b> | Management Board                                                 |
| <b>Effective date</b> | Date of approval                                                 |
| <b>Next review</b>    | Within 12 months of approval, or earlier after a material change |

## 1 Company profile and scope

Aurum Chemicals Sp. z o.o. distributes chemical raw materials and advises customers on their selection and suitable alternatives. Its offer serves industries including plastics, rubber, paints and varnishes, building chemistry and cosmetics. The Company coordinates deliveries with logistics partners.

Company details: ul. Kępowa 44, 40-583 Katowice, Poland; NIP 6342660122; KRS 0000906538; REGON 240798549; [www.aurumchemicals.eu](http://www.aurumchemicals.eu).

This Policy covers employees, managers, candidates, trainees, B2B contractors and other persons working for or on behalf of the Company. It applies to purchasing, sales, technical advice, administration and delivery coordination, and to storage, handling or sampling where performed by or on behalf of the Company. Relevant expectations extend to manufacturers, suppliers, warehouse operators, logistics providers and other business partners according to their risks and the Company's ability to influence them.

## 2 Commitments and reference principles

We respect internationally recognised human rights and commit to lawful employment, fair treatment and safe working conditions. We seek to prevent adverse impacts arising from our own activities and to address risks connected with our products and business relationships.

This Policy is informed by applicable Polish and EU law, the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the ILO fundamental principles and rights at work. Those principles cover freedom of association and collective bargaining, elimination of forced labour and child labour, non-discrimination, and a safe and healthy working environment. The Policy does not reduce statutory or contractual rights.

### **3 Lawful and voluntary work**

- Provide lawful, understandable employment or cooperation terms covering duties, remuneration and relevant conditions before work begins. Verify the right to work and qualifications where required; use arrangements that reflect the actual working relationship.
- Prohibit forced labour, human trafficking, debt bondage, coercion, worker-paid recruitment fees and retention of identity documents. Workers may end employment or cooperation under applicable law and contract without coercion or unlawful penalties.
- Prohibit child labour. Verify minimum-age requirements and apply all legal safeguards to any lawful employment or training of young persons. Do not assign young persons to prohibited or hazardous tasks.
- Apply these expectations when using recruitment agencies, temporary labour or contractors. Investigate credible indications of exploitation and seek corrective action that protects the affected persons.

### **4 Pay working time and rest**

- Pay remuneration accurately and on time, including legally or contractually required supplements and benefits. Meet applicable minimum-pay requirements and explain payment terms and any lawful deductions.
- Respect working-time, overtime, break, rest and leave requirements appropriate to the person's legal status and duties. Plan workload and deadlines so that sales targets and delivery commitments do not undermine required rest or safe work.
- Keep accurate, protected payroll and time records where required. Do not permit falsification of attendance, working-time or payment records.
- Apply equal pay for equal work or work of equal value as required by law. Use legitimate criteria for remuneration and review credible concerns about unequal treatment.

### **5 Equality dignity and worker representation**

Prohibit discrimination based on protected characteristics, including sex, age, disability, race, nationality, ethnic origin, religion, belief, sexual orientation or trade-union membership. Apply objective criteria in recruitment, assignment, development, promotion and termination. Provide reasonable adjustments where required.

Harassment, bullying, mobbing, violence, humiliation and intimidation are not tolerated. Managers must respond to reported concerns fairly and promptly. Respect lawful freedom of association, worker representation and collective bargaining without interference or retaliation.

Protect personal data and private information. Collect and use information only for legitimate purposes, with access limited to authorised persons and safeguards appropriate to its sensitivity.

## 6 Health safety and wellbeing

Assess occupational risks for the work actually performed. Relevant risks may include office ergonomics, workload and stress, business travel, visits to customer or supplier premises, and exposure to chemicals during handling, sampling or warehouse activities where these occur.

- Maintain role-specific risk assessments and preventive measures. Provide required induction, occupational health and safety training, medical examinations, instructions and protective equipment before assigning relevant duties.
- For chemical-related tasks, use current safety data sheets and applicable site instructions to identify exposure, incompatibility and emergency risks. Require appropriate competence, authorisation, hygiene and protective measures. Do not assign chemical tasks without the necessary controls.
- Coordinate safety responsibilities with warehouse operators, logistics providers and host sites. Ensure visiting employees understand relevant access restrictions, site hazards and emergency arrangements.
- Enable prompt reporting of unsafe conditions, accidents and near misses. Investigate events, preserve necessary records and track corrective actions. Respect workers' rights to withdraw from work presenting an immediate danger under applicable law.
- Promote respectful communication and reasonable workload planning. Address risks to physical and psychological wellbeing and provide access to the support arrangements available within the Company.

## 7 Manufacturers suppliers and service providers

Consider human-rights and working-condition risks when selecting and reviewing manufacturers of chemical raw materials, distributors, warehouse operators, logistics providers and other suppliers. Assess the nature of the service, known country or sector risks, use of subcontracting and credible information about labour practices.

Communicate expectations on voluntary work, child labour, lawful pay and working time, equal treatment and occupational safety. Where justified by risk, request evidence, use self-assessments or agree further verification. For relevant logistics services, include lawful driving-time and rest requirements among the service provider's responsibilities.

Where a credible adverse impact is identified, investigate proportionately and seek prevention, correction and appropriate remediation. If the Company caused or contributed to harm, cooperate in addressing it. Use contractual influence where harm is linked to a business partner. Consider restrictions or termination if serious deficiencies remain unresolved, taking account of the potential effects on affected workers.

## 8 Grievances and protection against retaliation

Workers and external stakeholders may raise concerns through a non-conflicted manager or authorised channels under the Company's Grievance and Whistleblowing Procedure, AC-ESG-WB-002. Submit confidential allegations through the published secure route. Statutory reports follow the formally adopted internal procedure.

office@aurumchemicals.eu is a general contact address for requesting secure reporting instructions without sensitive details. It is not confirmed as a restricted reporting mailbox. The reporting procedure must identify authorised recipients and an alternative route for conflicts of interest.

Handle concerns confidentially, fairly and with due care. Prohibit retaliation against people raising concerns on reasonable grounds, assisting them or participating in a review. Assess suspected retaliation separately. Statutory whistleblower protection depends on legal conditions; the Company's broader grievance commitments also apply to concerns outside that statutory scope. External reporting and other lawful remedies remain available.

## 9 Governance and monitoring

The Management Board approves this Policy, assigns responsibilities and provides resources. Managers implement the commitments within their teams. Designated staff coordinate employment records, safety training, supplier assessment and follow-up within their competence. If external HR or specialist support is used, define responsibilities, confidentiality and data-protection safeguards; accountability remains with Aurum Chemicals Sp. z o.o.

Review risks and performance at least annually and after material legal, organisational or operational changes. Use aggregated data where possible and protect identities. Document objectives, responsible persons, deadlines and corrective actions.

| Priority                 | Indicator and review                                                                                                                                                              |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Training and safe work   | Validity of required training and medical examinations; completion of relevant risk assessments and role-specific instructions. Review before assignment and at expiry or change. |
| Fair employment          | Timeliness of pay; identified working-time or equal-treatment concerns; completion of corrective actions. Review through appropriate employment controls and annual assessment.   |
| Incidents and grievances | Occupational incidents, near misses, response times, unresolved actions and retaliation concerns. Review after events and at least annually.                                      |
| Supply chain             | Completion of scheduled risk-based supplier assessments and corrective actions. Review at selection, when credible concerns arise and in the annual review.                       |

## Approval record

This revised draft becomes effective when approved by the Management Board. Communicate the approved Policy to workers and relevant business partners and retain the signed record.

Approval date: \_\_\_\_\_ Signature: \_\_\_\_\_

Signature Not Verified  
 Dokument podpisany przez  
 Grzegorz Szczepaniak  
 Data: 2026.09.30 13:22:02 CEST

### Sources

Sources consulted on 30 September 2026: aurumchemicals.eu/en/p/about-us-en; aurumchemicals.eu/en/contact; ILO Fundamental Principles and Rights at Work; Polish Ministry guidance on labour law and equal treatment.