



Code of conduct and ethics

ESSA Sales & Distribution

Letter from General Manager

Dear colleagues, suppliers and partners

This code of conduct reflects our orientation in all the actions we undertake, day by day.



We strongly believe that a business must be fair, transparent and balanced. In addition to caring for our employees and collaborators, our company focuses on caring for the environment and the impact on society, with everything that these things imply: attention to the way we choose our suppliers, attention to the training sessions we provide we organize for the employees, care that all the information materials edited by ESSA reach the entire structure of the company.

In this way, we ensure that we make every effort so that our business develops with respect to the entire environment in which we operate.

I encourage you to learn this code, together with all the documents related to ESSA's CSR strategy, which you can find on the company's website, www.essagroup.ro.

ESSA GROUP code of conduct

- Ethical commitment
- Joint working standards
- Business integrity
- Social responsibility
- Compliance, Waiver and Amendment Procedures

The ethical commitment of the group

- Orientation towards quality

The Group's commitment to ensuring the quality of services is at the heart of its activity.

To achieve the highest standards, the Group will constantly carry out activities to improve structures and processes for the benefit of its customers. This quality orientation applies to service and management, as well as the professional conduct of its employees.

- Customer satisfaction

The Group's priority is to satisfy the needs of its customers, considering that their success guarantees its own success. The Group's activities are governed by information regarding its customers' and market requirements. It includes and focuses on customer orientation in all its business processes, projects and business relationships.

We know that the evaluation of the Group's services is done by ethical, social and environmental performance as well as, just as importantly, by the quality of services. Also, the Group makes every effort to have the best practices in all these sectors of activity, to guarantee the trust of customers.

- Legislation and ethical standards



Pursuing the formation and growth of its corporate values, the Group channels its efforts for a sustainable development of its activity based on three principles: economic performance, social responsibility and care for the environment. Will honor the diverse interests of its customers, employees and suppliers with integrity, impartiality and honesty.

The Group aspires to excellence in both business and ethical conduct.

In all its activities, ESSA GROUP will respect the national and international legislation in force.

The group will be guided by the principles established at the



level of the European Union and will respect Human Rights in its sphere of influence; also, it will carry out its business activity in a manner that gives it the status of an ideal employer.

- Transparency

The group is committed to an open attitude in its relations with its partners. Transparency and honesty will be the guiding principles in all its internal and external communication activities. The public will have access to information about its entities that is required or recommended in accordance with nationally and internationally recognized governance standards.

- Accounting and reporting standards

For correct decision-making, ESSA GROUP relies on the authenticity and accuracy of financial and accounting records.

It is of utmost importance that records of financial and accounting data are protected. All transactions must be accurately reflected in the accounts in accordance with established auditing procedures and standards. Accounting records will reflect and describe the nature of transactions recorded from the base.

- Combating money laundering and tax evasion

The Group strictly complies with legislation and regulations aimed at combating money laundering and/or tax evasion activities. These activities include rules and regulations requiring the reporting of monetary transactions with prohibited persons.



Our standards of working together

- Individual responsibility and involvement

The skills and involvement of employees are ESSA GROUP's most important values. The Group expects its employees to manage their work in a fair manner and to accept individual responsibility. It strives to involve its employees in projects and decision-making processes to achieve its common goals with responsibility and commitment.

1. Mutual respect and openness

All relations between administrators, directors and employees at all levels will be conducted based on mutual respect, openness, honesty and a spirit of trust and cooperation.

The Group provides and expects to receive a response and communicate actively and honestly with each employee. He wants an honest and fair debate and seeks different opinions. It motivates its employees to express themselves promptly and express their ideas and problems.



Team spirit is triggered by an open/honest attitude. That is why the Group supports the policy of "open doors" and communication initiatives, as well as the exchange of information.

- Diversity and discrimination

ESSA Group considers diversity as a guiding principle of its personnel policy, in order to achieve the highest degree of productivity, creativity and efficiency.

Skills, performance and ethical conduct will be the only indicators for evaluating the employee. It will not practice or tolerate discrimination based on sex, race, religion, age, disability, sexual orientation, ethnic origin or other characteristics protected by law.

Each employee must contribute to the creation of a respectful work environment that prevents any form of harassment, including workplace harassment, unwanted sexual advances, unwanted physical contact, solicitations or a work environment poisoned by offensive jokes, humiliating words or comments.

- Health Management

The Group's employees deserve a safe workplace and a healthy environment. The Group is committed to complying with occupational health and safety legislation.

It makes every effort to ensure a climate of physical and psychological comfort for its employees. The Group's aim is both to reduce illness and to reduce the accident rate. It promotes health care as a key element in supporting productivity and service quality.

Occupational Health and Safety policies, active in all workplaces, include the prohibition of illegal drugs and/or substances. Any kind of violence or assault in the workplace, including threatening and intimidating attitudes, is also prohibited.

- Group property

Personal use of assets owned by the Group, including labor, equipment, buildings or other assets, is prohibited, except where such use is permitted by contract. Each employee has the responsibility to protect and properly use the assets that are the property of ESSA GROUP.

Intellectual property is a valuable asset and must be protected from unauthorized use or disclosure. Intellectual property includes trade secrets, confidential



information, copyrights, trademarks, logos, as well as customer lists, business opportunities, product specifications, whether owned by the Group or its business partners.

- Legal Procedures

Employees must avoid activities that involve or lead to the involvement of ESSA GROUP or its employees in illegal practices, including employing personnel or using another company's assets for illicit gain. Lawsuits, legal proceedings and investigations with respect to the Group must be conducted promptly and appropriately to protect and defend the Group. Employees who are threatened with a lawsuit or other legal proceedings, or who are under investigation in a matter related to their work, are required to contact the Group's Legal Department immediately.

The integrity of the Group's business

Trust of Shareholders

The Group's management recognizes the need for healthy and transparent management, to maintain the trust of shareholders and investors.

Dialogue with business partners

The Group is committed to dialogue and interaction with business partners with whom it comes into contact or cooperation. It shares the principles of ethical behavior, social commitments and respect for the environment with its suppliers, sub-contractors, agents and consultants. It will communicate its principles to business partners and motivate them to adhere to the same standards as its employees.

Conflicts of interest

The Group requires all administrators, directors and employees to maintain high ethical standards in resolving conflicts of interest. They will avoid all inappropriate relationships with the people or companies they do business with. In case of questionable relationships, such as affinities, partnerships, participation or interests in the business of partners, employees are asked to notify the boss directly of such circumstances.

Fair competition

The group is open to fair competition and free initiative. ESSA GROUP's business must be conducted only based on open competition. It will engage suppliers, agents or other intermediaries only based on fair evaluation. The Group's management is obliged by law to make business decisions in the best interest of its entities, independent of any agreement or understandings with the competitor. As a result, the Group and its employees will avoid any behavior that violates or may violate the laws of fair competition.

Bribery and corruption

The group believes that the excellence of its services is the key to the success of the business. It will therefore treat customers, suppliers and government agencies in a straightforward manner and in accordance with anti-corruption and anti-bribery standards as stipulated in national and international law. This applies to any transaction that may appear to be arranged to grant concessions or benefits.

Gifts and benefits

Group employees will not solicit services, gifts or benefits from customers or suppliers that influence or appear to influence the behavior of employees in representing the company. Gifts may be exchanged at a level that does not exceed local rules of courtesy, consistent with ethical business practices and applicable laws. If in doubt about this matter, employees will consult their direct superiors or the Human Resources Department.

Data protection

Group employees will not disclose information unknown to the public for the purpose of personal gain or the benefit of any person within the Group. This information may include technical, commercial, financial, operational data, customer information or other data regarding the Group's business, operational activities and future plans. Employees will adhere to relevant legislation and personal data legislation. The processing of private data of natural persons or, if applicable, of legal persons, must have legitimate bases, in accordance with the applicable legislation.

Social responsibility of the Group

Communities

The Group is committed to supporting the community in which it works and recognizes the need to contribute to its well-being through the know-how and professional qualities of its employees. Respect, mutual understanding and handling of essential issues is of the utmost importance for the Group, as it strengthens its trust and credibility in the environment in which it operates.



The environment

The group is aware of the impact of its activity on the environment and strives to improve the tracking system through preventive measures and the use of technology, without affecting the environment.

It regularly evaluates and monitors the impact on the environment. By identifying and managing green initiatives, it strives to support continuous improvement of environmental performance and increase resource efficiency. These include environmental auditing and risk management. It wants to measure its processes and services to the highest standards. Environmental, international and national standards – such as ISO 9001, which is the guiding principle.



Compliance Procedures, Waiver and Amendments

The Group recognizes that its employees may need assistance in understanding its policies, making important decisions to help the Group live up to the Code of Conduct. There are several options for Group employees to consider when they encounter issues regarding their own conduct or that of other representatives:

- consulting the direct manager;
- discussions with the Head of Human Resources;
- consulting the Legal Department.

Reporting a violation of the Code

If a member of the Group notices a violation of the Code of Conduct, they are encouraged to use one of the contact persons mentioned above.

They can also use the phone number displayed on the website, the one to which the irregularities are reported.

Examples of irregularities that can be reported:

- correctness of financial accounting reports;

- frauds;
- money laundering;
- company properties;
- bribery and corruption;
- incorrect facilitation of some payments to suppliers;
- gifts and benefits;

As a result of the fact that the Group wants an open environment, based on trust and fairness, it recommends to its employees that when reporting the violation of the provisions of this Code, they declare their name and position.

We specify that anonymous reports will also be considered.

To verify the information and take any necessary measures, ESSA management will initiate investigations. The results of the investigations will be confidential and applied in accordance with the legislation in the field.



No employee will suffer if the reporting of violations, even if false, was made in good faith.

Group employees who have violated the provisions of this Code of Conduct will suffer the appropriate disciplinary measures, depending on the gravity of their act/action.

Derogations from this Code of Conduct can only be granted by the CEO of the group.



Document management

Document name	Code of conduct and ethics
Holder	Juridical, HR
It applies	ESSA GROUP – management, implementation, clients, suppliers
Date of drafting	March 2007
Referenced documents	ESSA GROUP – Code of conduct
Approved by	Eugen Saulea, CEO
Contact	sustenabilitate@essagroup.ro
Last update	January 2025
Mobile number	+40728100165
Report an irregularity	https://essagroup.ro/csr/