



Manufacturer: "Favorito" LLC  
11, Pashchenkiv'ska street,  
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## CODE OF ETHICS AND CONDUCT 2025

Version:

No. 1 from 07.01.2025

APPROVE:   
General Director  
LLC "FAVORITO"  
07.01.2025

Ksenia KAPUSTA

# CODE OF ETHICS AND BEHAVIORS 2025

Kharkiv



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### 1. INTRODUCTION

This CODE OF ETHICS AND CONDUCT (hereinafter referred to as the CODE) defines a set of moral and professional ethical principles, rules and requirements that regulate the principles of behavior of employees of LLC "FAVORITO" during the performance of their official duties and work instructions. This CODE serves as our guideline and describes the principles that are the basis for our decisions and actions. We, LLC "FAVORITO", a confectionery factory specializing in the production of wafer products, build our business on these values.

Every employee of the company must adhere to ethical business practices based on integrity, decency, honesty, tolerance, decent and fair behavior. The CODE is designed to help our employees and managers understand our principles and act in accordance with them. Accordingly, this applies to each individual employee of our factory. Every employee of the company must remember that his behavior directly affects not only his reputation, but also the reputation of the company, in connection with which compliance with this CODE is also welcomed in the everyday life of employees.

The CODE aims to clearly communicate our requirements, values, and principles to our business partners and customers.


### 2. GENERAL INFORMATION

This CODE reflects the orientation of the company "FAVORITO" LLC to the principles of honesty, integrity and social responsibility.

This CODE is not a complete code of conduct, it only sets out general principles. It does not replace specific existing policies and procedures approved by the enterprise.

### 3. MANAGEMENT RESPONSIBILITY

CODE represents the mandatory principles that every employee of the confectionery factory LLC "FAVORITO" must adhere to. In particular, members of the top management and all managers are responsible for the active implementation of this CODE. They must be a worthy role model in all respects. We comply with the laws of Ukraine and other legal norms of the countries with which we cooperate.

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#### **4. OBLIGATIONS OF COUNTERPARTY PARTIES**

We expect our counterparties: suppliers, customers, contractors, buyers - to adhere to the core values of the CODE, support them in this and encourage them to do the same in their companies and supply chains. We, FAVORITO LLC, respect the rules of fair and open competition and do not enter into any agreements that unduly affect competition. This applies equally to all our counterparties.

#### **5. CONFIDENTIALITY AND BUSINESS SECRETS**

Our factory employees, while performing their work duties, are obliged to maintain confidentiality regarding corporate and commercial secrets and other internal matters. This also applies to classified information about any contractual partners and customers. The condition of maintaining the confidentiality of information obtained while performing their work duties' connections, valid also for 5 years after release.


An enterprise does not have the right to require an employee to disclose confidential information to which he had access while working at another enterprise.

According to the general provisions of confidentiality, it is necessary to maintain the confidentiality of data in accordance with the Law of Ukraine "On the Protection of Personal Data". Or according to the international European regulation: The General Data Protection Regulation (EU) 2016/679. In particular, it is prohibited to process, disclose, make available or otherwise use protected personal data without permission for any purposes other than those that are part of the relevant legal performance of duties.

#### **6. PRODUCT SAFETY AND QUALITY**

We produce high-quality confectionery products, including wafer products. Working as a single team, on the principles of respect and trust for each other, each member of the team is aware of their tasks and responsibilities in the field of quality and food safety, aimed at implementing the Policy in the field of quality and safety.

We strive to manufacture our products in accordance with all legislative, regulatory and customer requirements regarding food safety. The food safety management system is implemented and certified to meet the requirements of international standards ISO22000:2018 and FSSC v.6. The company implements a food safety culture policy at all levels.

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## **7. BRIBERY AND CORRUPTION**


We, LLC "FAVORITO", are firmly opposed to any form of corruption. We do not tolerate any form of bribery and call on our business partners to take a clear position against corruption and bribery. We refuse to do business with money obtained through criminal means. Every employee of the company or business partner is obliged to report any suspicions or legal doubts regarding the presence of corruption, bribery or money laundering.

## **8. RESOLUTION OF CONFLICTS OF INTEREST, GIFTS AND INVITATIONS**

We recognize that decisions related to professional activities should not be influenced by private interests or personal relationships. Therefore, situations in which conflicts of interest may arise should be avoided. The correct way to resolve potential conflicts is to fully disclose all the facts. Even in connection with gifts and invitations, only absolute transparency can protect against harm. To avoid creating the impression that a business partner or customer may gain an advantage through gifts or entertainment, no gifts or inappropriate entertainment from a business partner are generally accepted. The only exception is gifts of little value, such as promotional items. The monetary value of any gift should be kept to a minimum, as should the frequency of giving. Gifts that are repeated (no matter how small) may be perceived as an attempt to impose a sense of obligation on the giver and are therefore inappropriate.

## **9. COMPLAINTS MANAGEMENT MECHANISM**

We want to maintain and strengthen the trust of our business partners, suppliers, employees and the public in us. Therefore, feedback in any form is very important to us, because every feedback contributes to continuous improvement. We would like to call on all counterparties about any improper behavior on our part and inform us about actions that do not comply with our values and ethical principles of this CODE. First of all, we recommend that all business partners and employees contact their contact person, manager or authorized person in the company directly, who will consider your problem. You can use the contact form on our page (on our website info@polus.ua ) to contact us anonymously regarding any complaints/objections, etc. We encourage our employees to also use the anonymous box for complaints and suggestions to resolve their problems. In principle, we will not track complaints.

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However, if the information has criminal implications or violates applicable law, we reserve the right to investigate. All reports will be handled securely and confidentially by the Complaints Mechanism Committee.

## 10. PRINCIPLES OF SOCIAL RESPONSIBILITY

We respect and support the protection of human rights, labor rights and gender equality. In this context, we strive to adhere to the UN Guiding Principles on Human Rights.

- The prohibition of child and forced labor in any form is observed;
- Discrimination in any form is not allowed.

We strongly oppose unacceptable treatment of employees, as well as violence, harassment, threats, humiliation or bullying in the workplace. We promote equal opportunities and equality for our employees and actively work to ensure that none of our employees is discriminated against on the grounds of gender, ethnic or national origin, religion, age, disability or individual affiliation. We have implemented a gender management system (Gender Equality Committee) to promote equal treatment within the company.


The freedom of workers to assemble and associate within the limits permitted by national law is recognized. We comply with applicable national laws and labor standards regarding appropriate remuneration and maximum working hours. This, of course, includes compliance with all provisions of the law governing the general minimum wage. We ensure fair working conditions in general.

## 11. OCCUPATIONAL HEALTH AND SAFETY

Occupational health and safety is ensured within the framework of national regulations. We comply with all laws and regulations relating to health and safety at work in order to protect our employees. To this end, our leading specialists take measures to create a healthy and safe working environment for our employees. Regarding the interests of consumers, the company complies with consumer protection legislation. It goes without saying that we expect all business partners and customers to adhere to our ethical and social principles in the same way.

## 12. PRINCIPLES OF ENVIRONMENTAL RESPONSIBILITY

Environmental protection is an important topic for us. All our employees are obliged to treat all natural resources used in our company (e.g. energy, water, land, etc.) with care. Our responsible use of resources is also demonstrated by

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the implementation of an energy management system. Our employees and business partners, as well as customers, expect us to use our resources responsibly in the production and distribution of our products to protect the environment.

### 13. CONSEQUENCES OF FAILURE TO COMPLY WITH THE PRINCIPLES

This CODE combines applicable laws and company regulations. The obligation to comply with the principles set out in the CODE arises directly from laws, company regulations, corporate instructions and directives or from the employment contract. All our employees act in accordance with this CODE. We are aware that failure to comply with this Code, especially due to intentional violations, can lead to serious consequences. This applies equally to all our counterparties.

Executive Director  
LLC "Favorito"



Dmitry KOTKOV

Developed by:  
Head of the laboratory



Fedorova V.O.

07.01.2025