



SUPPLIER CODE OF CONDUCT

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SIMTEL TEAM S.A.

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Supplier Code of Conduct

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1.	Purpose.....	2
1.1.	Ethical requirements.....	2
1.2.	Social requirements	3
1.3.	Environmental requirements	3
1.4.	Implementation and verification	3
1.5.	Measures in case of non-compliance	3
1.6.	Transparency and reporting	4
2.	Key requirements applicable to suppliers and business partners	4
2.1.	Anti-corruption	4
2.2.	Decent work and human rights	5
2.3.	Health & Safety.....	5
2.4.	Environmental protection.....	5
2.5.	Privacy and Intellectual Property (IP).....	6
2.6.	Sub-suppliers, audit and right of termination.....	6
3.	Requests for information at the conclusion of contracts.....	7

1 / 10

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3.1.	CBAM	7
3.2.	RO – E – Transport	8
4.	. Implementation.....	8
4.1.	Mandatory contractual clauses	8
4.2.	Periodic evaluations.....	9
4.3.	Right to audit.....	9
4.4.	Remedy and termination in case of non-compliance	9
4.5.	Documentation and reporting	9
5.	Review.....	10

1. Purpose

The Code of Business Conduct and Ethics sets out minimum ethical, social and environmental requirements for suppliers and partners.

Simtel operates responsibly and expects its suppliers and business partners to comply with minimum ethical, social and environmental standards compatible with Simtel's values and applicable legal requirements.

These requirements apply to all suppliers, subcontractors and business partners who provide goods or services to Simtel or act on its behalf.

Simtel defines the minimum requirements applicable to suppliers and partners through this Code of Conduct, standard contractual clauses, relevant internal policies and procedures (e.g. procurement, compliance, ESG), communications and guidance dedicated to the supply chain.

The minimum requirements are regularly reviewed to reflect legislative developments, identified risks and good sustainability practices.

1.1. Ethical requirements

Suppliers and partners must conduct their business with integrity and adhere to fundamental ethical principles.

At a minimum, Simtel suppliers and partners must:



- a) comply with applicable legislation on the prevention of bribery, corruption and fraud;
- b) avoid conflicts of interest and declare them when they arise;
- c) respects the principles of fair competition;
- d) does not offer or accept undue benefits;
- e) ensure fair and transparent behavior in the relationship with Simtel.

1.2. Social requirements

Simtel expects suppliers and partners to respect fundamental human rights and basic social standards. They must, at a minimum:

- a) comply with applicable labor laws;
- b) prohibits any form of forced labour, child labour or exploitation;
- c) ensure safe and healthy working conditions;
- d) respect the principles of equal opportunities, non-discrimination and dignity at work;
- e) respect freedom of association, to the extent permitted by law.

1.3. Environmental requirements

Simtel calls on suppliers and partners to adopt environmentally responsible practices. Minimum requirements include: compliance with applicable environmental legislation, responsible management of natural resources, prevention and reduction of pollution, proper waste management, take, where feasible, energy efficiency measures and reduction of environmental impact.

1.4. Implementation and verification

Simtel can assess compliance with minimum requirements by suppliers and partners by: requesting declarations of conformity, ESG assessments or due-diligence questionnaires, including ESG criteria in selection and procurement procedures, monitoring performance and relevant incidents.

In case of identification of non-conformities, Simtel may request corrective measures from the supplier or partner in question within a reasonable time.

1.5. Measures in case of non-compliance

Failure to comply with the minimum ethical, social or environmental requirements may lead, depending on the severity, to the request for the implementation of a remedial plan, the suspension or limitation of the commercial relationship, the termination of the contractual relationship.



1.6. Transparency and reporting

Simtel encourages suppliers and partners to report any breach of these requirements and provides appropriate reporting channels, including confidential mechanisms, without fear of retaliation, including as detailed available by accessing <https://simtel.ro/en/whistleblowing/>.

These minimum requirements are not aimed at unjustified transfer of risks to suppliers, but at establishing a common framework of responsibility, ethics and sustainability in Simtel's business relations

2. Key requirements applicable to suppliers and business partners

The ethical, social and environmental requirements are established in order to align Simtel with the sustainability reporting obligations provided by:

- a) Order no. 85/2024 of the Minister of Public Finance for regulating sustainability reporting issues and transposing the provisions of Directive (EU) 2022/2464 on corporate sustainability reporting (CSRD);
- b) Commission Delegated Regulation (EU) 2023/2772 supplementing Directive 2013/34/EU of the European Parliament and of the Council with regard to sustainability reporting standards;
- c) Directive (EU) 2025/794 amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the data from which Member States must apply certain corporate sustainability reporting and due diligence requirements.

In this context, the requirements relating to business conduct and the supply chain are based in particular on ESRS G1 – Business Conduct and ESRS S2 – Workers in the Value Chain, which require the description of policies, due-diligence processes, prevention and remediation mechanisms, as well as measures applied to suppliers and business partners. The application of these requirements is carried out in compliance with the implementation timeline provided by Directive (EU) 2025/794 on the phased deferral of CSRD obligations, as taken over in national legislation, and is adapted to the status of Simtel and the legal requirements applicable to it in Romania.

2.1. Anti-corruption

Simtel's suppliers and partners must adopt a zero-tolerance policy towards corruption, bribery, fraud, influence peddling or any form of undue advantage.



They have the obligation to comply with the applicable legislation on the prevention and combating of corruption, do not offer, promise, solicit or accept bribes, undue benefits or other illegal advantages, transparently manage situations of conflict of interest, implement reasonable internal controls to prevent acts of corruption.

Gifts, hospitality and other benefits are allowed only if: they are occasional and reasonable, do not seek to influence business decisions and comply with the laws and usual commercial practices.

2.2. Decent work and human rights

Suppliers and partners must respect fundamental human rights and decent work principles, in accordance with applicable legislation and recognised international standards.

At a minimum, they must prohibit forced labour, compulsory labour and child labour, comply with applicable labour laws on working time, minimum wage and statutory benefits, ensure freedom of association and the right to collective bargaining, to the extent permitted by law, ensure fair and non-discriminatory treatment of employees, respect human dignity and prevent harassment or abuse.

2.3. Health & Safety

Simtel suppliers and partners must ensure a safe and healthy working environment for their employees and collaborators.

Through contractual mechanisms, they have the obligation to: comply with the applicable legislation on health and safety at work, identify and manage the risks of accident or occupational disease, ensure proper training of staff, implement preventive measures and appropriate emergency procedures.

Simtel encourages the adoption of a proactive culture of prevention in the field of health and safety.

2.4. Environmental protection

Suppliers and partners must carry out their activities in an environmentally responsible way. They will contractually assume to Simtel the obligation to: comply with the applicable environmental legislation, efficiently manage natural resources, prevent and reduce pollution, properly manage waste,



adopt, where feasible, energy efficiency measures and reduce environmental impact.

Simtel encourages suppliers to continuously improve their environmental performance.

2.5. Privacy and Intellectual Property (IP)

Suppliers and partners must respect the confidentiality of information and the intellectual property rights of Simtel and third parties. They have a contractual obligation to: protect confidential information against unauthorized access, use or disclosure, use the information received exclusively for the purpose of the contractual relationship, comply with applicable legislation on the protection of personal data, respect intellectual property rights and prevent their unauthorized use, implement appropriate information security measures.

2.6. Sub-suppliers, audit and right of termination

2.6.1. Sub-suppliers

Suppliers and partners are responsible for compliance with the requirements of this Code of Conduct and by sub-suppliers or subcontractors involved in the provision of services or delivery of goods to Simtel. They must be contractually obliged to: communicate the relevant requirements to sub-suppliers and monitor their compliance to the extent reasonable.

2.6.2. Audit and verification

Simtel contractually reserves the right to request information or declarations of conformity and to carry out ESG assessments or audits, directly or through third parties, under reasonable and proportionate conditions.

2.6.3. Right of termination

Simtel imposes through contractual mechanisms that non-compliance with the key requirements provided for in this Code may lead, depending on the severity, to the request for the implementation of a remedial plan or the suspension of the commercial relationship or to the termination of the contract, without prejudice to other rights provided by law or contract.



3. Requests for information at the conclusion of contracts

Simtel's requests for information do not constitute negotiations and are not part of a negotiation process within the meaning of Art. 1.182 et seq. of the New Civil Code and does not create binding obligations for Simtel, regardless of the legal basis, upon payment of any price or any costs involved in a subsequent offer. Simtel's requests for information are only invitations to potential contractors to submit offers.

3.1. CBAM

Simtel's suppliers and partners will comply with all obligations imposed by the CBAM and will provide Simtel with all relevant data that is necessary for Simtel to comply with the requirements of the CBAM, no later than the delivery date. These include, but are not limited to, the customs tariff number, details of the origin of the goods, and the total emissions associated with the production of all goods that are supplied to Simtel and fall within the scope of the CBAM.

For the calculation and communication of emissions to Simtel, suppliers will use the template communicated by Simtel.

Simtel reserves the right to request additional documentation or verification of the data provided, provided that such additional information is necessary for Simtel's compliance with the requirements of the CBAM or where national or international authorities or other governmental bodies require additional data, information or documents in order to comply with the CBAM. In this case, the provider undertakes to make these data, information and documents available to Simtel within a reasonable time so that Simtel's interests are not harmed.

The Provider represents and warrants the accuracy and completeness of all CBAM data provided to Simtel and shall indemnify and hold Simtel harmless for all direct costs, damages and penalties arising out of or related to the Provider's failure to comply with the CBAM requirements or the provision of inaccurate or incomplete data in the contractual or legal sphere, including, but not limited to potential penalties, fines or additional costs imposed on Simtel by national authorities, institutions or other competent regulatory bodies.

Notwithstanding the above, failure by suppliers to comply with their obligations under this Code of Conduct will grant Simtel the right to terminate



the contract or terminate the order without being obliged to meet other conditions.

3.2. RO – E – Transport

If applicable, the supplier will comply with all the requirements of "RO-e-Transport", the Romanian National System that monitors the road transport of goods on the territory of Romania. The Contractor shall make available to Simtel in a timely and correct manner, as soon as the transport is organized, to the designated e-mail address, the information related to the transport of the goods contracted by Simtel in a time considered reasonable sufficient for Simtel to declare, before the Goods begin to be moved on the territory of Romania, the transport of the goods in Ro-e-Transport.

The Supplier is responsible for complying with the legal requirements related to RO-e-transport and its subcontractors (including, if any, subcontractors of the subcontractors, up to and including the entity actually transporting the goods) in a manner that enables Simtel and the Supplier to fulfil their obligations.

4. . Implementation

Simtel ensures the effective implementation of the ethical, social and environmental requirements applicable to suppliers and business partners through contractual mechanisms, evaluation processes and appropriate corrective measures.

4.1. Mandatory contractual clauses

All contractual relationships with Simtel's suppliers and business partners include binding clauses whereby they undertake to comply: this Simtel Code of Conduct, applicable legislation in the field of ethics, labour, occupational health and safety, environmental protection and data protection, relevant ESG requirements set by Simtel.

Contractual clauses provide for the obligation of suppliers to communicate the relevant requirements to sub-suppliers and to ensure compliance throughout the supply chain to the reasonable extent.



4.2. Periodic evaluations

Simtel conducts periodic evaluations of suppliers and business partners, proportional to the level of risk and the importance of the commercial relationship. Assessments may include, but are not limited to: ESG compliance questionnaires, requesting supporting documents, risk and impact analyses, reviewing reported incidents.

Simtel uses the results of the assessments to: classify suppliers from the perspective of ESG risks, define additional monitoring measures, where appropriate or substantiate decisions on the continuation of the business relationship.

4.3. Right to audit

Simtel reserves the right to carry out audits or checks on compliance with the requirements set out in the Code of Conduct, directly or through designated third parties. The audit is carried out under reasonable and proportionate conditions, may include visits to the suppliers' premises, documentary evaluations or interviews in compliance with the confidentiality of the information and the applicable legislation.

Suppliers are required to cooperate reasonably with Simtel in the audit process.

4.4. Remedy and termination in case of non-compliance

In case of identifying non-conformities, Simtel applies a gradual and proportionate process. For remediation, the supplier is informed of the non-compliance, requests a remediation plan within a reasonable time and monitoring the implementation of corrective measures.

In the event that the non-conformities are serious, are not remedied within the set deadline or there are repeated or intentional violations, Simtel reserves the right to suspend the commercial relationship or terminate the contract, without prejudice to other rights provided for by law or contract.

4.5. Documentation and reporting

All stages of the implementation process are properly documented and can be used for ESG reporting, for assessing risks in the supply chain, for demonstrating compliance with legal and governance requirements.



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5. Review

The policy is reviewed annually or when changes occur in the regulatory framework.