

TPP's Corporate Social Responsibility & Sustainable Procurement Policy

TPP Development Sp. z o.o.

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Version: 1.1

Approved by: Grzegorz Trubilowicz, President/CEO

1. Introduction and Scope

TPP Development Sp. z o.o. ("TPP" or "the Company") is committed to conducting business with integrity, transparency, and respect for people and the environment. As an advisory, asset management, real estate financing services, and development company, we recognize our responsibility to create sustainable value for our clients, partners, employees, and the communities in which we operate.

This Corporate Social Responsibility (CSR) and Sustainable Procurement Policy establishes our framework for ethical business conduct, social responsibility, and environmental stewardship. It applies to all employees, contractors, officers, and directors of TPP, and sets expectations for our suppliers and business partners.

2. CSR Vision and Commitments

TPP is committed to integrating CSR principles across three core pillars:

2.1 Economic & Governance Pillar

- Maintain the highest standards of business ethics and integrity
- Ensure transparent and accountable governance
- Deliver sustainable value to clients and stakeholders
- Foster innovation in real estate financing and asset management

2.2 Social Pillar

- Respect human rights and labour standards
- Provide fair, safe, and inclusive working conditions
- Support employee development and well-being
- Contribute positively to local communities

2.3 Environmental Pillar

- Minimize our environmental footprint
- Promote sustainable real estate development practices
- Support energy efficiency and resource conservation
- Encourage environmental awareness among stakeholders

3. Business Ethics and Integrity

3.1 Anti-Corruption and Anti-Bribery

TPP maintains a **zero-tolerance policy** regarding corruption, bribery, fraud, money laundering, and all forms of financial crime. We are committed to:

- Conducting all business dealings honestly and transparently
- Prohibiting facilitation payments, kickbacks, and any form of bribery
- Ensuring accurate and complete financial records and reporting
- Complying with all applicable anti-corruption laws, including the Polish Penal Code and international standards

Gift and Hospitality Policy: Employees may not accept or offer gifts, entertainment, or hospitality that could improperly influence business decisions. Nominal courtesies (below PLN 200 value) are permitted if transparently disclosed. Any gifts or hospitality above this threshold must be pre-approved by management and recorded.

3.2 Conflicts of Interest

Employees and officers must avoid situations where personal interests conflict or appear to conflict with the Company's interests. All potential conflicts must be disclosed in writing to management and appropriately managed.

3.3 Confidentiality and Data Protection

TPP respects the confidentiality of client, employee, and business partner information. We comply with:

- The General Data Protection Regulation (GDPR)
- Polish data protection laws
- Contractual confidentiality obligations

3.4 Fair Competition

We compete fairly and honestly, respecting all applicable competition and antitrust laws. We do not engage in anti-competitive practices, price-fixing, market allocation, or bid-rigging.

4. Human Rights and Working Conditions

4.1 Fundamental Principles

TPP respects internationally recognized human rights principles, including those set forth in:

- The Universal Declaration of Human Rights
- The International Labour Organization (ILO) Core Conventions
- European Union labour directives
- Polish Labour Code

4.2 Working Conditions

Working Hours: We comply with Polish labour law regarding working time, rest periods, and overtime. Standard working hours are defined in employment contracts, with flexibility provided for remote and hybrid work arrangements where appropriate.

Health and Safety: We are committed to providing a safe and healthy work environment. This includes:

- Risk assessment and prevention measures
- Ergonomic workstation setup (office and remote)
- Mental health and well-being support
- Emergency procedures and first aid provisions
- Compliance with occupational health and safety (OHS) regulations

Fair Compensation: Employees receive fair compensation that meets or exceeds legal minimum requirements, with timely payment of wages and benefits.

Freedom of Association: We respect employees' rights to freedom of association and collective representation in accordance with applicable law.

4.3 Prohibition of Forced Labour and Child Labour

TPP strictly prohibits:

- Any form of forced, bonded, or compulsory labour
- Child labour (we employ only individuals who meet the minimum legal working age)
- Human trafficking or modern slavery

5. Equal Opportunity and Non-Discrimination

5.1 Equal Opportunity Commitment

TPP is an equal opportunity employer. We are committed to:

- Fair recruitment and selection based on merit, qualifications, and experience
- Equal access to training, development, and advancement opportunities
- Equal pay for equal work regardless of gender or other protected characteristics
- Creating an inclusive workplace that values diversity

5.2 Non-Discrimination and Anti-Harassment

We prohibit discrimination and harassment based on:

- Gender, gender identity, or sexual orientation
- Race, ethnicity, or national origin
- Age
- Religion or belief

- Disability or health status
- Marital or family status
- Any other characteristic protected by law

All employees have the right to work in an environment free from harassment, bullying, intimidation, or any form of abuse.

5.3 Diversity and Inclusion

We recognize that diverse perspectives strengthen our organization and enhance our ability to serve clients effectively. We strive to build a workforce that reflects the diversity of the communities in which we operate.

6. Environmental Responsibility

6.1 Environmental Commitment

While TPP's direct environmental footprint is modest as a professional services firm, we are committed to:

- Minimizing resource consumption and waste generation
- Promoting environmental sustainability in our real estate advisory and development projects
- Encouraging clients to adopt sustainable building and financing practices
- Monitoring and continuously improving our environmental performance

6.2 Operational Environmental Practices

Energy and Resource Efficiency:

- Optimize energy consumption in office operations
- Promote paperless workflows and digital documentation
- Use energy-efficient equipment and LED lighting
- Encourage remote meetings to reduce travel-related emissions

Waste Management:

- Implement waste segregation and recycling where facilities permit
- Minimize single-use plastics and disposable materials
- Responsibly dispose of electronic waste (WEEE compliance)

Sustainable Procurement:

- Prefer suppliers who demonstrate environmental responsibility
- Select products and services with lower environmental impact where feasible
- Consider lifecycle costs and environmental attributes in purchasing decisions

Travel and Transportation:

- Encourage virtual meetings as an alternative to physical travel
- Promote public transportation and carpooling for business travel
- Consider environmental impact when selecting transportation options

6.3 Advisory Role in Sustainable Real Estate

In our client advisory, development, and asset management services, we:

- Promote energy-efficient building design and retrofitting
- Encourage sustainable building certifications (LEED, BREEAM, WELL, etc.)
- Advise on green financing mechanisms and sustainability-linked facilities
- Support the integration of ESG criteria in real estate investment decisions

6.4 Environmental Compliance

TPP commits to full compliance with all applicable environmental laws and regulations. To the best of our knowledge, neither the Company nor any subsidiary has been prosecuted or punished for environmental non-compliance in the last three years. Should any non-compliance be identified, we will immediately implement corrective and preventive actions.

7. Sustainable Procurement and Supply Chain

7.1 Supplier Selection and Management

TPP seeks to work with suppliers and business partners who share our commitment to CSR principles. Our sustainable procurement approach includes:

Supplier Evaluation Criteria:

- Legal and regulatory compliance (registration, tax, licenses)
- Financial stability and business reputation
- Quality and reliability of products/services

- Environmental and social responsibility practices
- Data security and confidentiality capabilities
- Adherence to ethical business conduct

Due Diligence: We conduct proportionate due diligence on suppliers, particularly for:

- High-value or long-term engagements
- Services involving access to sensitive data
- Suppliers in higher-risk sectors or jurisdictions

7.2 Supplier Expectations

We expect our suppliers to:

- Comply with all applicable laws and regulations
- Respect human rights and labour standards
- Provide safe working conditions for their employees
- Conduct business ethically and transparently
- Minimize environmental impacts
- Protect confidential information and personal data

7.3 Payment Terms and Fair Treatment

TPP commits to:

- Honoring agreed payment terms and timelines
- Treating suppliers fairly and respectfully
- Maintaining clear and transparent contractual terms
- Avoiding abusive contractual practices
- Providing timely communication on issues or disputes

7.4 Integration and Social Enterprises

Where appropriate and aligned with service requirements, we support:

- Protected and adapted sector enterprises (ESAT, EA) that help people with disabilities
- Social integration enterprises
- Small and medium enterprises (SMEs) and local suppliers

8. Community Engagement and Societal Impact

8.1 Local Communities

As a company engaged in real estate development and financing, we recognize the impact our projects can have on local communities. We commit to:

- Engaging stakeholders in development projects
- Considering community needs and concerns
- Supporting local economic development where feasible
- Contributing positively to the built environment

8.2 Industry Participation

TPP participates in industry associations and initiatives that promote:

- Professional standards in real estate and financial services
- Sustainable development practices
- Knowledge sharing and innovation
- Ethical business conduct

8.3 Philanthropy and Volunteering

While not mandated, the Company encourages employees to engage in charitable activities and community volunteering aligned with their personal values and interests.

9. Whistleblowing and Reporting Concerns

9.1 Speak-Up Culture

TPP is committed to maintaining an open and transparent culture where employees, contractors, and business partners feel safe raising concerns about potential violations of this policy, legal requirements, or ethical standards.

9.2 Reporting Channels

Concerns or suspected violations can be reported to:

- **Direct Manager or Supervisor**

- **Human Resources / Administrative Officer**
- **Management Board** (President/CEO): compliance@tpp.am
- **External Legal Counsel** (for sensitive matters)

All reports will be treated seriously and investigated promptly and fairly.

9.3 Non-Retaliation

TPP strictly prohibits retaliation against any person who, in good faith, reports a concern or participates in an investigation. Retaliation itself is a serious violation that will result in disciplinary action.

9.4 Confidentiality

Reports will be handled confidentially to the extent possible while allowing for effective investigation. Anonymous reports will be accepted and investigated where sufficient detail is provided.

10. Training and Awareness

10.1 Employee Training

TPP provides training and awareness on:

- This CSR and Sustainable Procurement Policy
- Anti-corruption and business ethics
- Data protection and confidentiality
- Equal opportunity and anti-harassment
- Health and safety practices
- Environmental responsibility

New employees receive CSR orientation as part of onboarding. Refresher training is provided periodically and when policies are updated.

10.2 Acknowledgment

Employees are required to acknowledge receipt and understanding of this policy. Compliance with these principles is a condition of employment and contract engagement.

11. Monitoring, Measurement, and Continuous Improvement

11.1 Performance Monitoring

TPP monitors CSR performance through:

- Regular review of policy compliance
- Tracking of key CSR indicators (e.g., supplier payment timeliness, training completion, incident reports)
- Internal audits where proportionate
- Stakeholder feedback

11.2 Continuous Improvement

We commit to:

- Periodically reviewing and updating this policy (at least annually)
- Learning from incidents and near-misses
- Benchmarking against industry best practices
- Responding to evolving stakeholder expectations and regulatory requirements

11.3 Reporting

Key CSR information will be communicated to stakeholders through:

- Annual reporting to the Management Board
- Client and investor disclosures as required
- Public website information (tpp.am)

12. Governance and Accountability

12.1 Roles and Responsibilities

Management Board (President/CEO):

- Overall accountability for CSR policy and performance
- Approval of policy and significant updates
- Allocation of resources for CSR implementation
- Strategic oversight and direction

Management and Supervisors:

- Implementation of CSR principles in their areas of responsibility
- Ensuring employee awareness and compliance
- Addressing concerns and incidents promptly
- Leading by example

All Employees and Contractors:

- Understanding and complying with this policy
- Raising concerns when they observe potential violations
- Contributing to a culture of integrity and responsibility

12.2 Policy Review and Updates

This policy will be reviewed at least annually and updated as necessary to reflect:

- Changes in applicable laws and regulations
- Evolving best practices and standards
- Organizational growth and changes
- Stakeholder feedback

12.3 External Commitments

TPP aligns its CSR practices with recognized frameworks and principles, including:

- UN Sustainable Development Goals (SDGs), particularly:
 - SDG 8: Decent Work and Economic Growth
 - SDG 11: Sustainable Cities and Communities
 - SDG 13: Climate Action
 - SDG 16: Peace, Justice and Strong Institutions
- Principles for Responsible Investment (PRI) in real estate (aspirational)

13. Contact and Further Information

For questions, guidance, or to report concerns regarding this policy:

TPP Development Sp. z o.o.

Address: Plac Solny 15, 50-062 Wroclaw, POLAND

Email: compliance@tpp.am

Website: www.tpp.am

Document Control

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1.0	January 2, 2026	Grzegorz Trubilowicz, President/CEO	Initial policy adoption.
1.1	January 8, 2026	Grzegorz Trubilowicz, President/CEO	Wording and document clarity changes.