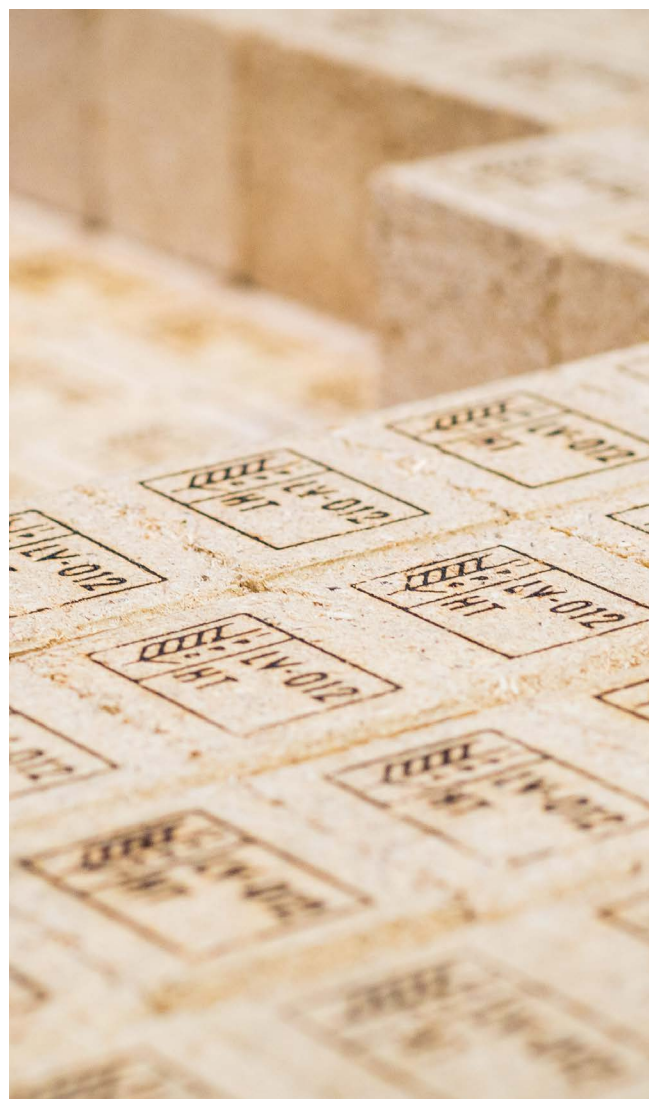




KRONUS
CARRYING YOUR BUSINESS



KRONUS CODE OF CONDUCT

KODEKSS_01.10.2025.





Owner	Chief Executive Officer		
Approved by	Chief Executive Officer	A. Minajevs	01.10.2025.
Agreed with	Chief Quality Officer	G. Daine	30.09.2025.
	Chief Marketing Officer	A. Minajevs	30.09.2025.
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1. INTRODUCTION



Welcome to KRONUS, where our commitment to integrity and excellence is embedded in our Code of Conduct. This document serves as a compass, reflecting our mission, values, and principles in fostering positive relationships with our business partners, customers, and employees within the company and the broader world.



The Code of Conduct captures the existing principles of our relationships as the established market player while identifying areas for further development.

At KRONUS, our Mission, Values, and Code of Conduct form a cohesive program that enables our employees, customers, and partners to anticipate the company's growth and plan their interactions accordingly. It clarifies our purpose, highlights our core beliefs, and outlines our actions' guiding principles.

Corporate culture encompasses a system of core values, rules, and behavioral norms that guide employees in making decisions and shaping their conduct within the company. It is a shared set of rules and standards that unite us as a cohesive group. Our Code of Conduct aims to create and maintain a work environment characterized by trust, mutual respect, honesty, openness, comfort, and a positive psychological climate.

1. INTRODUCTION



The Code of Conduct is a living document, subject to modification and supplementation over time. We welcome constructive suggestions aimed at its improvement and enhancement, as long as they are not merely criticism. While it is impossible to address every possible scenario in the Code of Conduct, its purpose is to provide a framework rather than excessive details. For specific instructions and obligations, we rely on other documents and guidelines.

Through our Code of Conduct, we aspire to establish a system of behavior and uniform standards that foster harmonious relationships and collaborative endeavors. Like an orchestra, where all musicians play in harmony, a closely-knit company with a strong team spirit presents itself as a well-coordinated ensemble.



The Code of Conduct sets forth the expectations and requirements that every employee at KRONUS must meet.

It guides each individual, outlining the company's desired qualities and values. If someone chooses to work with us, they must embrace our rules and align with our values, forming the foundation of unity within our company.

While we respect personal freedoms, we also define the values we expect our employees to uphold. The provisions of our Code of Conduct apply to all KRONUS employees and our valued business partners. Together, let us embark on this journey, guided by our Code of Conduct, and build a business that upholds the highest standards of ethics, fosters strong relationships, and achieves collective success.

2. CODE OF THE COMPANY



2.1. ABOUT US

KRONUS, a renowned company established in 1995, specializes in producing and selling wooden packaging, gardening, DIY products, and steel products and offers comprehensive transport and forwarding services locally, within the EU, and worldwide.



At KRONUS, we take pride in being part of a continuously growing organization that provides exciting employment opportunities.

We are committed to offering competitive earnings recognizing our employee value and ample training and professional development possibilities. Our company operates under a comprehensive system of standards, procedures, and values, which fosters unity and cohesion among all members.

2. CODE OF THE COMPANY



KRONUS Mission

Every standard, principle, obligation, and norm outlined in this Code of Conduct is aligned with the mission of KRONUS. Our mission defines the purpose of our organization across all aspects of our business. It goes beyond a mere advertising slogan; it forms the essence of our company and serves as a guiding force for our management's decision-making process.

Our mission encapsulates how and where we envision ourselves, why we exist in the market, how we strive to provide value, and ensure that our actions positively impact our employees, customers, and partners.



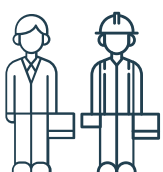
We work to create valuable products and services for customers around the world, improving the company's flexibility and efficiency while increasing net profit. It is important to us to provide employee development, as well as a safe and trusting environment.

KRONUS Vision

We want to continue development in the field of wooden packaging and logistics, while simultaneously developing other directions of products and services. We also want to achieve faster and better processing of requests. No less important is the fact that KRONUS is moving towards the drip of the Green Initiative in all areas of operation.

2.2. OUR VALUES

The basis of KRONUS' success is people – our employees, customers, and suppliers. By working as a team, supporting continuous development, and being responsible, we achieve the best results!



EMPLOYEES

The key to our success is happy employees! We are humane to each other, and we listen and care about the well-being and safety of every employee. We also value the families of our employees!



RESPONSIBILITY

We solve situations quickly, carefully and precisely! We take responsibility for the impact of our daily activities on colleagues, other departments, the company, our partners, the environment and society.



CUSTOMERS

Customers are our top priority! We strive to find solutions for the capabilities and needs of each partner, as well as to produce high-quality products and create added value for them.



DEVELOPMENT

We are open to change! We take initiatives to improve processes, and we reach out for the sustainability development model. We promote the professional and personal growth of employees.



SUPPLIERS

We create long-term cooperation! We are looking for ways to expand cooperation opportunities and help our suppliers to grow as well, saving time and resources for both – us and our suppliers.



RESULT

We set ambitious goals! It is important to appreciate what you have done in order to achieve even more. Together we are responsible for the results of the work – every stage of the company is important to us.



TEAM

We are all for a fair and equal approach of KRONUS employees! Our work environment is based on mutual respect and trust, open dialogue and information exchange are important to us.

2.3. EMPLOYEE RESPONSIBILITIES

1.

Compliance with law

All employees must protect our company's legality. They should comply with all environmental, safety, and fair dealing laws. We expect employees to be ethical and responsible when dealing with our company's finances, products, partnerships, and public image.

2.

Respect in the workplace

All employees should respect their colleagues. We will not allow any kind of discriminatory behavior, harassment, or victimization. Employees should conform to our equal opportunity policy in all aspects of their work, from recruitment and performance evaluation to interpersonal relations.

3.

Protection of Company Property

All employees should treat our company's property, whether material or intangible, with respect and care. Should not misuse company equipment or use it frivolously.

Should respect all kinds of incorporeal property. This includes trademarks, copyright, and other property (information, reports, etc.) Employees should use them only to complete their job duties. Employees should protect company facilities and other material property (e.g., company cars) from damage and vandalism whenever possible.

4.

Professionalism

All employees must show integrity and professionalism in the workplace. An employee must be hardworking, proactive, constantly improving his professional level, have a creative approach to work, and remember that professionally and easily performed work is the basis of a good mood. We encourage mentoring throughout our company.

2. CODE OF THE COMPANY



5.

Personal appearance

All employees must follow our dress code and personal appearance guidelines.

6.

Job duties and authority

All employees should fulfill their job duties with integrity and respect toward customers, stakeholders, and the community. Supervisors and managers must not abuse their authority. We expect them to delegate duties to their team members, taking into account their competencies and workload. Likewise, we expect team members to follow team leaders' instructions and complete their duties with skill and in a timely manner.

7.

Absenteeism and tardiness

Employees should follow their schedules. We can make exceptions for occasions that prevent employees from following standard working hours or days. But generally, we expect employees to be punctual when coming to and leaving from work.

8.

Conflict of interest

We expect employees to refrain from personal, financial, or other interests that might hinder their capability or willingness to perform their job duties.

9.

Collaboration

Employees should be friendly and collaborative. They should try not to disrupt the workplace or present obstacles to their colleagues' work. The employee should be guided by the rule: try to act as you would like to be treated towards you. Employees must respect and help each other.

2. CODE OF THE COMPANY



10.

Communication

All employees must be open to communication with their colleagues, supervisors, or team members. Employees should set a good example for each other and those around them. Do not gossip about each other, and do not transmit false and negative information.

11.

Benefits

We expect employees not to abuse their employment benefits. This can refer to time off, insurance, facilities, subscriptions, or other benefits our company offers.

12.

Policies

All employees should read and follow our company policies. If they have any questions, they should ask their managers or Human Resources (HR) department.



2. CODE OF THE COMPANY



2.4. SOCIAL GUARANTEES

The company provides its employees with various social guarantees and benefits, such as various social payments and other social packages.

2.5. DOCUMENTS AND INFORMATION

Any information obtained by employees and management in the process of working in the company cannot be used by them for the purpose of personal gain.



Each employee has a certain level of information that is the property of the company.

Any commercial information is confidential. Each employee is responsible for disclosing commercial information. Comply with General Data Protection Regulation (GDPR) requirements and ensure that the key principles are applied when collecting personal data.



2.6. BUSINESS ETHICS

1.

Anti-Corruption and Ethics Compliance Framework

We maintain a zero-tolerance policy towards corruption and fully support the 10th principle of the Global Compact: “Businesses should work against corruption in all its forms, including extortion and bribery.” Corruption, as defined by Transparency International, is the “abuse of entrusted power for private gain,” encompassing both financial and non-financial advantages. We discourage employees from accepting gifts from clients or partners.

We prohibit bribes for the benefit of any external or internal party. Our employees are expected to make business decisions based on the organization’s best interests, avoiding personal considerations or relationships that could create conflicts of interest. We will implement robust monitoring, record-keeping, and enforcement procedures to ensure compliance with anti-corruption laws.

We conduct **annual corruption and fraud risk assessments** to identify and mitigate exposure to unethical practices in all business operations and relationships.

2. CODE OF THE COMPANY



We maintain a documented **Anti-Corruption and Fraud Prevention Policy**, outlining the company's zero-tolerance stance toward bribery, kickbacks, and conflicts of interest. This includes clear definitions, examples, and disciplinary measures.

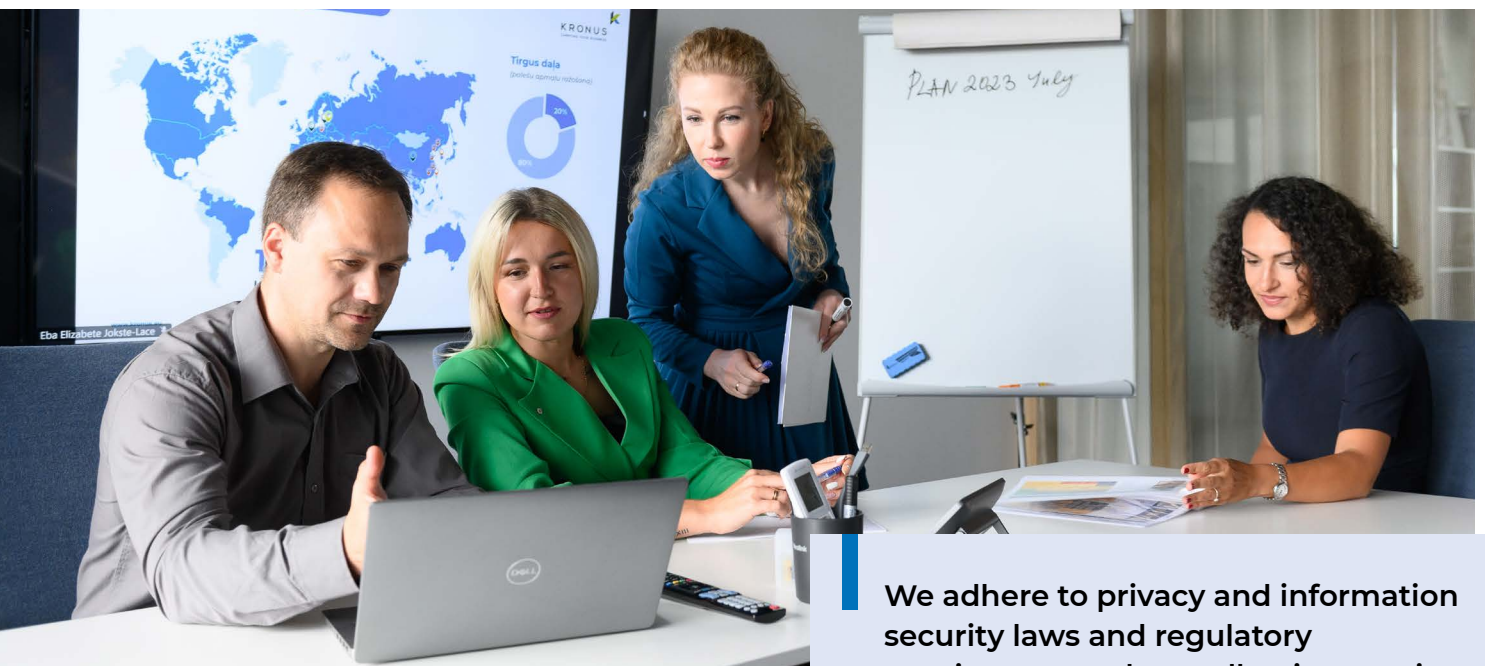
Sensitive Transactions: All gifts, hospitality, donations, or sponsorships must be pre-approved by the CEO.

Awareness & Training: All employees and key partners participate in periodic **ethics and anti-corruption training**, ensuring understanding of applicable laws, reporting channels, and expected behavior.

Whistleblowing: We provide a confidential **whistleblower channel** (anonymous feedback box or online form) for reporting unethical or illegal activities. Reports can be made anonymously and are investigated by the Compliance Committee. Retaliation is strictly prohibited.

Monitoring & Audits: Regular internal **control audits** are conducted to verify compliance with anti-corruption and fraud-prevention measures.

Third-Party Due Diligence: We assess new suppliers, contractors, and agents for corruption and ethics risks before cooperation. Suppliers must agree to adhere to our Code of Conduct and complete the due diligence questionnaire.



We adhere to privacy and information security laws and regulatory requirements when collecting, storing, processing, transmitting, and sharing personal information.

2. CODE OF THE COMPANY



2.

Sales

We engage in business activities where we can compete fairly based on the quality and price of our offerings. We strictly prohibit offering bribes or engaging in any other unethical behavior to gain a competitive advantage.

3.

Bribes, kickbacks, etc.

We prohibit any form of direct or indirect demands, offers, acceptance, or giving of bribes, kickbacks, or any other unlawful or unethical benefits.

4.

Disclosure of information

We are committed to transparent business dealings and accurate representation of information in our business books and records. All relevant information, including labor practices, health and safety standards, environmental practices, business activities, organizational structure, financial situation, and performance, shall be disclosed in accordance with applicable regulations and prevailing industry practices. Falsification of records or misrepresentation of conditions or practices in the supply chain is strictly unacceptable.

5.

Privacy

We are dedicated to protecting the reasonable privacy expectations of all individuals we engage with, including suppliers, customers, consumers, and employees.

6.

Anti-Retaliation Policy

KRONUS maintains a strict anti-retaliation policy, ensuring that no partner faces retaliatory actions or victimization for raising concerns or questions about potential violations of the Code of Conduct or any KRONUS policies they reasonably believe to have occurred.

7.

Conflict minerals

We recognize that “conflict minerals,” which include tantalum, tin, tungsten, and gold (regardless of their source, processing, or sale), can contribute to conflicts and human rights abuses. Therefore, we strive to source these materials in a manner consistent with the Organization for Economic Co-operation and Development (OECD) Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or an equivalent and recognized due diligence framework.

8.

Competition

We conduct our activities in full compliance with applicable laws and regulations, and we strictly refrain from entering into any anti-competitive agreements.



2.7. HUMAN RIGHTS AND WORKING CONDITIONS

*We support and align with the **UN Universal Declaration of Human Rights**, **ILO Core Labor Standards**, and the **UN Global Compact Principles**.*

We ensure fair labor conditions, freedom of association, and protection from discrimination and harassment. Regular human rights risk assessments are conducted across our supply chain to identify and mitigate adverse impacts.



1. Wages and benefits

Every employee shall be paid commensurate remuneration for the work performed. Employees in the same position and with equivalent tasks shall receive the same salary, regardless of their personal qualities. We provide wages in accordance with all wage laws and regulations, including minimum wage, overtime wages, piece rates, and other elements of compensation, as well as legally mandated benefits.

When an employee is temporarily incapacitated from work, it is the employee's responsibility to inform their supervisor and subsequently open a sick leave. Self-made sick leave certificates and other similar documents are not proof of objective reasons for absence from work.



2. Working hours

The starting and finishing times of work and rest and meal breaks shall be set by the supervisor and recorded in the work regulations policy. In agreement with the management, an employee may have his/her working hours changed.

The absence of an employee from the workplace during working hours, including tardiness, without the approval of the line manager, may be grounds for reducing the amount of payment for the current month and/or applying other measures, up to and including dismissal.



3. Ethical recruiting

Employees must not be discriminated against during the recruitment process, during promotion, or during training.



4. Diversity, equity, inclusion, and rights of minorities and indigenous people

We support and promote equal opportunities and treatment for all employees and expect the same from our customers and suppliers.

Every employee has equal rights to work and to enjoy fair, safe, and healthy working conditions. The rights of every employee shall be ensured without any direct or indirect discrimination – regardless of race, skin color, gender, age, disability, religious, political or other beliefs, national or social origin, property or marital status, sexual orientation, or other circumstances.

We respect the rights of local communities to decent living conditions, education, employment, social activities, and the right to Free, Prior, and informed Consent (FPIC) to developments that affect them and the lands, forest, water where they live, with consideration for the presence of vulnerable groups. We do not support forced eviction.



5. Women's rights

Women's rights in the workplace include many aspects, such as the right to work in case of pregnancy. An employer cannot suspend a woman because she is pregnant. Employers cannot refuse to hire any person because of marital status, gender, or age.

In addition, an employee of any company employing a woman may not in any way subject a woman to sexual harassment. This includes a hostile work environment in which a woman must tolerate sexual comments, touching, or material and unwelcome sexual advances that cause her fear of losing her job if she does not comply. Women should report all such advances to the HR department or manager.



6. Child labor and forced labor

Child labor and forced labor are not in line with our company policy. We oppose any form of child labor and forced labor. Employees, suppliers, and customers are required to comply with the ILO Human Rights and Children's Rights, the United Nations Global Compact's ten principles, and the applicable national minimum working age for employment.



7. Informational and production security

All employees with access to personal data must protect them from unauthorized persons, store them, process them, and keep records of them pursuant to the law, internal policies, and their powers. We are aware that the right to privacy is one of the most important human rights, which is why we also respect every individual's privacy at their workplace.

We undertake to maintain professional secrecy and safeguard other confidential information in line with the legislation and internal rules. We use private security forces to protect the business project if, due to a lack of training or control on the part of the company, the deployment of the security forces may lead to violations of human rights.

We conduct a video observation to prevent or disclose criminal offenses in connection with the protection of property and protect the vital interests of persons, including life and health.

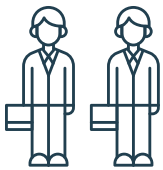


Access to personal data is only allowed to employees who need them to perform their work tasks and who are appropriately authorized to do so.



8. Whistleblowing

Employees should always feel safe and comfortable speaking up – we will protect anyone who raises an honest concern. We do not tolerate any retaliation against a person who, in good faith, reports misdeal. We are enabling a culture of speaking up. All concerns and different views should be welcomed, heard, and addressed by the employee's manager. Managers must make their employees feel that they are listened to and that their opinions matter, even if the topic is difficult to talk about.



9. Freedom of association

As relevant laws allow, all employees are free to form and join unions of their own choosing, to bargain collectively, and to engage in peaceful assembly, as well as respect the right of workers to refrain from such activities. Workers and / or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment.



2.8. HEALTH AND SAFETY



1. Personal protective equipment

We provide employees with a safe, healthy, and suitable working environment, as well as all necessary and appropriate personal protective equipment; in addition, we also regularly train our employees in health and safety, first aid, and fire safety, thereby raising awareness of the importance of health and safety in the workplace.

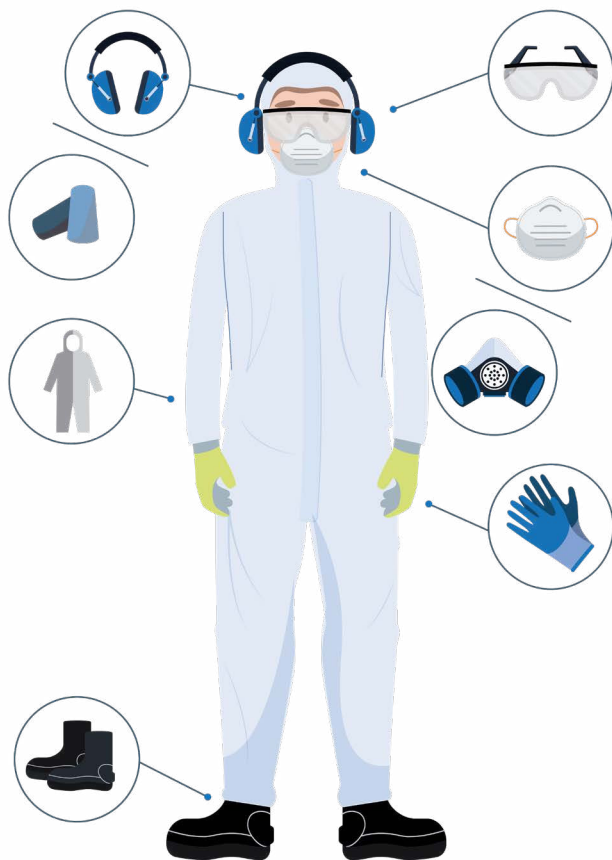
2. Employee safety when working with equipment

We ensure that safety hazards to production equipment are assessed. Where equipment is located, all physical barriers, interlocks, and fences are provided and maintained to ensure the safety of workers.

3. Workplace ergonomics

We provide our employees with a safe and healthy working environment to reduce the risks of the work environment and the possibility of accidents at work. We provide every employee with safe and functioning equipment, furniture, and tools that enable them to carry out their duties most effectively without risking their safety or health.





4. Handling of chemical and/or biological substances

We ensure employees' safety in relation to chemical, biological, and physical agents. Their effects on employees are identified, assessed, and monitored in accordance with company internal rules and regulations and current legislation. If potential hazards have been identified, employees must immediately try to eliminate and/or reduce the risks and inform their immediate supervisor.

If it is impossible to eliminate or reduce the hazards, the potential hazards must be controlled through proper design, engineering, and administrative controls.

If hazards cannot be adequately controlled by such means, the employer provides for employees to use appropriate, well-maintained, personal protective equipment that is free. Employees are provided with free educational materials on the risks associated with these hazards.

5. Emergencies

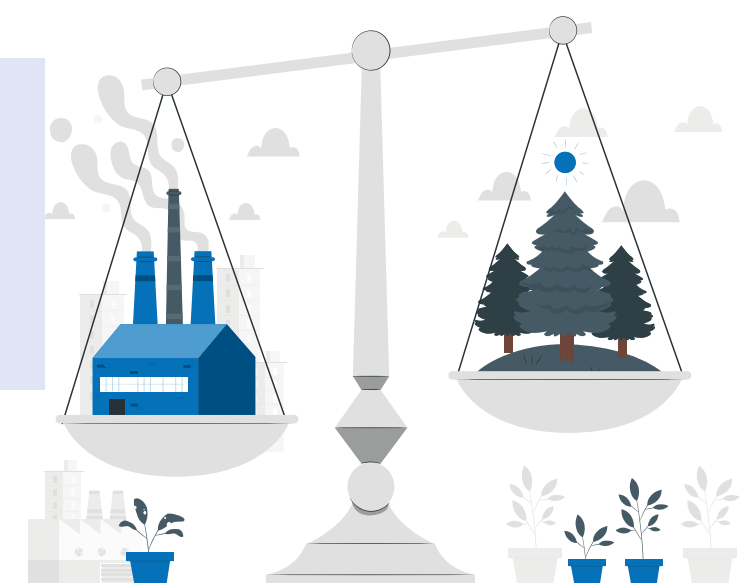
We have developed and set up contingency plans for emergencies based on identified risks and established procedures for action to be taken in such situations, which include potential risks and scenarios on what to do in the event of a fire, natural disasters, chemical incident, evacuation processes, etc. We also have coordinated procedures for cooperation with local government institutions.

In addition, we have also set up an assessment of emergencies in the event of occupational injuries, which takes into consideration the applicable legislative requirements and regulations. We analyze every occupational injury and near-miss incident based on a prepared report and trigger corrective measures, thereby reducing the risk.

2.9. ENVIRONMENTAL PROTECTION

KRONUS strives to prevent or minimize the adverse effects on the environment. The primary focus is on measuring environmental impacts, including energy and water consumption, waste and wastewater generation, and emissions to air. We systematically prevent the environmental influences of our activities or reduce them to the lowest possible level.

We also expect our suppliers to act in accordance with valid legal and international environmental standards to minimize environmental impact and continually improve environmental protection.



We endorse the **UN Global Compact Principles** and the **UN Sustainable Development Goals (SDGs)**, focusing on responsible production, climate action, and life on land.

We are committed to the **continuous improvement of environmental performance** through measurable objectives, compliance with ISO 14001 standards, and support of science-based initiatives to reduce our CO₂ footprint. We provide access to our environmental performance data to relevant stakeholders upon request and encourage our partners to adopt responsible and sustainable practices throughout the value chain.

We are committed to protecting biodiversity and ecosystems, and we take measures to prevent deforestation, land degradation, and loss of natural habitats in our operations and supply chain.

1.

Natural resources

The use of natural resources, including water, fossil fuels, minerals, and virgin forest products, is conserved by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling, or other methods.

We use the necessary resources efficiently, reducing their consumption continually. To achieve this, we actively support the development and application of environment/climate-friendlier products, processes, and technologies, achieving ongoing ecological improvement.

2.

Responsible sourcing of raw material

The company will use only such products, materials, and resources for the development and sale of certified and controlled products, the origin of which will be clearly known and proven, and forced eviction is avoided, respecting the rights of minorities and indigenous people.

3.

Materials Restrictions

We adhere to all applicable laws, regulations, and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.

4.

Energy Consumption and Greenhouse Gas Emissions

We strive to control energy consumption and sources of Scope 1 and 2 greenhouse gas emissions and are always looking for ways to improve energy efficiency, increase the share of used energy from renewable sources, and reduce our carbon footprint. In all business operations, we support and apply energy management with a focus on minimizing energy losses.

Emissions and discharges of pollutants and generation of waste are to be minimized or eliminated at the source or by practices such as adding pollution control equipment, modifying production, maintenance, and facility processes, or by other means.

5.

Waste management

Wastewater and solid waste from industrial activities, industrial processes, and sanitary facilities in our company are monitored, controlled, and treated as required prior to discharge or disposal.

Chemicals, waste, and other materials posing a hazard to humans or the environment are identified, labeled, and managed to ensure their safe handling, movement, storage (including the prevention of leakage to soil and water), use, recycling or reuse, and disposal. Non-hazardous solid waste is managed in accordance with best practices and existing local regulations. When possible, waste is minimized, with reducing, reusing, and recycling being the preferred management alternatives.

6.

Air Emissions

Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone-depleting substances, and combustion byproducts generated from operations are to be controlled, when feasible, using the best available technologies. Ozone-depleting substances are to be avoided.

2.10. RESPONSIBLE SUPPLY CHAIN:

We conduct annual sustainability risk assessments of our supply chain, evaluating suppliers' environmental, labor, and ethical performance.

All suppliers must sign the KRONUS Code of Conduct and complete due diligence questionnaires. High-risk suppliers may be audited to ensure compliance with KRONUS standards.

We prioritize sourcing from suppliers holding recognized certifications (e.g., Certification of Chain of Custody, ISO 9001/14001) and who share our commitment to responsible and ethical business practices.



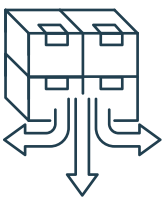
3. RELATIONSHIP WITH OUR CLIENTS



Our task – is to meet customer needs by providing the best service and products customer need. One of our main values is a customer with its needs and expectations; by offering products and services that meet the expectations of the Client, we are ensuring the prosperity of the company and the well-being of each Employee.



Our goal and the criteria for the quality of the service is a Satisfied Client!



We are providing a high level of services and goods by a constant process of learning and offering individual approach to every customer as well as flexible terms of cooperation.

3. RELATIONSHIP WITH OUR CLIENTS

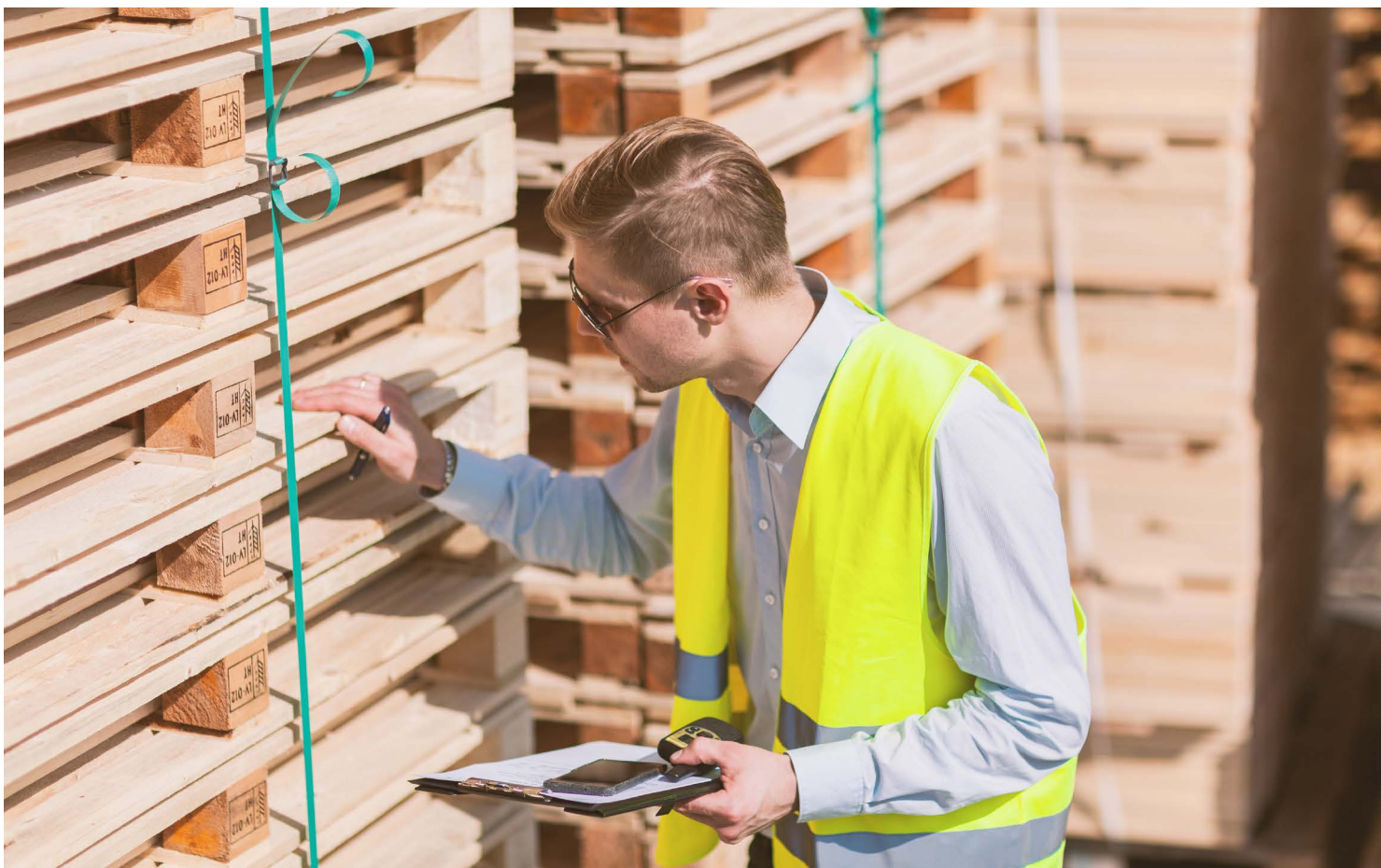


3.1. CUSTOMER HEALTH AND SAFETY

*We ensure that all products comply with **EU product safety, material safety, and environmental regulations.***

Quality and safety controls are integrated throughout the production process — from raw material selection to final delivery — to prevent defects, contamination, or hazards.

Internal **quality audits, risk assessments, and corrective action processes** ensure product conformity and customer safety. Product quality metrics (e.g., non-conformities, complaint response time, and defect rates) are reviewed regularly by management.



3.2. STANDARDS OF BUSINESS COMMUNICATION WITH CLIENTS (PARTNERS)

Regarding the ethics of business communication with clients, suppliers, and partners, there are key moral standards that are taken for granted by all our team members, such as:

POLITENESS

MODESTY

CORRECTNESS

SENSE OF TACT

PUNCTUALITY

RESPONSIBILITY



According to current standards, we accept all communication channels like offline meetings, telephone calls, online meetings, exhibits, forums, and conferences.

4. CONCLUSION

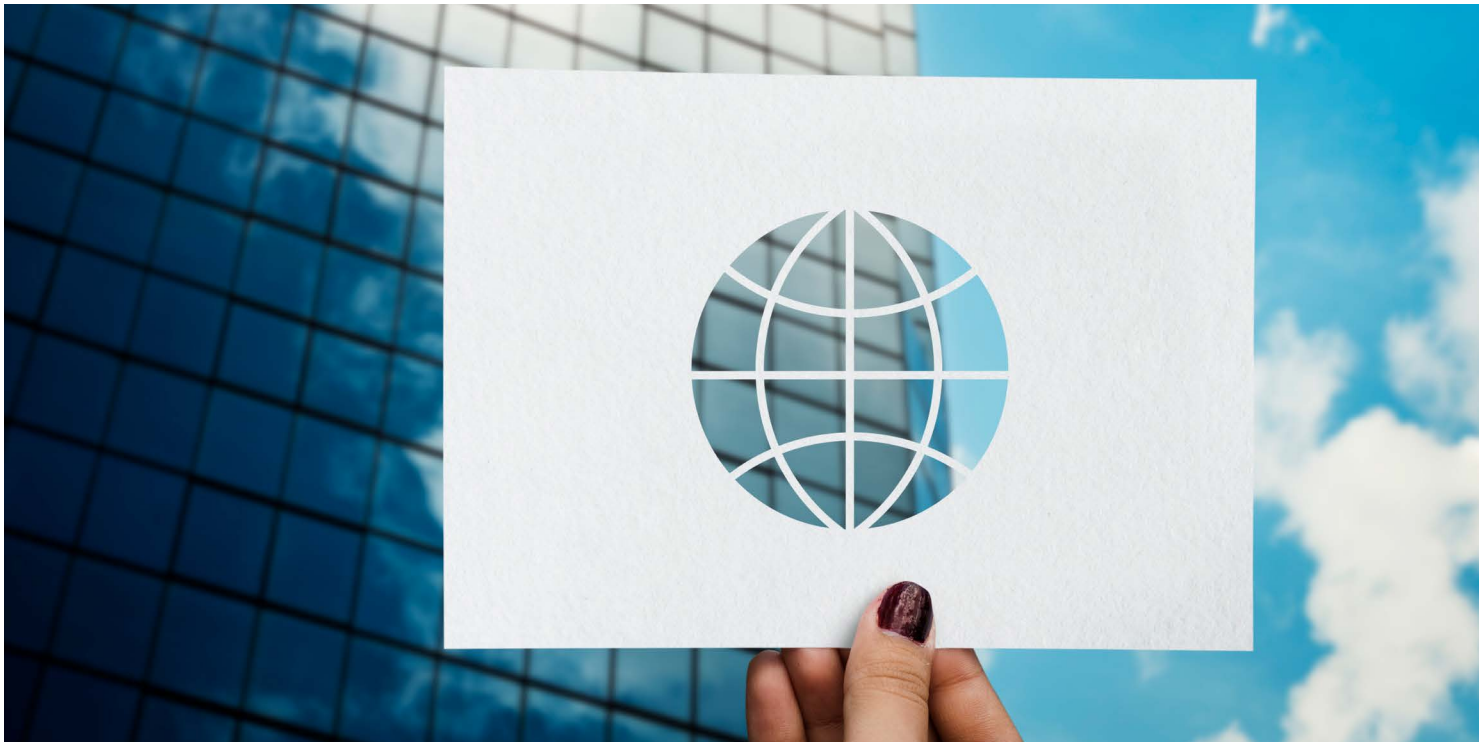


We know that following common agreements protects and develops our business, unites our company into one big team, and makes it possible to become richer and enjoy work. People who respect themselves and those around them as members of a great team become a powerful force in a market built on competition. Violation of the general agreements deprives us of these opportunities.



**IT IS GREAT TO HAVE
YOU WITH US!**

5. EXTERNAL PRINCIPLES ENDORSEMENT SUMMARY



Our endorsement of global frameworks:



United Nations
Global Compact

United Nations Global Compact



**International
Labour
Organization**

ILO Declaration on Fundamental Principles
and Rights at Work



BETTER POLICIES FOR BETTER LIVES

OECD Guidelines for Multinational Enterprises



**SUSTAINABLE
DEVELOPMENT
GOALS**

UN Sustainable Development Goals.

DECLARATION OF THE SUPPLIER



1. The supplier confirms receipt of this “KRONUS” CODE OF THE COMPANY.
2. The Supplier undertakes to accept and comply with all principles and provisions stipulated in the “KRONUS” CODE OF THE COMPANY, in addition to all obligations arising from procurement contracts with “KRONUS.”

Supplier's name

Place

Date

Signature

This declaration must be signed by a duly authorized agent of the supplier.