

CODE OF ETHIC

The point of the Code of Ethic is to create a right work culture in the company Centrum Rozliczeń Kancelaria Doradcy Podatkowego (called Centrum Rozliczeń) and between Centrum Rozliczeń and the environment. The Code of Ethic describes the main rules of conduct of the employees of Centrum Rozliczeń regarding work and social ethic, rules which guarantee company's mission fullfillment and realization of the development plan, but also customes satisfaction.

Our values and rules:



CENTRUM ROZLICZEŃ – AN TRUSTWORTHY PARTNER IN BUSINESS

We follow our mission with the relations with our Clients but also with Employees. We adopt an responsible attitude in the country where we run our business. We want to influence the local and comunity's

growth by realization of our strategy and a long-term development. Following the polish tax regulations is the most important for us. Our goal is to build a long-term relationship with our Clients based on fair and upright rules. We realize our business goals with a full respect of our Clients rights. Responsibility and trust stay in the main focus of the partnership relations with the Clients. Everyday we do our best to provide a professional and solid servis full of respect and seriousness.



PASSION FOR QUALITY

Quality stands in the main point of all our activity. This rule is fullfilled in every aspect of our work. Our Employees are taking part in different courses which put our services on a higher level. We take care not only of employees development but also of our clients development by offering a bight courses base. Everyone who is interested in accounting- or payroll-related topic finds a course which

is suitable for his/her needs. We keep in mind creation of an ethical work environment in harmony with our Clients, Employees and Partners aspirations.



PROFESSIONALISM

We biuld the value of our organization based on the professionalism of our employees. Every employee wants to be a specialist of his area. We provide our services with the highest diligence and objectivism and care of improvement skills and qualifications of our employees. We know our responsibilities and we know what our work is based on. Changes on the financial market force a standing

development. We share our knowledge during the courses organized in Centrum Rozliczeń.





RESPECT

Our Company is an integral and responsible part of the society and the local community that's why we are full of respect for right and social rules but also for respectation of Fundamental Human Rights included in Universal Declaration of Human Rights. Relations between employees, regardless their position, are the best example of morality, honesty, loiality, trust, respect and respect of personal

dignity. Every employee has to represent the highest level of good manners, aesthetic, morality and tidiness due to respect of social norms and company's good look.



EMPLOYEES

- There is no more or less worthy possitions,
- There is no distinction between "WE' an "THEY" because it is an opposite for the ethic rules in business,
- Every employee should have a guaranteed development if it enables his/her sklills improvement and is a benefit for the Company,
 - We hire our employees based on the polish labour law,
- We don't allow discrimination, mobbing and harassment in our Company,
- We don't hire juveniles,
- We offer working places for interns and apprentices, who want to develop with our supervision,
- We create health and safe work place for all employees,
- · We offer a fair compensation of employees,
- We take care of employees health,
- We guarantee freedom of employement,
- We respect work-life-balance rules,
- We take care of privacy and private data protection (the employee's privacy is confidential).



COMMUNICATION

Our communication is full of honest, simplicity and directness. An open interpersonal communication, understanding of company's strategy and goals increase the engagement during services providing. The conversation respects rules such as:

- high personal culture rules,
- respect for the other party of conversation,
- guaranteed freedom of speek.





PROTECTION OF THE COMPANY'S REPUTATION

Every employee takes care of company's reputation. In case of public speeches, conversation with third parties or media every employee should follow rules of the policy for the outside communication implemented in Centrum Rozliczeń.



NO TOLERANCE FOR BRIBARY

We strongly condemn the practice of offering, transfering or giving – directly or indirectly – financial and material gains to public person or to person who takes business decisions in order to get a guarantee of some advantageous decisions and/or behaviors.



RULES OF BUSINESS TRIPS, BUSINESS EXPENSES AND MEETING WITH THIRD PARTIES

By contact with third parties are all employess obligated to take care of a good reputation of Centrum Rozliczeń as a professional and trustworthy company. We take care of the corporate asset which we are given at disposal. By doing a business trip and bearing the costs (including costs of external meetings) we are

acting in a responsable, justified and clearly way with respect for rules implemented in Centrum Rozliczeń.



ENVIRONMENTAL AWAERNESS

We act according environmental legislation implemented in our country and we respect law regulation of natural environment protection. We are aware of our inpact on natural environment, that's why we are trying to minimize the usage of natural resources and to reduce waste. We are tring to promote ecolifestyle in our company. We also help our Clients to take part in social programs which enable them make their homes more ecofriendly.