

VERSION N°2 | MARCH 2026

Code of Ethics and Whistleblower Policy

SKYPRO S.A. is a company specialized in End-to-End Uniform Solutions by providing uniform management services including conception, development, manufacturing management, selling and circular services of clothing, footwear and leather goods. Selling of personal protective equipment and accessories.

At SKYPRO, we are committed to conducting our business with the highest standards of ethics, integrity, and accountability. This Code of Ethics and Whistleblower Policy serves as a compass for all employees, contractors, and stakeholders ensuring that our actions reflect our dedication to ethical conduct.

1 Dignity for Every Person

We promote a workplace that respects the dignity and diversity of every individual. Discrimination, harassment, and any form of disrespectful behaviour are strictly prohibited (Human Rights Policy¹).

2 Safeguarding Company Valuables

Employees are responsible for the appropriate utilization and safeguarding of SKYPRO's assets, including intellectual property, confidential information, and physical property. Unauthorized use, disclosure, or theft of company assets constitutes a violation of this policy.

3 Environmental, Social and Governance Responsibility

SKYPRO is committed to environmental sustainability, social responsibility, and governance (ESG Reporting - European Sustainability Reporting Standards²). In alignment with good governance principles, we actively seek sustainable practices that prioritize environmental stewardship and community well-being.

4 Compliance with Laws and Regulations

All employees of SKYPRO are expected to adhere to relevant laws and regulations across all jurisdictions in which we operate. Any deviation from legal standards is unacceptable and may result in disciplinary measures.

5 Zero Tolerance – Bribery and Corruption

SKYPRO maintains a strict posture against bribery and corruption. Prohibited practices include any form of improper influence, gifts, or hospitality. Thorough due diligence is conducted in all relationships, and employees are encouraged to report violations confidentially.

6 Promotion Transparency and Accountability

This Code of Ethics and Whistleblowing Policy is applied to all employees, contractors, suppliers, customers, and other stakeholders associated with SKYPRO and clearly states their responsibility to comply and report violations or suspected violations and makes available a mechanism to confidentially report any

¹ Available online at: <https://www.wearskypro.com/>

² Environmental, Social and Governance Reporting is published annually until May and available at <https://www.wearskypro.com/>.

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Certified
Corporation



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apprehensions concerns about illegal, unethical, or improper activities within SKYPRO without fear of retaliation.

This Code of Ethics and Whistleblowing Policy will be communicated to all employees, accompanied by training programs to ensure comprehensive understanding, transparency, and compliance.

7 Transparent Communication and Reporting

We value honesty and transparency in all our business dealings. Employees are expected to provide accurate and truthful information to colleagues, clients, and stakeholders. All SKYPRO employees, contractors, and other stakeholders have the obligation to confidentially report any apprehensions concerns about illegal, unethical, or improper activities within SKYPRO without fear of retaliation. Engaging in dishonesty, fraud, or misrepresentation is strictly forbidden.

Board of Directors commits to treat discreetly all reports and maintain full confidentiality during the entire investigation process. Is made clear that:

- The Board of Directors of the company must believe the disclosure of information is in the public interest;
- The Board of Directors of the company must believe it to be substantially true;
- The Board of Directors of the company must **not** act maliciously or make false allegations;
- The Board of Directors of the company must **not** seek any personal gain.

SKYPRO unequivocally forbids retaliation against individuals who, in good faith, report concerns under this Policy. Any employee discovered engaging in retaliatory actions will be subject to disciplinary action, up to and including termination.

Reports will be thoroughly investigated. The investigation will be conducted impartially, and the conclusions will be communicated to the appropriate parties. Disciplinary action will be taken if misconduct is substantiated.

8 Your Voice Matters

Concerns or complaints related to:

- Conduct which is an offense or a breach of law;
- Failure to comply with a legal obligation;
- Health and safety risks, including risks to the public as well as other employees;
- Possible fraud and corruption;
- Sexual, physical or other abuse of clients;
- Other unethical conduct;
- Actions which are unprofessional, inappropriate or conflict with general understanding of what is right and wrong.

Can be reported through the following channels:

- **Direct Reporting to Supervisor/Manager:** Employees are encouraged to report concerns to their immediate supervisor or manager. If, for any reason, an employee is uncomfortable reporting to their supervisor, they may escalate the matter to the next level of management.

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Email Reporting: Concerns can also be reported via email to board@wearskypro.com. This email id will be accessed only by the Board of Directors.

9 Conflict of interest

Employees must avoid situations that could create a conflict or compete between their personal interests and the interests of SKYPRO. Any potential conflicts of interest must be informed to the appropriate supervisor or management board.

10 Consequences of non-compliance

Violations of this Ethics Policy may result in disciplinary action, including verbal or written warnings, suspension, termination of employment, or legal action.

11 Continuous Improvement

SKYPRO is dedicated to continuous improvement in our ethical standards. Code of Ethics and Whistleblowing Policy will be always reviewed as necessary for a consistently improvement and to ensure its relevance and effectiveness.

By Board Member,



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