




WHISTLEBLOWER POLICY

ENERGOPROJEKT-KATOWICE SA

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Openness and courage to report wrongdoing is key to building an honest organization

Preamble

In view of the provisions of the Act on the Protection of Whistleblowers of June 14, 2024 (Journal of Laws of 2024, item 928) (hereinafter: the „Act”), which implements Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of whistleblowers of Union law, this policy is adopted for application in the EPK.



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§1

Definitions

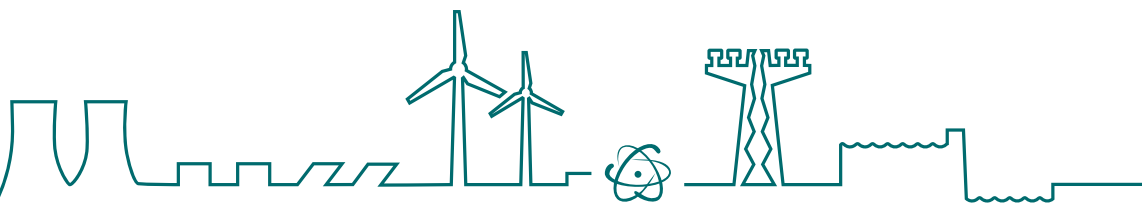
1. Whenever this Policy refers to:
 - a. „Company” or „EPK” - means Energoprojekt-Katowice S.A. Studies, Projects and Implementation Office with its registered office in Katowice, Poland.
 - b. „Ethics and Compliance Officer or Ombudsman” - means a person employed by the Company who performs supervisory activities over the compliance of the Company’s activities with the law.
 - c. „Investigation Committee / Commission” - means the internal commission established to fully investigate the circumstances indicated in the Irregularity Report, acting on the basis of this Code.
 - d. „Irregularity” - means any factual condition resulting from an act or omission that indicates the possibility of the occurrence of events, an exemplary catalog of which is indicated in §3 Section 3 of this Policy with respect to entities to which the Irregularity Report may relate within the meaning of §3 Section 2 of this Policy, that violates or may lead to a violation of generally applicable laws and internal Company regulations.
 - e. „Third Party” - shall mean a Contractor, Partner (including any other commercial company or enterprise and its employees) or any other person performing activities on behalf of or for the Company, as well as any person whose interests have been violated by the Company’s actions.
 - f. „Person entitled to make a claim” - means the person specified in §3(1) of this Policy.
 - g. „Entity concerned by the report” - means the entity specified in §3 paragraph 2 of this Policy.
 - h. „Investigation” - means the proceedings conducted in connection with an internal report of a Whistleblower made pursuant to this Policy.
 - i. „Employee” - means a person in an employment relationship with the Company within the meaning of Article 22 of the Act of June 26, 1974. - Labor Code (Journal of Laws of 2020, item 1320).
 - j. „President of the Management Board” - means a person holding the position of President of the Management Board of the Studies, Projects and Implementation Office of „Energoprojekt-Katowice” SA.
 - k. „Supervisory Board” - means the Supervisory Board of the Company.
 - l. „Rules” - means this Whistleblower Policy.



- m. „Whistleblower Register” - means the register maintained in accordance with the principles set forth in § 12 of this Policy.
- n. „Whistleblower” - means a person who makes a work-related report and who has been granted Whistleblower status under the terms of this Policy.
- o. „Associate” - means a person who provides services to the Company under a civil law contract.
- p. „Preliminary analysis of the report” - means the examination of the content of the report with regard to the existence of grounds for its recognition in the course of the investigation and the granting of the whistleblower status to the submitter, within the framework of which the person responsible for the report has the right to request the submitter to supplement the data contained in the whistleblower report within a specified period of time.
- q. „Board of Directors” - means the Board of Directors of the Company.
- r. „Whistleblower” - means the person who makes a report of irregularity using the reporting channels specified in this Policy.
- s. „Internal Notification” - means the submission of information that may be evidence of Irregularities, in the manner set forth in this Policy, by the person authorized to make a Notification.
- t. „External Notification” - means the submission of information about the violation to a governmental or central authority.
- u. „Public Disclosure” - means the release of information about the violation to the public.
- v. „Central body” - means the public administration body responsible for providing information and assistance in matters of reporting and public disclosure of violations of the law and for receiving external reports of violations of the law in the areas covered by the Law, for preliminary examination and for forwarding them to the competent bodies for further action. The Ombudsman shall perform the function of a central authority competent to receive and process reports.
- w. „Public authority” - means a public administration body that has established a procedure for receiving external reports of violations of the law in the areas covered by the Law.

§2 General provisions

1. EPK strives to develop accepted ethical values such as loyalty, honesty, openness, mutual trust, responsibility and professionalism in the performance of duties with due diligence.
2. As a design and engineering firm with a rich tradition and established market position, EPK is aware of its role in the surrounding community and its responsibility for future generations and active participation in sustainable development. Daily work and development is based on ethical and responsible attitude towards stakeholders. Activities aimed at ensuring high quality of services, reliability towards contractors, employees and the environment are evidence of a responsible approach to managing the company and are one of the sources of its success.
3. In developing its business strategy, EPK takes into account social interests, environmental protection, relations with various stakeholder groups, the needs of the business environment and, in particular, the importance of corporate responsibility and the prevention of corruption and other irregularities both within the organization and among business partners.
4. This Policy is part of a system whose primary function is to prevent irregularities in the Company. Accordingly, it should be interpreted with respect to all rules and obligations arising from the Company's organizational structure.
5. The Company conducts its business with absolute respect for the law, good practices and the highest ethical standards. The Company is also committed to adapting its business activities to the ever-changing legal environment.
6. This policy is used to report irregularities. Other issues related to ongoing work-related problems should be resolved on the basis of existing business relationships or other available channels - established by separate internal rules - that should be used for these purposes.
7. This Policy establishes the Company's rules for the actions to be taken by the Reporting Person, within the scope of his or her authority, to clarify the information reported by Reporting Persons that may be evidence of Irregularities and to draw consequences against the perpetrator of the Irregularity and to take appropriate corrective action.



8. The principles of this Policy in no way affect or limit the obligation to report Irregularities to the relevant judicial, supervisory or regulatory authorities.
9. The purpose of this Policy is to set forth the procedures for reporting any improper conduct, act or omission that constitutes or may constitute a violation of, or an inducement to violate, the law and the laws, values and principles sanctioned by the EPK Code of Ethics.
 - a. Prevent all types of irregularities - especially corruption or falsification of Company documents;
 - b. Mitigate the legal and financial consequences of early detection of irregularities;
 - c. Raise awareness among the Company's employees and partners of the possibility of reporting irregularities;
 - d. Promote the positive image and position of the Company in the market.
10. In accordance with this policy, the Company has established special secure reporting channels for the reporting of misconduct. These channels are designed to perform the following functions
 - e. In particular, this Policy establishes
 - f. Irregularities covered by the Policy;
 - g. Persons authorized to report irregularities;
 - h. Rules for reporting irregularities by persons entitled to make a report;
 - i. The internal organizational unit authorized to receive internal reports;
 - j. The internal organizational unit authorized to take follow-up actions, including reviewing the Internal Report and further communicating with the whistleblower, including requesting additional information and providing feedback to the whistleblower;
 - k. The process for handling and managing internal reports;
 - l. Information on how to make external reports to the Ombudsman or public authorities.

§3 Scope of the Policy

1. The provisions of this Policy apply to the following classes of persons who are eligible to make a claim:
 - a. Employees and former employees and former employees of the Company;
 - b. Members of the Company's Board of Directors and Supervisory Board;
 - c. Persons acting for and on behalf of the Company, in particular all persons working under the supervision and direction of the Company, i.e. suppliers, contractors and subcontractors of services provided to the Company;
 - d. other persons connected in any way with the Company who have knowledge of the Irregularity, in particular: persons assisting in the preparation of the Irregularity Report, trainees, interns or candidates for employment with the Company, if they obtained information about the Irregularity during the recruitment process or other processes prior to the establishment of an employment relationship.
2. The reporting of irregularities may apply in particular to the following persons:
 - a. Members of the corporate bodies;
 - b. natural persons who are authorized to represent the company or to take decisions or exercise control on its behalf in connection with its activities in the interest or for the benefit of the company;
 - c. Persons authorized to act on behalf of the Company as a result of abuse of authority or failure to perform their duties;
 - d. Employees and associates of the Company in connection with their work for the Company;
 - e. Subcontractors or other business associates, if their prohibited acts were in connection with the performance of a contract with the Company.



3. Irregularities are understood to mean, in particular, information in the possession of the persons entitled to make the application, which may indicate:
- a. suspicion of the preparation, attempt or commission of a prohibited act within the meaning of the Act of June 6, 1997. - Criminal Code by the entities referred to in §3 point 2;
 - b. Failure to comply with duties or abuse of powers by the entities referred to in §3 point 2;
 - c. Failure to exercise due diligence required under the circumstances in the activities of the entities referred to in §3 par. 2;
 - d. Irregularities in the organization of the Company's activities that may lead to the commission of a criminal offence or cause damage to the Company;
 - e. Violation of internal procedures and ethical standards adopted by the Company;
 - f. Violation of the law, understood as an act or omission that is unlawful or intended to circumvent the law, relating to:
 - corruption
 - public procurement
 - financial services, products and markets; anti-money laundering and countering the financing of terrorism;
 - Product safety and compliance
 - Transportation safety;
 - Environmental protection;
 - Radiation protection and nuclear safety;
 - Food and Feed Safety, Animal Health and Welfare
 - Public health;
 - Consumer protection;
 - Privacy and personal data protection;
 - Security of ICT networks and systems;
 - financial interests of the Treasury of the Republic of Poland, a local government unit and the European Union;
 - the internal market of the European Union, including public law principles of competition and state aid and corporate taxation.

The provisions of §13 and 14 shall apply only to irregularities referred to in §3.3 li.f of this Policy pursuant to Article 3.2 of the Act.

§4 Persons responsible for managing internal reports of irregularities

1. Subject to the following provisions, the Ethics and Compliance Officer and the Whistleblower Hearing Committee are responsible for receiving and reviewing Internal Reports of Concern and for exercising overall supervision over the Company's receipt and review of Internal Reports of Concern.
2. Persons who, based on the content of an internal whistleblower report, appear to be in any way negatively involved in an act or omission constituting a whistleblower report may not analyze such report.
3. If the internal report concerns the person responsible for the report, the person responsible for receiving and reviewing the internal report is the CEO of the Company.
4. In the event that an internal whistleblower report is received by the Ethics and Compliance Officer, the Chairman of the Company's Board of Directors, who is notified of the internal whistleblower report, shall have the authority to appoint an Investigative Committee, whose members may include employees, associates and third parties. The Ethics and Compliance Officer shall chair the committee, unless he or she is involved in the investigation. In such case, the Chairman of the Company's Board of Directors shall serve as Chairman of the Investigation Committee.
5. A member of the Investigative Committee shall be disqualified if the Committee determines that he or she is related to the matter covered by the Internal Report or has a close personal relationship with the Whistleblower.
6. If the internal report concerns a member of the Company's Board of Directors, the Ethics and Compliance Ombudsman shall promptly provide information regarding the report to the Supervisory Board and shall remain in contact throughout the handling of the report.
7. If the Ethics and Compliance Ombudsman requests employees, associates or third parties to provide information necessary for the investigation, they are obligated to provide him with complete and reliable information, if available, on the matter covered by the report.



§5 Whistleblower

1. A Covered Individual should report as a Whistleblower if, at the time of reporting, he or she has reasonable grounds to believe that the information provided is true.
2. Whistleblower status will be determined after the Ethics and Compliance Officer has conducted a preliminary analysis of the report and the Ethics and Compliance Officer has informed the whistleblower. An exception to the above is if the preliminary analysis of the submission indicates that the submitter has clearly acted in bad faith. It remains bad faith for a Submitter to act for a purpose that is contrary to law or principles of social intercourse.
3. By becoming a Signatory, the Submitter is protected from retaliation, discrimination, and other forms of unfair treatment. No retaliatory action may be taken against the Signatory. If, in the course of the investigation, it is found that the Submitter who was previously granted the status of Signatory acted in bad faith - he will be deprived of the protection provided for a Signatory.

§6 Rules for internal whistleblowing

1. Internal whistleblowing reports can only be submitted through the following contact channels
 - a. Electronic Confidential Reporting Program - Statlook;
 - b. Email, which will be handled by the Ethics and Compliance Officer at the following email address: etyka@epk.com.pl.
2. When submitting an Irregularity Report by e-mail in accordance with Section 6.1(a) and (e), the Submitter should appropriately mark the e-mail message with the title „Irregularity Report“.

3. The submitted internal irregularity report should contain a clear and complete explanation of the subject matter of the report and at least:
 - a. The date and place where the irregularity occurred or the date and place where information about the irregularity was received;
 - b. A detailed description of the irregularity;
 - c. Identification of the policy, regulation or provision of law that was violated;
 - d. Identification of the entity to which the Irregularity Report relates;
 - e. Whether the Irregularity has already occurred or is yet to occur;
 - f. Indicate how the submitter obtained information about the irregularity in question;
 - g. Identification of any witnesses to the irregularity and persons associated with the case;
 - h. Identification of all evidence and information available to the Submitter that may be helpful in dealing with the Irregularity;
 - i. An estimate of the potential losses and risks associated with the case, including the negative impact on the Company's image;
 - j. The address to which the person responsible for the report should forward the acknowledgement of the report;
 - k. any additional information.
4. Failure to provide the above information in a complete manner does not preclude a preliminary analysis of the Irregularity Report if the information provided is sufficient to initiate the investigation provided for in §10 of this Code.
5. The Submitter is obligated to treat the information in its possession regarding the suspected Irregularity as a trade secret and to refrain from public discussion of the reported suspected Irregularity, unless the Company is required to do so by law.
6. Internal reports will be kept confidential, with the proviso that the reporting individual's information may not be disclosed without the reporting individual's express consent.
7. This policy is not intended to be used as a basis for internal reports regarding the private affairs of employees, associates or third parties, or conflicts



between the aforementioned, if they are not related to the Company's business and do not involve negative consequences for the Company.

8. Submissions should be made in Polish.
9. Only persons with written authorization from the Company may accept and review internal submissions, take follow-up actions and process personal data of the submitter and persons related to the internal submission. This requires an agreement in which the Company entrusts the aforementioned persons with technical and organizational solutions to ensure that these activities comply with the provisions of the Law on Protection of Whistleblowers.
10. Access to the whistleblower's personal data, unless the whistleblower expressly consents, shall be granted only to persons authorized by the Company, as specified in paragraph 8 of this Section.
11. The Company will use technical and organizational solutions to ensure that the personal data of the whistleblower is stored separately from the document or other information medium containing the internal report, including, where appropriate, removing any personal data of the whistleblower from the contents of the document or other information medium immediately upon receipt.
12. The Ethics and Compliance Officer will review the submission and, depending on its content, either conduct a preliminary review of the submission or leave it unprocessed. An Internal Complaint may be dismissed only if it is found to be manifestly unfounded as a result of the total impossibility of verifying the circumstances alleged therein.
13. Every Internal Application is subject to registration in the Register. If an Internal Complaint is not registered, the Ethics and Compliance Officer is required to state the reasons for such a decision.
14. The Data Protection Officer, who is responsible for information security in the Company, is responsible for the protection of the data subject to the investigation of the Ethics and Compliance Officer in his possession.
15. If the irregularity is confirmed, the Company is entitled to report the commission of a crime to the competent law enforcement authorities and to take legal action against the perpetrator of the irregularity.

§7

Liability for false internal reporting

1. An Internal Irregularity Report must be made in good faith. It is prohibited to knowingly submit a false Internal Irregularity Report.
2. If it is determined, either as a result of the preliminary analysis of the report or during the course of the investigation, that the Internal Irregularity Report knowingly contains untruths or conceals the truth, the submitter, who is an employee, may be subject to disciplinary action in accordance with Chapter VI of the Act of June 26, 1974. - Labor Code. Such conduct may also be qualified as a serious violation of basic employment obligations and, as such, may result in the immediate termination of the employment contract.
3. In the event that the Declarant provides services or goods to the Company on the basis of a civil law contract, the discovery of a false Irregularity Report may result in the termination of the contract and the definitive cessation of cooperation by the Company.
4. Notwithstanding the consequences set forth in paragraphs 2 and 3 of this Section, a Submitter who knowingly makes a false internal Irregularity Report may be held liable for damages if the Company suffers a loss in connection with the false internal report.
5. The Company shall be entitled to take appropriate disciplinary and legal measures to protect its own rights, assets and image against a person who has made a false or opportunistic Internal Disclosure Report in bad faith for the purpose of defaming, slandering or causing damage to the person to whom the Internal Disclosure Report relates or to other entities specified in the Internal Disclosure Report.



§8

Internal investigation

1. The Ethics and Compliance Officer shall have exclusive access to the Internal Whistleblower Channels to the extent that such channels relate to Internal Whistleblowing (subject to Section 6.1(e)).
 2. The Ethics and Compliance Officer is required to conduct a preliminary review of the report and, within 7 days of receipt, confirm to the submitter that the Internal Report has been accepted (unless the submitter has not provided an address to which the confirmation should be sent) and determine its truthfulness and relevance to the Company. If the Internal Report is admissible, i.e. if the conditions of § 3 (2) and (3) are met, the Ethics and Compliance Officer will initiate an investigation, which will take place before the Hearing Committee in accordance with the provisions of this Code. The Ombudsman will oversee the investigation.
 3. The Hearing Panel shall consist of 4 members. The Ethics and Compliance Ombudsman shall serve as chair of the Hearing Panel, and the other three members of the Hearing Panel shall be elected by resolution of the Board of Directors to serve three-year terms.
 4. In the course of its investigation, the Committee may seek the assistance of other employees, associates of the Company or outside consultants, if such assistance proves useful in confirming the validity of the internal report.
- In such a situation, they will be appointed to the Committee for a term of three years or on an ad hoc basis for the purpose of reviewing a specific internal report.
5. The review of an Internal Report of Misconduct shall be conducted without undue delay and within a period of no more than 3 months from the date of confirmation of acceptance of the Internal Report or, if no confirmation is provided to the submitter, 3 months from the expiration of 7 days after the Internal Report was made.
 6. The Ethics and Compliance Ombudsman is obliged to investigate with full objectivity, diligence and insight.
 7. If, in the course of the investigation, the Ethics and Compliance Ombudsman determines that the opinion of the person to whom the Internal Report relates is required, he/she shall notify that person of the investigation and shall require that person to submit his/her opinion in writing within 7 days.
 8. Internal reports on irregularities shall be considered in the order of their receipt.
 9. Based on the investigation conducted, the Committee shall prepare a report summarizing the investigation conducted and then submit it to the Board of Directors of the Company.

10. The report shall state whether, in the opinion of the Committee, the information or allegations contained in the internal report have been confirmed and substantiated. The report shall also include the Committee's recommendations regarding the handling of the case, the prevention of similar irregularities in the future, and any consequences that the Company should take against the perpetrator of the irregularity or the submitter who knowingly made a false Internal Report. The above-mentioned report will then be presented:
- President of the Board of Directors (if the identified irregularity involves employees or associates of the company);
 - Chairman of the Supervisory Board (if the identified irregularity involves a member of the Company's Board of Directors).
11. On the basis of the report submitted to him, the Chairman of the Board of Directors may, if he deems it justified, take the following measures in particular
- Convene a meeting of the Board of Directors of the Company;
 - Take such action as may be indicated in the report prepared by the Committee;
 - Take disciplinary action against the employee or associate who committed the violation or abuse;
 - Take such other actions as may be required by applicable laws and regulations.
12. The Chairman of the Supervisory Board may, in particular, take the following measures on the basis of the submitted report if he deems it appropriate:
- To convene a meeting of the Supervisory Board of the Company;
 - Take the actions set forth in the prepared report;
 - Take disciplinary action against the offending or abusive director;
13. Upon completion of the investigation, the Ethics and Compliance Officer shall notify the whistleblower, through the channel corresponding to the internal report made, of the results of the investigation and the actions taken by the Commission in connection therewith within the timeframe set forth in paragraph 5 of this Section.
14. If the investigation concludes that the irregularity described in the internal report did not occur, or that there is insufficient evidence to support the occurrence of the reported event, or that the facts alleged in the internal report are unfounded, the Ethics and Compliance Officer shall, within 7 days of the expiration of the time period set forth in Section 10(5) of this Policy, archive all materials received in connection with the internal report or the investigation, with a justification for the retention of the materials.
15. The investigation shall be conducted with respect for the dignity and good name of the whistleblower.



§9

Protecting the whistleblower

1. The Company prohibits threats, retaliation, sanctions and discrimination against the whistleblower or the person to whom the internal report relates, even if the internal report of misconduct was made in good faith and the investigation conducted has determined that the reported misconduct did not occur. Protection is also extended to those who may suffer retaliation, including the whistleblower's co-workers and family members. The above protections apply from the time the internal report is accepted by the person responsible for the report. Protection will not be available if the Company demonstrates that the retaliatory action was taken pursuant to applicable law.
2. If the work was, is, or will be performed by the whistleblower on the basis of an employment relationship, no retaliatory action may be taken against the whistleblower, including, but not limited to, the following:
 - a. Refusal to enter into an employment relationship;
 - b. Termination or termination without notice of the employment relationship;
 - c. Failure to conclude a fixed-term employment contract or an employment contract for an indefinite period after termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an employment contract for an indefinite period after termination of a fixed-term employment contract, if the informant had a legitimate expectation that such an employment contract would be concluded with him or her;
 - d. Reduction in the amount of remuneration for work;
 - e. Withholding of promotion or failure to promote;
 - f. Failure to provide, or reduction in the amount of, job-related benefits other than salary;
 - g. Transfer to a lower position;
 - h. Suspension from employment or official duties;
 - i. Transfer of the Whistleblower's existing duties to another employee;
 - j. An unfavorable change in work location or work schedule;
 - k. Negative evaluation of job performance or negative job evaluation;
 - l. the imposition or application of any disciplinary action, including a monetary penalty, or any action of a similar nature;
 - m. Coercion, intimidation or exclusion;
 - n. harassment;

- o. Discrimination;
 - p. unfavorable or inequitable treatment;
 - q. Refusal to participate or failure to participate in professional development training;
 - r. unjustified referral for medical examination, including psychiatric examination, unless separate regulations provide for the possibility of referring an employee for such examination;
 - s. Actions aimed at making it more difficult to find future employment in a particular sector or industry on the basis of an informal or formal sector or industry agreement;
 - t. Causing financial loss, including economic loss or loss of income;
 - u. Causing other intangible damage, including damage to personal property, in particular to the good name of the whistleblower.
3. Retaliation for making a report or public disclosure shall also be considered an attempt or threat to take any action described in paragraph 1.
 4. A whistleblower who experiences retaliation as a result of making an internal whistleblower report should

immediately notify the Ethics and Compliance Officer. The Company reserves the right to take appropriate action against any person who retaliates or threatens to retaliate against a Whistleblower or any person who submits an Internal Report pursuant to this Policy, without prejudice to the rights of successors and assigns, in the event of criminal or civil liability of the Whistleblower for making false statements or providing false information.

5. A person whose acts or omissions with negative overtones are merely the subject of suspicion may not be subject to disciplinary action, and any action taken against such a person in connection with the case will be considered reprehensible and unethical.
6. The protection provided in paragraph 1 of this Section does not apply to a whistleblower who is also a perpetrator, co-conspirator or accomplice in the irregularity. In deciding whether to terminate the employment relationship or a reciprocal agreement with the whistleblower who is the perpetrator, co-perpetrator or aider and abettor of the Irregularity, the Company should always take into account the fact that the whistleblower has disclosed all material circumstances of the Irregularity (extenuating circumstances).
7. All Internal Reports of Irregularities, contacts with the Submitter and the



Signaller, and the investigation are confidential.

8. The confidentiality of the Internal Report and the data contained therein, as well as the confidentiality of the identity of the Submitter or any person submitting the Internal Report, is intended to provide a sense of security and minimize the risk of retaliation or reprisal.
9. The identity of the Submitter and the Whistleblower, as well as any personally identifiable information, will be treated as a business secret at all stages of the process of handling the reported irregularities. In particular, subject to paragraph 10 of this Section, the identity of the Submitter and the Whistleblower shall not be disclosed to the entities affected by the Internal Disclosure, to third parties or to other employees and associates of the Company.
10. The identity of the whistleblower, as well as other information enabling the identification of the whistleblower, may only be disclosed, subject to Section 6.6 of this Code, if such disclosure is a necessary and proportionate obligation of the Company under generally applicable laws in connection with investigations conducted by national authorities. Disclosure of the identities referred to in the preceding sentence shall require prior notice to the Signatory, stating the reasons for such disclosure, unless such notice could jeopardize an ongoing proceeding.
11. The identity of the subject of an internal whistleblower report is subject to the same confidentiality requirements as the identity of the submitter and the signaller.
12. The processing of the whistleblower's personal data is based on the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and the repeal of Directive 95/46/EC (General Data Protection Regulation) and does not require the consent of the whistleblower.
13. The organization of the receipt and verification of reports, the follow-up and related processing of personal data shall prevent unauthorized persons from gaining access to the information contained in the report and shall ensure the protection of the confidentiality of the identity of the person making the report and the person to whom the report relates. Confidentiality protection applies to information from which the identity of such persons can be directly or indirectly identified.
14. Personal data related to the report will be kept for a maximum of 5 years.

§10

Internal register of irregularity reports

1. Any internal whistleblower report must be recorded in the Whistleblower Register, regardless of the outcome of the investigation.
2. The Company's Ethics and Compliance Officer is responsible for maintaining the Company's Register of Irregularities, and the Company's CEO is responsible for maintaining the Register of Irregularities with respect to the report concerning the Covered Officer.
3. The Irregularities Register shall contain at least the following information
 - a. Case number;
 - b. The subject of the violation;
 - c. The date of the internal report;
 - d. Information on the follow-up action taken;
 - e. Date of closure of the case.
4. The data in the Irregularity Register are kept for a period of 5 years from the date of acceptance of the Internal Notification.

§11

The procedure for making external notifications

1. The whistleblower may make an external report without first making an internal report, as long as it relates to violations of the Law referred to in §3.3 li.f of this Policy, in accordance with Article 3.2 of the Law. An external report may be made to a public authority or a central authority, bypassing the internal reporting procedure set forth in this Code, which does not deprive the person making the report of the protection provided by the Act of June 14, 2024 on the Protection of Whistleblowers (Journal of Laws of 2024, item 928).
2. External reporting is accepted by the Ombudsman or a public body.
3. For effective follow-up and feedback, the whistleblower shall provide a contact address.
4. An external report may be made orally, in writing or electronically, provided



that an external report may be made in writing or electronically.:

- a. in paper form - to the postal address indicated by the authority receiving the external application
 - b. in electronic form - to the electronic mail address, electronic mailbox address, or electronic delivery address provided by the authority receiving the External Notification.
5. The ombudsman or a public body may ask the informant, at the contact address provided by the informant, for clarification or additional information that may be in his or her possession. If the whistleblower objects to sending the requested clarification or additional information, or if sending it may jeopardize the protection of the confidentiality

of his or her identity, the ombudsman or the public body shall refrain from sending the request for clarification or additional information.

6. The public body shall provide feedback to the whistleblower within a maximum period of 3 months from the date of acceptance of the external report.
7. In justified cases, the public body shall provide the whistleblower with feedback within a period not exceeding 6 months from the date of acceptance of the external notification, after having informed the whistleblower before the expiry of the period referred to in paragraph 1.
8. The public authority shall also inform the whistleblower of the final outcome of the investigation initiated as a result of the external report.

§12 Public disclosure

1. A Declarant is entitled to make a Public Disclosure.
2. A Declarant who makes a Public Disclosure is protected if:
 - a. makes an Internal Report and then an External Report and within the feedback period set out in this Policy and then within the feedback period set out in the procedure for reporting violations of law to the authority,

the Company and then the authority fail to take appropriate follow-up action or provide feedback to the reporting party, or

- b. makes an External Report promptly and within the feedback period established in the procedure for reporting violations of law to the Public Authority, and the Public Authority fails to take appropriate follow-up action or provide feedback to the Reporter.

3. Wymogi określone w ust. 2, nie znajdują zastosowania, gdy Zgłaszający ma uzasadnione podstawy, by sądzić, że:
 - a. The violation may pose a direct or obvious threat to the public interest, in particular, there is a risk of irreparable harm; or
 - b. making an external report will expose the reporting party to retaliation, or
 - c. making an External Notification is unlikely to be successful in remedying the violation due to the particular circumstances of the case, such as the possibility of concealment or destruction of evidence, or the possibility of collusion between the public authority and the violator, or the involvement of the public authority in the violation.
 - d. The regulation on the establishment of public disclosure does not apply if the information about the violation of the law is communicated directly to the press, and journalistic secrecy applies to the extent that the author of the press material, letter to the editor or other such material can be identified, as well as other persons who provided information published or submitted for publication, if such persons have agreed not to disclose the above data in accordance with Article 15, paragraph 1, item 1 of the Law of January 26, 1984. - Press Law.

§13 Sanctions

1. Entities that obstruct an Internal Disclosure will be subject to a fine, restriction of liberty, or imprisonment for up to 1 year.
2. Entities that retaliate against the Submitter or the person who made the Public Disclosure shall be subject to a fine, restriction of liberty, or imprisonment for up to 2 years.
3. Entities that violate the obligation to keep the Submitter's identity confidential shall be subject to a fine, restriction of liberty, or imprisonment for up to one year.
4. A Notifier who has made a notification or public disclosure of false information shall be subject to a fine, restriction of liberty or imprisonment for up to 2 years.



§14

Final provisions

1. The adoption of the Policy shall be subject to consultation with the Company's trade union organization if the Company has more than one trade union organization, or with representatives of the Company's employees selected in accordance with the procedure adopted by the Company if there is no trade union organization.
2. The Policy shall be adopted and amended by resolution of the Board of Directors.
3. The Policy and its amendments shall enter into force within 7 days of its notification to the employees and associates in the manner determined by the Company.
4. Following the implementation of this Policy, the Company shall inform all employees, associates, contractors, partners and any other person performing any activity for or on behalf of the Company about the possibility to confidentially report any information about irregularities and abuses and the rules for making internal reports.
5. This Policy is available in hard copy at the Company's headquarters from the Ethics and Compliance Officer and on the Company's intranet site under the „Ethics and Compliance“ tile. Once adopted or amended, this Policy will be sent to all employees or associates in their business electronic mailboxes.
6. The Company will conduct periodic training, at least every two years, on whistleblowing, including, without limitation, the procedure described in this Policy. Each Employee or Associate shall receive training on the Company's Whistleblowing Procedures within 3 months from the date of his or her employment/contract.
7. Adherence to the principles of this Policy by employees or associates and third parties is an expression of concern for the broader interest and well-being of the Company.
8. This Policy will be reviewed annually by the Ethics and Compliance Officer and the External Advisor, in particular to assess its effectiveness, as part of the Ethics and Compliance Report. The Ombudsman shall inform the Management Board and the Supervisory Board of the results of the review.
9. The Supervisory Board shall review the adequacy and effectiveness of this Code at least annually, taking into account the Ethics and Compliance Report.
10. This Code is established for an indefinite period of time.
11. The provisions of the Act on the Protection of Whistleblowers of June 14, 2024 (Journal of Laws of 2024, item 928) shall apply to the extent not regulated by this Policy.

*Silence in the face of irregularities
is consent to their existence*

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