

Group procedure for reporting of violations of the law and ethical procedures and principles, as well as follow-up actions at MLP Group S.A.

[MLP GROUP WHISTLEBLOWING POLICY]

*This procedure (“**Procedure**”) is introduced by **MLP Group S.A.** with its registered office in Pruszkow (the “**Company**”) in connection with the requirements set out in Article 97d) of the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies (i.e. Journal of Laws of 2019, item 623, as amended), Article 53 of the Act of 1 March 2018 on Counteracting Money Laundering and Terrorist Financing (i.e. Journal of Laws of 2019, item 1115, as amended) and in the Act of 14 June 2024 on the Protection of Whistleblowers (i.e. Journal of Laws of 2024, item 928) in order to enable employees, associates or other authorized persons performing activities for the Company in the work-related context to submit notifications.*

In its operations, the Company is guided by high ethical standards resulting from inter alia the provisions of law, good practices defined for companies listed on the Warsaw Stock Exchange and values such as honesty, responsibility, mutual trust, transparency. The above principles are implemented and apply to the Company and its subsidiaries (hereinafter collectively referred to as the “MLP Group”). MLP Group entities, including all its employees and associates, are required to comply with the standards set out above.

The purpose of this Procedure is to define the rules and procedures for reporting prohibited conduct (whether it is an act or omission) and justified suspicions of such conduct that constitute or may constitute a violation or incitement to violate the law, the procedures and ethical principles adopted by the Company, including the MLP Group Code of Ethics, while ensuring that such reports can be made without fear of retaliation against the reporting person.

The provisions of this Procedure in no way violate generally applicable laws, nor do they limit the obligation to report irregularities to the competent state authorities in accordance with applicable laws.

1. Definitions

Whenever the following terms are referred to in the Procedure, they shall be understood to mean:

- **Follow-up action** – an action taken by the Law Firm to assess the veracity of the information contained in the Report and to counteract the breach of the law that is the subject of the Report, in particular by carrying out an investigation, initiating an audit or administrative proceeding, filing a charge, action taken to recover funds or closing a procedure carried out under this Procedure;
- **Retaliatory action** – a direct or indirect act or omission in a work-related context that is caused by a Report and that violates or is likely to violate the rights of the Reporting Person or causes or is likely to cause unreasonable harm to the Reporting Person, including the unwarranted initiation of proceedings against the Reporting Person. Retaliatory action may take a variety of forms depending on the circumstances. The mere announcement of the possibility of Retaliatory action expressed orally, in writing, electronically or by any other means (e.g. through non-verbal gestures) also falls into the category of Retaliatory action;
- **MLP Group** – the Company and its subsidiaries;
- **Information about a breach of law** – information, including reasonable suspicion, regarding an actual or potential breach of law that has occurred or is likely to occur at the Law Firm with which the Reporting Person has participated in the recruitment process or other pre-contractual negotiations, works or has worked at another legal entity with which the Reporting Person has or has had contact in a work-related context, or information regarding an attempt to conceal such a breach of law;

- **Feedback** – the provision of information to the Reporting Person on Follow-up actions planned or undertaken and the reasons for such actions;
- **Work-related context** – past, present or future work-related activities under an employment or other legal relationship constituting the basis for the provision of work or services or the performance of functions in or for the Company in which an Information about a breach of law has been obtained and the possibility of experiencing Retaliatory actions exists;
- **Person to whom the Report relates** – a natural person, a legal person or an organisational unit without legal personality, to which the Act confers legal capacity, indicated in the Report who committed the breach or with whom the person is associated;
- **Person assisting with a Report** – an individual who assists the Reporting Person with a Report and whose assistance should not be disclosed;
- **Person associated with the Reporting Person** – an individual who may experience Retaliatory action in a Work-related context, including a co-worker or the Reporting Person’s next of kin, which is defined as a spouse, ascendants, descendants, siblings, relatives in the same line or degree, a person in an adoptive relationship and their spouse, and a person cohabiting with the Reporting Person;
- **Employee** – an employee within the meaning of Article 2 of the Act of 26 June 1974. – Labour Code (Journal of Laws of 2023, item 1465, consolidated text) and a temporary employee within the meaning of Article 2(2) of the Act of 9 July 2003 on the employment of temporary employees (Journal of Laws of 2023, item 1110, consolidated text);
- **Internal Report Procedure, Procedure** – this group procedure for reporting of violations of the law and ethical procedures and principles, as well as follow-up actions at MLP Group S.A.;
- **AML Act** – the Act of 1 March 2018 on the prevention of money laundering and the financing of terrorism (Journal of Laws 2023, Item 1124 consolidated text);
- **Public Offering Act** - the Act of 29 July 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies (i.e. Journal of Laws of 2019, item 623, as amended)
- **Whistleblower Protection Act** – Act of 14 June 2024 on protection of whistleblowers (Journal of Laws 2024, item 928,);
- **Associate** -- a natural person providing services to the Company or the company from MLP Group on the basis of a civil law relationship, i.e. a co-operation agreement, a management contract/manager contract, a mandate contract, a contract for specific work or any other contract obliging a non-employee to perform activities for the Company or the company from MLP Group;
- **Reporting Person** – the person making the Report, as defined in clause 2 of this Procedure;
- **Report** – providing the Company with Information about the breach of law, under the conditions and in the manner set out in this Procedure.

2. Who can make a Report?

A Reporting Person can be any Employee of the Company or the company within the MLP Group, regardless of working hours and duration of the signed contract, as well as an Associate providing services on the basis of a civil law relationship, an apprentice, a volunteer, as well as a natural person who obtained Information on a breach of the law in a Work-related context prior to the establishment of an employment relationship or any other legal relationship constituting the basis for the provision of work or services or performing functions in or for a Law Firm, or when such relationship has already

ended, as well as other persons referred to in the Article 4 of the Act on the protection of whistleblowers, including, in particular, persons performing work under the supervision and direction of a contractor, subcontractor or supplier of the Law Firm.

3. What should be reported under the Procedure?

1. Under this Procedure, Reports should be made if irregularities: (i) concern breaches of the law in the following areas: corruption, public procurement, services, products and financial markets, prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiological and nuclear safety, food and feed safety, animal health and welfare, public health, consumer protection, protection of privacy and personal data, security of ICT networks and systems, financial interests of the State 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 as well as taxation of legal persons; constitutional freedoms and rights of a human being and citizen - occurring in relations of an individual with public authorities and not related to the areas indicated in this subsection or (ii) may constitute a breach or incitement to breach the principles, policies and values in force at the MLP Group, as well as the standards, recommendations addressed to the Company as a public company.
2. The Procedure **does not** include Reports:
 - a) not covered by the material scope indicated in point 3.1 above;
 - b) about which the Applicant became aware in a context unrelated to work for the Company;
 - c) which are solely in the individual interest of the Reporting Person (e.g. personal relations personal conflicts);
 - d) concerning matters covered by the protection of classified information;
 - e) where the information about the breach of the law which has been previously reported under a separate procedure, in particular as a complaint or as a notification on suspicion of committing a crime.

4. What should the Report include?

1. The Report should contain as much detailed information as possible to allow it to be verified for appropriate Follow-up action.
2. The Report should include:
 - a) the full name and function of the person or entity to whom the Report relates;
 - b) the name and function and, in addition, the correspondence address or e-mail address ("**contact address**") of the Reporting Person unless the Report is made anonymously. However, even in the case of an anonymous Report, a contact address (e.g., email address) is encouraged to confirm acceptance of the Report and to inform the Reporting Person of any Follow-up actions taken;
 - c) If possible, detailed Information about a violation of law. The reporting persons should not independently conduct their own investigation, but instead should make a Report as set forth in this Procedure and fully cooperate with any resulting investigation ;
 - d) date of Report;
 - e) signature the Reporting Person's unless the Report is made anonymously.

3. Anonymous Reports will be considered to the extent that the information provided in the submission allows. The Report should contain information that makes it possible to establish the gravity of the reported circumstances and to conduct an investigation.
4. It is important to note that knowingly providing false information in the Report or making an application in bad faith will subject the person making such application to liability for damages. Such a person will not be considered a Reporting Person within the meaning of the Act.

5. Receiving of Reports

1. The Reporting Person may submit Information about a breach of law through a named or anonymous Report. It is up to the Reporting Person to choose how to make a Report.
2. The Reports can be submitted at the discretion of the Reporting Person through one of the channels available at the Company: orally, in writing, by email or through an external platform that handles the Reports.
3. The Law Firm shall establish the following means of receiving Reports:
 - a. Report not relating directly to the management board member:
 - i. by e-mail - sent to zgloszenia.naruszen@mlpgroup.com
 - ii. by correspondence to: MLP Group S.A. ul. 3go Maja 8, 05-800 Pruszków with the note: 'to Member of the Management Board for Reporting of Violations, strictly confidential, do not open';
 - iii. in person at a meeting with the Member of the Management Board for Reporting of Violations.
 - b. Report relating to the management board member:
 - i. by e-mail - sent to whistleblowing@mlpgroup.com
 - ii. by correspondence to: MLP Group S.A. ul. 3go Maja 8, 05-800 Pruszków with the note: 'to Member of the Supervisory Board for Reporting of Violations, strictly confidential, do not open';
 - iii. in person in the course of a meeting with a Member of the Supervisory Board for Reporting of Violations.
4. At the request of the Reporting Person, the Report may be made orally during a face-to-face meeting (or alternatively during an online meeting) with one of the individuals referred to in sec. 7.3.
5. The meeting referred to in sec. 7.4. shall be held within 14 days of the request of the Reporting Person and shall be documented in the form:
 - i. a recording of the conversation, making it searchable, or
 - ii. the minutes of the meeting, reflecting the exact course of the meeting, drawn up by the individual referred to in sec. 7.3. In this case, the Reporting Person may review, correct and approve the minutes by signing them.
6. Person responsible for receiving the Report shall confirm to the Reporting Person its acceptance within 7 days from the date of its receipt by replying to the contact address indicated by the Reporting Person.
7. If the Reporting Person has not indicated the contact address, the acceptance of the Report is confirmed by the preparation of a business note confirming the acceptance of the Report. The note should be prepared in a document form by the Person responsible for receiving the Report.

8. The person responsible for receiving Reports made under this Procedure is, in the first place, the member of the Company's Management Board responsible in accordance with the internal division of responsibilities for receiving Reports and coordinating investigations ("**Member of the Management Board for Reporting of Violations**"), or if the Report potentially concerns an act or omission of that member of the Management Board, such Report should be addressed directly to a member of the Company's supervisory board responsible for the investigation of Reports (the "**Member of the Supervisory Board for Reporting of Violations**"), collectively referred to as the "**Person responsible for receiving the Report**". The Management Board ensures that the responsible member of the Management Board and a member of the Supervisory Board in the Company's structures are appointed.
9. The Member of the Management Board for Reporting Violations, the Member of the Supervisory Board for Reporting Violations and the persons appointed by them within the Company's structure to work in the Committee referred to in paragraph 7 below will be hereinafter referred to as the "**Integrity Officer**".

6. Verification of the Report

1. Person responsible for receiving the Report reviews, processes the Report as the person authorized to perform these activities under this Procedure.
2. The Person responsible for receiving the Report formally reviews the Report to determine whether it meets all of the requirements for consideration under the Procedure, including, without limitation, whether it is consistent with the subject matter of the Report, whether it was submitted in a Work-related context, and whether it was submitted in good faith.
3. The Person responsible for receiving the Report is entitled to communicate further with the Reporting Person and to request additional information, data and evidence to enable the fullest possible review of the Report and subsequent processing under this Procedure. The Person responsible for receiving the Report may set a deadline for the Reporting Person to respond.
4. As part of the preliminary analysis of the report, the Person responsible for receiving the Report will decide whether the subject matter and, in particular, the complexity of the Report or the volume of evidence provided, allows for a review and consideration by a single person. If so, the Person responsible for receiving the Report will review and consider the report on their own. If not, the Person responsible for receiving the Report will decide to review and consider the Report in a multi-member panel (Section 7 of the Procedure).
5. In the course of verification of the Report, the Person responsible for receiving the Report may utilize the expertise of members of Legal or HR Department as well as members of the Company's Management Board, provided that the Report does not involve such persons. The Person responsible for receiving the Report may also utilize the expertise of third parties, such as outside legal counsel, provided that the confidentiality of the information provided is maintained and the activities are conducted in accordance with the Procedure and the Act.
6. In the course of an individual verification of the Report, the Person responsible for receiving the Report undertakes all necessary actions to diligently and timely process the Report, including a detailed review of the Report, the gathering and evaluation of evidence, including the interviewing of witnesses, and develops conclusions and recommendations for Follow-up actions to be taken, and communicates the conclusions to the Company's Management Board. The Person responsible for receiving the Report maintains appropriate documentation of all activities undertaken in the course of reviewing and processing of the Report and draws up a final report.

7. The Person responsible for receiving the Report will close the Report and take no further action under this Procedure, and will inform the Reporting Person of this decision, if:
 - a. the Report cannot be processed under this Procedure,
 - b. the Reporting Person has failed to provide adequate information and evidence to support the Report, and the Person responsible for receiving the Report is unable to obtain such information and evidence without the cooperation of the Reporting Person,
 - c. the Report is manifestly irrelevant, submitted in bad faith or in the Reporting Person's sole personal interest in obtaining unwarranted protection.

7. Internal investigations

1. In the case of a Report that is more significant or complex, or if the evidence provided requires a detailed review of the Report by a multi-member panel, the Person responsible for receiving Reports will appoint a committee to conduct an internal investigation (the "**Committee**").
2. The committee reviews the Report in detail, determine the necessary facts and evidence in the case, and then respond to the Report by developing a proposal for Follow-up actions to be taken by the Company.
3. The Committee is appointed by decision of the Person responsible for receiving Reports or the chosen member of the Company's Management Board and consists of at least three (3) impartial members appointed, in particular, from among the Company's Employees and Associates. If necessary, the Committee may appoint members from outside the Company with relevant expertise in the matter that is the subject of the Report.
4. The Committee does not have a fixed membership, which is determined on an ad hoc basis, taking into account the subject and scope of the Report. The Committee elects a chairperson from among its members who is responsible for coordinating the work of the Committee. The role of the chairperson of the Committee is of organizational and technical character.
5. The Committee establishes procedures and rules of operation for each Report under consideration. At its first meeting, the Committee adopts an agenda and work plan, which shall be properly documented.
6. In the course of an internal investigation, the Committee undertakes all necessary actions to diligently and timely process the Report, including a detailed review of the Report, the gathering and evaluation of evidence, including the interviewing of witnesses, and develops conclusions and recommendations for Follow-up actions to be taken, and communicates the conclusions to the Company's Management Board. The Committee maintains appropriate documentation of all activities undertaken in the course of reviewing and processing of the Report and draws up a final report from its works.
7. In case of verification of the Report by the Committee, sec. 6.5-6.7 of the Procedure apply accordingly.
8. The President of the Company's Management Board is notified of each case of an explanatory proceeding, except for an internal investigation concerning a member of the Management Board, of which the Chairman of the Supervisory Board is immediately notified.

8. Feedback to the Reporting Person

1. The Person responsible for receiving Reports is the person responsible for providing Feedback to the Reporting Person.
2. The content of the Feedback provided to the Reporting Person constitutes part of the final report prepared by the Person responsible for receiving the Report or the Committee and is a formal confirmation of the completion of the processing of the Report.

3. The deadline for providing Feedback to the Reporting Person is three (3) months from the date of confirmation of acceptance of the Report. If the acceptance of the Report has not been confirmed, the deadline for providing Feedback to the Reporting Person is three (3) months from the expiration of the seventh (7th) day following the date of submission of the Report.
4. Feedback is provided to the contact address indicated by the Reporting Person.
5. If the Reporting Person has not provided a contact address when submitting the Report, the content of the Feedback to be provided to the Reporting Person is left in the final report drawn up by the Person Responsible for receiving Reports or the Commission.

9. Follow up actions

1. Upon completion of the investigation, a final report shall be drawn up, which shall include a detailed description of the Report made and the breaches indicated therein, the actions taken by the Company, the identification of the persons involved and their role in the verification and evaluation of the Report made and the final findings on the information provided in the Report, as well as recommendations to the Company on further actions to be taken in order to minimise the effects of the breach that has already occurred and to eliminate as much as possible the risk of similar breaches in the future.
2. Follow-up actions are part of the recommendations prepared by the Person responsible for receiving Reports or the Committee processing the Report. Information on the proposed Follow-up actions is a mandatory part of the final report.
3. As a rule, the entity responsible for implementing the Follow-up Actions is the Company's Management Board.
4. The recommended Follow-up action must have a reasonable causal relationship to the Report, particularly the subject matter of the Report, the evidence evaluated, the degree of culpability assessed for the Person to whom the Report relates, and other circumstances established during the review of the Report.
5. The purpose of the Follow-up actions is to eliminate irregularities, including violations of law, that have already occurred in the Company and to prevent the occurrence of irregularities and violations of law in the Company in future.
6. Based on the recommendations in the final report, the Company independently takes appropriate and reasonable Follow-up actions.
7. The Company does not define a closed catalogue of possible Follow-up actions, as they are adjusted according to the circumstances and severity of the irregularities identified, including violations of law.
8. The Company may take Follow-up actions, which may include, but are not limited to, commissioning an external audit of problematic areas, training and informing Employees and Associates, implementing appropriate policies and procedures, and any other mechanisms to correct any irregularities and violations that have occurred and to prevent them from occurring in the future.
9. If the Report is found to be true and legitimate with respect to the violator(s), the Company may, in its sole discretion, act as appropriate under and within the limits of the law, may in particular:
 - a. modify, terminate (with cause or with immediate effect) the employment or civil law relationship between the violator and the Company,
 - b. apply the disciplinary measures or sanctions provided for in the Polish Labour Code, if the identified violator is an Employee of the Company, and may also implement a performance improvement plan against the violator, and
 - c. take any other necessary and reasonable measures, in particular, file a report of a reasonable possibility that a crime has been committed or refer such case to the common courts.

10. The final report will be made available to members of the Company's Management Board or members of the Supervisory Board, as appropriate. The management board or the supervisory board, as appropriate, is responsible for the final assessment of the report and evidence provided by the Infringement Officer. In justified cases, the Management Board decides to transfer information along with the collected evidence to the appropriate state authorities.

10. Protection of the Reporting Person

1. The Company guarantees that all measures taken in the course of the Procedure will prevent unauthorized persons from gaining access to the information contained in the Report and obtained in the course of its processing.
2. The Company protects the confidentiality of the identity of the Reporting Person, the Person to whom the Report relates and any third party identified in the Report. The protection of confidentiality also extends to any other information from which the identity of such persons can be determined, whether directly or indirectly.
3. The Company ensures that no Retaliatory action or attempt or threat of such action is taken against the Reporting Person. A sample list of prohibited Retaliatory actions is contained in Article 12 of the Act.
4. The Company shall protect Reporting Persons against any Retaliatory action, even if the analysis of the Report made or the investigation carried out would show the absence of any breach of the law. The Company creates an organisational culture free of any undesirable behaviour.
5. The Reporting Person is subject to the protection of the Procedure and the Whistleblower Protection Act provided that the Reporting Person had reasonable grounds to believe that the information that is the subject of the Report concerns the public interest and is true at the time of the Report and that such information constitutes information about a violation of law. The Reporting Person must act only in good faith.
6. If the Report was made anonymously and the identity of the Reporting Person is subsequently revealed and he or she experiences Retaliatory action, the provisions of this Procedure shall apply if the conditions set out above are met.
7. Knowingly making a Report in bad faith, in particular making false accusations or providing untruthful information, depending on the circumstances, may constitute a breach of basic employment duties or a breach of the civil contract between the Reporting Person and the Law Firm. Persons making Reports in bad faith must take into account the possibility of negative consequences, both at the organisational level (e.g. the possibility of disciplinary sanctions, including the possibility of termination of employment under the disciplinary procedure) and at the external level, because in certain circumstances, Reports in bad faith may constitute the basis for civil proceedings (e.g. for breach of personal rights) or misdemeanour (i.e. for committing offences specified in the Whistleblower Protection Act) or criminal proceedings (e.g. for defamation).

11. Formalities related to the Report

1. All actions taken under the Procedure must be properly documented by the Company. The Company has full discretion in determining the manner and form of documentation of the actions taken. Documents prepared in the course of or in connection with the processing of the Report constitute a trade secret of the Company.
2. The Company is obliged to maintain a register of the Reports (the "**Register**"). The person responsible for maintaining the Register at the Company is the Internal Auditor (the Compliance Officer).
3. Entry in the Register is made on the basis of the submitted Report.
4. The Register contains the following information: the Report number, the subject of the violation of the law, the personal data of the Reporting Person and the Person to whom the Report relates, necessary

for their identification (if the Report is not anonymous), the contact address of the Reporting Person (if provided), the date of the Report, information on the Follow-up actions taken, and the date on which the processing of the Report was completed.

5. The information collected in the Register are retained for a period of three (3) years after the end of the calendar year in which the Follow-up actions were completed or after the completion of the proceedings initiated by the Follow-up actions.

12. Possibility of external Report

1. As of 25 December 2024, any Reporting Person will be able to make an external report of suspected irregularities and violations of law within the Company, bypassing the Report under the Procedure.
2. External notification shall be submitted to:
 - a. the **public authority**, i.e. a public administrative body that has established a procedure for receiving external reports in the field within the public authority's competence. An external report shall be submitted to the competent public authority whose scope of action covers the subject matter of the external report; or
 - b. **the Ombudsman**, if the Reporting Person is unable to independently determine the competent public authority to which the external report should be made. The Ombudsman will initially verify the external report and forward it to the appropriate public authority for Follow-up actions.
3. Detailed information on the procedure for making external reports to public authorities, the Ombudsman and, where applicable, to institutions, bodies or organizational units of the European Union, will be published on the pages of the Public Information Bulletin relevant to those bodies. Each page will contain the relevant information section on the mode and manner of making external report under the Act.

13. Responsibility

The filing of a Report shall not give rise to liability, including disciplinary liability or liability for damages, for breach of the rights of others or obligations under the law, in particular on the subject of defamation, breach of personal rights, copyright, protection of personal data and the obligation to maintain secrecy, including business secrecy, provided that the Reporting Person had reasonable grounds to believe that the Report was necessary to disclose the breach of law in accordance with the Procedure and the Whistleblower Protection Act and the AML Act.

14. Confidentiality

1. The Company and, in particular, the Person responsible for receiving Reports, the members of the Committee, the members of the Company's Management Board and any other person participating in the activities carried out within the framework of the Procedure, are obliged to keep the contents of the Report and any information obtained in the course of or in connection with its processing completely confidential. This obligation lasts from the moment of receipt of the confidential information, throughout the entire period of processing the Report, and also after the formal termination of the processing of the Report or any Follow-up action taken as a result of its processing, as long as the information obtained is not publicly available.
2. The confidentiality obligation applies to all information referred to in sec. 14.1, as well as documents, evidence collected during the review of the Report and created in the course of its processing. The confidentiality obligation also extends to the identity of the Reporting Person, the Person to whom the Report relates and any third parties identified in the Report.

3. Only persons duly and expressly authorized to do so will have access to information contained in or related to the Report, including the identity of the persons identified in sec. 14.2. If necessary, in addition to such authorization, any persons involved in the receipt and processing of the Report may be required to enter into separate non-disclosure agreements and to strictly comply with the obligations contained therein.
4. The Company warrants that:
 - a. all information and data contained in the Report will not be used for any purpose other than to receive and process the Report as well as to take Follow-up on the action,
 - b. appropriate technical and organizational safeguards are in place to maintain the confidentiality of the information provided,
 - c. collected information and data are retained for a period of three (3) years after the end of the calendar year in which the Follow-up actions were complete or after the completion of the proceedings initiated by the Follow-up actions.

15. Personal data

1. The Submitter's personal data and other personally identifiable information shall not be disclosed except with the prior express consent of the Reporting Person or as otherwise required by law.
2. The Law Firm is the controller of the personal data obtained in connection with the acceptance and verification of the Report, as well as the personal data obtained in the course of any investigation.
3. The identity of the Employee and Associate, as well as of the Person to whom the Report relates, is subject to legal protection in accordance with data protection legislation and, in particular, in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons in relation to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (Official Journal of the EU L 119, p. 1).
4. The Law Firm undertakes to exercise due diligence to maintain the utmost confidentiality in the event of disclosure of the identity of the Reporting Person and the alleged infringer, including where the identities of such persons are ascertainable.
5. The personal data contained in the submitted Report shall be retained for a period of 3 years after the end of the calendar year in which the Follow-up action was completed or the proceedings initiated by the Follow-up action are completed.
6. The Law Firm shall have the right to collect and process the personal data of the Person to whom the Report relates even without his/her consent for the purpose of verifying the Report and taking Follow-up action.
7. Taking into account the nature, scope, context and purposes of the processing of personal data and the risk of breach of the rights or freedoms of the persons whose personal data are processed in connection with the Report, the Law Firm shall implement appropriate technical and organisational measures to ensure that the processing is carried out in accordance with the personal data protection legislation in force at the time, including the principle of accountability. These measures will be regularly reviewed and updated as necessary.
8. Having regard to the state of the art, the cost of implementation, and the nature, scope, context and purposes of the processing of personal data, and taking into account the risk of breach of the rights or freedoms of the persons whose personal data are processed in connection with a Report, the Law Firm

- both when determining the means of processing and at the time of the processing itself - shall implement appropriate technical and organisational measures (e.g. pseudonymisation) to ensure appropriate processing of personal data, taking into account the principle of data minimisation, and the application of the necessary safeguards to meet the requirements of the personal data protection legislation and to protect the rights of the data subjects.

9. The Law Firm shall implement appropriate technical and organisational measures so that, by default, only those personal data are processed which are necessary to achieve each specific purpose of the processing in connection with the Report made. This obligation refers to the amount of personal data collected, the extent of their processing, the duration of their storage and access to them.
10. All information obtained in the execution of the Procedure shall be kept confidential, including, in particular, the situation that the correspondence of the Company's will not be registered as a regular correspondence. In addition, the members of the Committee are obliged to keep confidential any information of which they become aware in the course of analysing the Report made.
11. Access to information on the Report is limited to the necessary minimum of properly trained and authorised persons, i.e. the Persons responsible for receiving the Report and to the members of the Committee and external advisors indicated in point 6(5) of this Procedure. Access to information about the Report shall be granted only to those persons who have been duly authorised to do so and the disclosure of such information is necessary for the due verification of the Report and, if necessary, for the relevant investigation. These persons are obliged to keep confidential all information obtained during and in connection with the investigation, as well as after its completion.
12. Access to the Report information is subject to strict controls and regular monitoring. Information covered by the Report is subject to encryption and is stored separately from other personal data. The procedure is subject to organisational separation from other organisational units and departments of the Law Firm.
13. Under no circumstances will the personal data of the persons making the Report, Persons to whom the Report relates and the witnesses to the breach and other persons disclosed in the Report be shared between them.
14. A description of the detailed scope and rules for the processing of personal data under the Procedure, including with regard to the acceptance and consideration of the Report, is included in *Information on the Law Firm's processing of the personal data of Reporting Persons, Persons to whom the Report relates, witnesses of irregularities and other persons disclosed in the Report* available on the Company's website. Further information on the processing of personal data will be forwarded to the individual persons as necessary within the scope of the processing of the Report.

16. Final provisions

1. The Procedure shall enter into force after prior consultation with the representatives of persons performing work for the Company, and within 7 days from the date of its announcement to the persons performing the work by sending the text of the Procedure to the business e-mail boxes of the employees, as well as placing the text of the Procedure on the Company's server in a place accessible to all employees.
2. The procedure is valid indefinitely.
3. Group companies other than the Company accept the Procedure provided that their national legal systems do not conflict with the Procedure adopted by the Company or, in the event of discrepancies, accept an appropriate annex to this Procedure.



4. Each newly recruited employee or new collaborator will be made aware of the content of the Procedure before starting work or providing services. In addition, during the recruitment process, those involved will be made aware of its contents.
5. Procedure is amended by a resolution of the Company's Management Board.
6. The Management Board is responsible for the implementation and implementation of the Procedure and exercises ongoing supervision over the Infringement Officer.
7. The Supervisory Board exercises oversight over the implementation of the Procedure, and each Representative for Infringements is obliged to provide all information and explanations to the Chairman of the Supervisory Board regarding the implementation of the Procedure, including in particular to submit a report on the performed duties upon request
8. In matters not regulated by this Procedure, the generally applicable provisions apply, in particular the Whistleblower Protection Act, Public Offering Act and the AML Act.
9. As of the date of entry into force of this Procedure, the Procedure for Reporting Violations of the Law and the Procedures and Ethical Principles of MLP Group S.A. of December 29th 2020 shall be replaced by this Procedure.

Information on the processing by MLP Group S.A. with its registered office in Pruszków, of personal data of Reporting Persons, Persons affected by the Report, witnesses of the Report and other persons disclosed in the Report.

In accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons 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) (hereinafter: "**GDPR**"), MLP Group S.A. with its registered office in Pruszków (hereinafter referred to as the "**Company**"), informs that, in connection with the Group procedure for anonymous reporting of violations of the law and ethical procedures and principles, as well as follow-up actions at MLP Group S.A., it processes, in its capacity as the controller, personal data of the Reporting Person, if their personal data has been disclosed, the persons to whom the Report relates, a witness to the infringement or any other person disclosed in the Report, with respect to the personal data such as: names and surnames, contact address (mailing or e-mail), data contained in the Report and other data necessary for the consideration of the Report.

If the data does not come directly from the data subject, the sources of the data are the statements of Reporting Person, Person to whom the Report relates, witnesses to the infringement, or other persons disclosed in the Report. Personal data may also be obtained as part of proceedings conducted by public authorities and, moreover, from publicly available sources, including, for example, the National Court Register (*Krajowy Rejestr Sądowy*), the Central Register and Information on Economic Activity (*Centralna Ewidencja i Informacja o Działalności Gospodarczej*), the Court and Economic Monitor (*Monitor Sądowy i Gospodarczy*) or relevant foreign registers and publications.

If the Reporting Person discloses their personal data, this is done voluntarily and on their own initiative.

Personal data are processed in order to fulfil the legal obligation of the controller (Article 6(1)(c) GDPR), i.e. in particular the obligations of the Company as an obliged institution under the Anti-Money Laundering and Countering the Financing of Terrorism Act of 1 March 2018 (i.e. Journal of Laws 2021, item 1132, as amended) concerning the implementation of an internal procedure for anonymous whistleblowing and the Whistleblower Protection Act (Journal of Laws 2024, item 928). Where data belonging to special categories of personal data have been disclosed in connection with a report, the processing of such data may be necessary for reasons of substantial public interest, on the basis of EU or Polish law, which are proportionate to the aim pursued, do not prejudice the essence of the right to data protection and provide for suitable and specific measures to protect the fundamental rights and interests of the data subject (Article 9(2)(g) GDPR).

At the same time, the processing of personal data is necessary for purposes deriving from the legitimate interests pursued by the controller (Article 6(1)(f) GDPR), which are the prevention of irregularities as well as the establishment, investigation or defence of claims by the Company (with regard to the processing of special categories of data, if such is disclosed in connection with a Report, the basis for processing may then be Article 9(2)(f, b or c) GDPR, depending on the circumstances).

Personal data shall be processed for the period necessary for the acceptance, verification of the Report or any Follow-up action. As a general rule, personal data processed in connection with the receipt of a Report, or the Follow-up actions taken and the documents relating to that Report shall be retained by the Company for a period of 3 years after the end of the calendar year in which the Follow-up action taken within the Company is completed. However, it may be the case that personal data will be processed for a longer period where disciplinary proceedings are initiated as a result of a Report of a breach or the Report involves



proceedings by public authorities, e.g. law enforcement authorities or courts, i.e. until the final conclusion of such proceedings, or where the processing is necessary for the establishment, investigation or defence of claims, i.e. until the statute of limitations for claims or the final conclusion of the proceedings. In the event that the Report of a breach reveals personal data whose processing is not necessary for the purposes described above, the Company shall immediately cease processing such data and delete the personal data already collected. The deletion of such personal data shall take place within 14 days of establishing that it is not relevant to the case.

The personal data of the Reporting Person, Persons to which the Report relates, witnesses of breach and other persons disclosed in the Report will be treated as confidential data and will not be shared between such persons. The Company may transfer personal data to the following categories of recipients:

- 1) To public authorities, institutions or third parties entitled to request access to personal data in accordance with applicable legislation, including in particular law enforcement authorities or courts,
- 2) Entities entrusted by the Company with the processing of personal data, e.g. IT service providers, consulting and auditing firms, law firms, archiving or document shredding companies, postal or courier services, etc.

The Company has no intention of transferring personal data to a third country or international organisation.

The data subject has the right to access, rectify, erase or restrict the processing of personal data concerning him or her and to object to the processing. In order to exercise these rights, the Company may be contacted using the contact details below. The data subject may also, if necessary, lodge a complaint with a supervisory authority, i.e. the President of the Office for the Protection of Personal Data (*Prezes Urzędu Ochrony Danych Osobowych*).

Company contacts details:

MLP Group S.A. with its registered office in Pruszków, 3-go Maja 8, 05-800 Warszawa, NIP: 5341012136, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court for the Capital City of Warsaw in Warsaw, XIV Economic Division of the National Court Register under the KRS number 0000053299, e-mail address: info@mlpgroup.com, phone no.: + 48 22 738 30 10.

Contact details of the Personal Data Controller: dane.osobowe@mlpgroup.com or gdpr@mlpgroup.com