
	Procedure	Number of the document
	Procedure for reporting breaches and protecting whistleblowers in Ekoenergetyka – Polska Capital Group	GK-EKO-PRO-004
		Version number
		1
		Effective date
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Supervised document										
Scope of the document	Ekoenergetyka – Polska Capital Group									
Purpose of the document	<p>This Procedure sets out the rules for Reports, in particular by Persons employed by the Company, of potential or actual Breaches, i.e. acts or omissions contrary to:</p> <ul style="list-style-type: none"> a) the Law, b) Regulations, c) Rules of social coexistence. <p>The acceptance of Reports is an element of proper and safe management in the Company and serves to increase the efficiency of detecting irregularities and taking action to eliminate and mitigate risks at all organisational levels.</p>									
Responsibilities	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Implementation of the document</td> <td style="width: 50%;">Management Board of the Company</td> </tr> <tr> <td>Supervision of the application of the document</td> <td>Chief Compliance Officer</td> </tr> <tr> <td>Document review</td> <td>Chief Compliance Officer Director of the Compliance Office</td> </tr> </table>	Implementation of the document	Management Board of the Company	Supervision of the application of the document	Chief Compliance Officer	Document review	Chief Compliance Officer Director of the Compliance Office			
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Document review	Chief Compliance Officer Director of the Compliance Office									
Frequency of documentation review	1 time per year									
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1. DEFINITIONS

1.1. Unbiased Organisational Unit (abbreviated as ‘UOU’) - an organisational unit or person within the organisational structure of a legal entity, authorised to undertake Follow-up actions, including verification of the Report and communication with the Whistleblower;


1.2. Whistleblower Directive – Directive (EU) 2019/1937 of The European Parliament and of The Council of 23 October 2019 on the protection of persons who report breaches of European Union law;

1.3. Follow-up actions – actions taken by the Company to assess the veracity of the information contained in the Report and to counteract the Breach that is the subject of the Report, including through such actions as conducting investigations (in particular: requesting supplementary information, proposals for meetings, organisation of explanatory interviews, securing of IT data, analysis of available documentation, internal procedures, registers, preparation of the final report of the explanatory actions providing Feedback to the Whistleblower), implementation of a possible remedial plan in the Company, development of new, updating of existing procedures, other actions taken to prevent the Breach, report to the competent authorities authorised to initiate the relevant proceedings, actions taken to recover funds or closure of the procedure for the acceptance of Reports and Follow-up actions;

1.4. Retaliation - a direct or indirect act or omission in a Work-related Context that is caused by a Report, an External Report or a Public Disclosure that violates or is likely to violate the rights of the Whistleblower or causes or is likely to cause the Whistleblower undue harm, including the unjustified initiation of proceedings against the Whistleblower;


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- 1.5. Ekoenergetyka – Polska Group** (abbreviated as ‘CG EEP’ or ‘Group’) - means the Capital Group including Ekoenergetyka - Polska S.A. based in Zielona Góra;
- 1.6. Capital Group** - means a parent company, together with its subsidiaries and entities in which it holds a shareholding, and undertakings related to each other by any of the relationships referred to in the laws of the member states issued pursuant to Article 22 of Directive 2013/34/EU of The European Parliament And Of The Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC,
- 1.7. Information on Breaches** - information, including reasonable suspicion, concerning an actual or potential Breach that has occurred or is likely to occur at the Company with which the Whistleblower has participated in the recruitment process or other pre-contract negotiations, works or has worked, or at any other legal entity with which the Whistleblower maintains or has maintained contact in a Work-related Context, or information concerning attempts to conceal such Breach;
- 1.8. Feedback** - provide the Whistleblower with information on the Follow-up actions planned or taken and the reasons for such actions, as well as information on whether the Report has been left unprocessed;
- 1.9. Work-related context** - a past, present or future act relating to the performance of work under an employment or other legal relationship that forms the basis for the provision of work or services or the holding of a position with or for the Company in which a Breach is known and there is a possibility of retaliation;
- 1.10. Public authority** - supreme or central government administration bodies, field government administration bodies, bodies of territorial self-government units, other state bodies and other entities performing public administration tasks by virtue of the law, competent to undertake follow-up actions in the areas indicated in Article 3 (1) of the Act,
- 1.11. Person concerned**- a natural person, a legal person or an organisational unit without legal personality to which the Act grants legal capacity, who is identified in the Report, External Report or Public Disclosure as the person who committed the Breach or as a related person of that person;
- 1.12. Facilitator**- an individual who assists a Whistleblower in making a Report, External Report or Public Disclosure and whose assistance should not be disclosed;
- 1.13. Related person** - an individual who may experience Retaliatory actions, including those who cooperate with the Whistleblower, an Employed person or a person who is closest to the Whistleblower within the meaning of Article 115 § 11 of the Act of 6 June 1997 - Penal Code;
- 1.14. Employed person**- Employee or Coworker;
- 1.15. Breach** – an act or omission that is contrary to the Law, or intended to circumvent the Law in the areas of: corruption, public contracts, services, financial products and markets, prevention of

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money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiological protection and nuclear safety, animal health and welfare, public health, consumer protection, protection of privacy and personal data, security of information and communication networks and systems, financial interests of the State Treasury of the Republic of Poland, of a local government unit and of the European Union, of the internal market of the European Union, including public law principles of competition and state aid and corporate taxation, of constitutional freedoms and rights of a human being and of a citizen occurring in the relations of an individual with public authorities and not related to the fields of law specified above, as well as an act or omission inconsistent with the Regulations or Principles of Social Coexistence,

- 1.16. Employee** - a person who performs work for the Company under a contract of employment;
- 1.17. Law** - generally applicable national, EU and international laws, as well as industry standards, market standards, guidelines of national and foreign regulators, in particular in the form of recommendations, advices or communications;
- 1.18. Procedure** – this *Procedure for reporting breaches and protecting Whistleblowers in the CG EEP*;
- 1.19. Employee representatives** – representatives of the Company's Employees, elected in elections held at the Company, with whom the Company, as the employer, interacts in situations provided for by law, remaining in connection with the established employment relationships;
- 1.20. Report Register** – a register listing all Reports accepted under the terms of the Procedure;
- 1.21. Regulations** - the Company's internal normative acts, with the exception of regulations explicitly excluded from the scope of application of this Procedure,
- 1.22. GDPR** – REGULATION (EU) 2016/679 of the European Parliament And Of The Council (EU) 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 repealing Directive 95/46/EC (General Data Protection Regulation);
- 1.23. Company** – a company belonging to the Ekoenergetyka - Polska Capital Group, having its registered office in the territory of the Republic of Poland, which has established the Procedure by a resolution of its governing body,
- 1.24. Whistleblower (or Notifier)**– an natural person who reports or publicly discloses Information on Breaches obtained in the Context related to his/her work, obtained both prior to the commencement of the employment relationship or any other legal relationship constituting the basis for provision of work or services or performance of functions in or for the Company, as well as after termination of the aforementioned legal relationship or performance of functions in the Company; Whistleblower may be any Person employed by the Company (both Employee and Co-worker), as well as a candidate for employment, former Employee/Co-worker, trainee, volunteer, temporary employee, apprentice, shareholder or partner of the Company, person fulfilling other


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function in the bodies of the Company, proxy, entrepreneur, and person performing work for or under supervision and management of entities with which the Company maintains economic relations, such as contractors, subcontractors, suppliers of the Company;

- 1.25. Public disclosure** – making the Information on Breaches publicly known;
- 1.26. The Act** - Whistleblower Protection Act of 14 June 2024;
- 1.27. Internal Organisational Unit ('IOU' for short)** – an organisational unit or person within the organisational structure of the Legal Entity, or an external body authorised to receive internal Reports;
- 1.28. Coworker** - a person performing work for the Company on a basis other than an employment contract, including, but not limited to, a civil law contract (contract of mandate, provision of services, B2B), a power of appointment, a power of attorney, an agreement to organise a traineeship or apprenticeship, as well as a person performing work for the Company under a contract entered into by the Company with another entity;
- 1.29. Rules of social coexistence** - means moral norms and principles of equity, which do not constitute Law or Regulation and which are generally accepted as applicable in society;
- 1.30. Report** – written or documentary communication of a Breach made within the internal structures of the Company, in accordance with the rules indicated in the Procedure;
- 1.31. External Reporting** – oral or written communication of the Breach to a public authority or the Ombudsman.

2. GENERAL PROVISIONS

- 2.1.** The system implemented for accepting Reports allows an Information on Breaches to be reported through specific, easily accessible channels, in a way that protects against retaliatory, repressive, discriminatory or other types of unfair treatment in relation to a report made.
- 2.2.** Each of the Employed persons is required to be familiar with the contents of the Procedure.
- 2.3.** The Procedure shall not apply to reports of breach of Labour Law regulated by separate Procedures introduced in the Company, in particular the Procedure for the prevention of breach of Labour Law.
- 2.4.** Any natural person in possession of an Information on Breaches shall be entitled to make an appropriate Report in accordance with the provisions of the Procedure.
- 2.5.** Reports made under the Procedure are subject to confidentiality.
- 2.6.** The Company shall ensure that the confidentiality of the identity of the Whistleblower, the Person concerned and the third party indicated in the Report is protected by keeping their personal data confidential and not disclosed to persons involved in the course of the ongoing investigation, with the exception of the units designated to receive Reports and undertake follow-up actions as indicated in section 3.3. of the Procedure.

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- 2.7.** The protection of confidentiality referred to in section 2.6 above shall extend to any information from which the identity of such persons can be directly or indirectly identified.
- 2.8.** In matters not covered by this Procedure, the Act and other generally applicable regulations shall apply.
- 2.9.** The provisions of this Procedure shall be subject to review at least once a year, provided that the first review shall take place no later than 25 December 2024.
- 2.10.** An amendment to the Procedure requires a resolution of the Company's Management Board. The provision referred to in the preceding sentence shall not apply to amendments consisting in a change of names or designations of documents, work positions, legal acts referred to in the Procedure, moreover, a change of the scope of the Procedure, as well as other obvious mistakes and organizational changes. Amendments referred to in the preceding sentence require the approval of the Chief Compliance Officer.
- 2.11.** The content of the Procedure was agreed with the Employee Representatives during the consultations held.


3. THE WAY OF PROCEEDING

3.1. Units responsible for Report and follow-up actions


- 3.1.1.** The Internal Organisational Unit responsible for receiving Reports and the Unbiased Organisational Unit authorised to take follow-up action is the Compliance Team established in the Company.
- 3.1.2.** The IOU and UOU shall act on the basis of a written authorisation granted by the Management Board of the Company.
- 3.1.3.** The IOU and UOU shall be obliged to keep confidential the information and personal data they have obtained in the course of accepting and verifying Report and undertaking Follow-up Actions, also after the termination of the employment or other legal relationship under which they performed these activities. Prior to commencing the performance of the duties set out in the Procedure, the persons forming the units referred to in the preceding sentence shall be obliged to submit a declaration, the model of which is attached as Appendix No. 1 to the Procedure.

3.2. Making Reports

- 3.2.1.** Whistleblowers may make Reports through the following channels:
- a) by sending a letter by post **to the Company's registered address, marked 'Compliance Department' and 'REPORTS'**,

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- b) by sending an **e-mail to: compliance@ekoenergetyka.com**, with the title of the message as **‘REPORT’**,
- c) by completing and submitting **the form** available at <https://ekoenergetyka.com/pl/zgloszenia/>
- d) during a **personal meeting** - according to the procedure set out in section 3.2.6 below.
- 3.2.2.** The Report should contain a clear and complete explanation of the subject of the Report and should include at least the following information:
- a) the date and place where the Information on Breach was obtained,
 - b) a description of the specific situation or circumstances giving rise to the possibility of a Breach,
 - c) identification of the entity concerned by the Report,
 - d) identification of possible witnesses to the Breach,
 - e) an indication of any evidence and information available to the Whistleblower that may be helpful in the Report process,
 - f) an indication of the preferred method of contact back - the Whistleblower's contact address (postal address or e-mail address).
- 3.2.3.** In order to make a Report, the Whistleblower may use the form attached as Appendix 2 to the Procedure.
- 3.2.4.** IOU has an access to reporting channels.
- 3.2.5.** Reports made in writing in accordance with paragraph 3.2.1 a) above shall be forwarded to the IOU unopened, i.e. in an intact envelope.
- 3.2.6.** At the Whistleblower's request, Report may be made orally at a face-to-face meeting arranged by the IOU within 14 days of receipt of such request. In such a case, with the Whistleblower's consent, the Report shall be documented in the form of a protocol of the meeting that reflects its exact course. The Whistleblower may review, correct and approve the protocol by signing it. The request referred to above should be notified to the email address indicated in paragraph 3.2.1 b) above.
- 3.2.7.** Upon receipt of a Report, the Whistleblower will receive an acknowledgement of the Report within 7 days of receipt, which will be sent by the IOU to the contact address indicated by the Whistleblower, unless the Whistleblower has not indicated an address to which the acknowledgement should be forwarded.
- 3.2.8.** The procedure does not include the possibility of making anonymous Reports.
- 3.2.9.** Report may only be made in good faith. Making a knowingly false Report is prohibited. A person making a Report knowing that no Breach has occurred (so-called Report in bad faith) shall be subject, under the laws generally applicable in the Republic of Poland, to a fine, restriction of freedom or imprisonment for up to 2 years.

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3.2.10. Independently of the provision of the third sentence of paragraph 3.2.9 above, in the event that it is established that untruth or concealment of the truth has been given, the notifier may be held liable for disciplinary action as set out in the provisions of the Labour Code and special regulations, including the Company's disciplinary rules. The behaviour described above may also be qualified as a grave breach of fundamental duties of employees or persons performing work on a basis other than employment and, as such, result in termination of the employment contract or civil contract without notice.

3.3. Follow-up actions

- 3.3.1.** Reports are examined with the utmost care and with impartiality and objectivity.
- 3.3.2.** The process of examining Reports is carried out conscientiously, in order to avoid making decisions on the basis of circumstances which have not been verified and are not supported by the collected evidence. Actions taken upon receipt of a Report are undertaken with respect for the dignity and good name of the Whistleblower, the Person to whom the Report relates and the persons involved in the Report process.
- 3.3.3.** The UOU is obliged to protocol of the actions taken in relation to each Report separately. The template of the protocol is attached as Appendix No. 5 to the Procedure.
- 3.3.4.** The UOU may decide not to verify a Report where it is obviously false or it is not possible to obtain from the Whistleblower the additional information necessary to verify the Report.
- 3.3.5.** If, in the course of verifying a Report, the UOU determines that it relates to the breach of Labour Law subject to recognition under the provisions of the procedures referred to in section 2.3 of the Procedure, it shall immediately forward it to the unit competent to recognize the Report.
- 3.3.6.** If the Report allows Follow-up actions to be taken, this shall be done as soon as the Report is received by the UOU.
- 3.3.7.** Depending on the content of the Report, the Follow-up actions may, in particular, take the form of:
 - a) verification of the Report,
 - b) to initiate an internal investigation (including in particular: requesting supplementary information, proposing meetings, organising interviews, securing IT data, analysing available documentation, internal procedures, records, preparing the final report on the investigation activities),
 - c) implementation of a possible remediation plan within the Company (e.g. development of new procedures, updating of existing procedures, other measures taken to prevent Breaches),

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- d) refer the matter to the competent Public Authority for further investigation, provided that the information is without prejudice to the internal proceedings or to the rights of the Related Person,
- e) the termination of the proceedings for lack of sufficient evidence or other reasons making it impossible to continue them,
- f) giving Feedback to the Whistleblower.

3.3.8. The UOU shall identify Reports and take follow-up action without undue delay.

3.3.9. The UOU may request other organisational units of the Company, individual Persons employed by the Company, as well as third parties to provide relevant explanations, submit relevant documents and take other actions necessary for the proper consideration of the Report. Other organisational units of the Company and the Individuals employed by the Company referred to in the preceding sentence are obliged to comply with the UOU's request, unless it is contrary to a provision of law.

3.3.10. In verifying a Report, if warranted by the facts described in the Report, specialists and independent consultants may be involved, e.g. by preparing an opinion on the subject of the report.

3.3.11. In the case described in sections 3.3.9 and 3.3.10 above, the UOU is obliged to take all measures to ensure the confidentiality referred to in section 2.5. – 2.7. of the Procedure.

3.3.12. The UOU shall, within a reasonable period of time, but no later than 3 (three) months from the date of acknowledgement of the Report, provide feedback to the Whistleblower.

3.3.13. The Whistleblower shall be entitled to request from the UOU, at any time, information about the Report and the Follow-up actions planned or taken.


3.3.14. If the Whistleblower is not provided with an acknowledgement of the Report, Feedback shall be provided within 3 months of 7 days of the Whistleblower making the Report.

3.3.15. Feedback shall not be provided to the Whistleblower and the UOU shall remain relieved of its obligation to provide Feedback where the Whistleblower has not provided a contact address to which such feedback should be provided.

3.3.16. After reviewing the Breach, the UOU shall decide whether the Breach is legitimate and, in the case of a legitimate Breach, the UOU shall remain empowered to make recommendations to the Company's Management Board on appropriate corrective or disciplinary action against the person who committed the Breach and recommendations aimed at eliminating and preventing future Breaches identical or similar to the one described in the Breach.

3.4. Protection against retaliation

3.4.1. Whistleblowers, Related Persons and Facilitators assisting in the making of a Report (including External Reports), if made, regardless of the form or the making of a Public Disclosure, are

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protected from Retaliation if they acted in good faith, i.e. had reasonable grounds to believe that, in light of the circumstances and information available to them at the date of the Report, External Report or Public Disclosure, the circumstances and events disclosed are true and constitute Information on Breach. Protection shall only apply to the extent of the Report made.

3.4.2. Whistleblowers, Related Persons and Facilitators assisting in the making of a Report who, at the time of the Report (including externally) or the making of a Public Disclosure, have intentionally and knowingly provided false or misleading information are not protected.


3.4.3. Protection against Retaliation shall consist in particular in preventing, attempting or threatening to take action consisting of:

3.4.3.1. in relation to Whistleblowers, an Related Person of a Whistleblower or a Facilitator assisting in the Report who has provided, is providing or is about to provide work on the basis of an employment contract:

(i) any unfavourable treatment, including unfavourable or unjust treatment in employment, in particular by: refusal to enter into an employment relationship, termination or termination without notice of employment, reduction in remuneration for employment, withholding of promotion or omission from promotion, transfer to a lower position, delegation to another Employed person of the Whistleblower's existing duties, unfavourable change of the Whistleblower's place of work or work schedule, negative performance evaluation or negative opinion of the Whistleblower's work, compulsion, intimidation, harassment or exclusion, discrimination, unfavourable or unjust treatment, the imposition or application of a disciplinary measure, including a financial penalty or a measure of a similar nature, withholding or omission from the selection for participation in training to improve professional qualifications, unjustified referral for medical or psychiatric examination (unless the possibility to refer an employee for such examination is provided for in separate legislation), action aimed at making it more difficult to find a future job in a particular sector or industry on the basis of an informal or formal sectoral or industry-wide agreement,

(ii) causing financial loss, including economic loss, or loss of income or other immaterial damage, including damage to personal rights, in particular the Whistleblower's reputation;

3.4.3.2. in relation to the Whistleblower, an Related Person of the Whistleblower or a Facilitator who has provided, is providing, or is expected to provide work or services under a relationship other than an employment relationship, including an appointment or nomination to perform a function:

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- (i) take any of the actions set out in (a) above - unless the legal nature of the work or services provided precludes the Whistleblower from taking such action,
- (ii) the performance of a legal act involving the termination or termination without notice of the legal relationship linking the Company and the Whistleblower, in particular concerning the supply of goods or the provision of services to the Company by the Whistleblower, an Related person of the Whistleblower or a Facilitator assisting in the making of the Report,
- (iii) impose an obligation or refuse to grant, restrict or withdraw an entitlement;

3.4.3.3. to hold the Whistleblower, an Related person or a Facilitator in making the Report liable, including liability for damages for Breach of the rights of others or obligations laid down by law, in particular on the subject of defamation, breach of personal rights, breach of the obligation of secrecy, including company secrets;

3.4.3.4. the insertion of provisions in employment contracts and other acts under employment law, as well as contracts and other acts under which work or services are provided, goods are supplied or sales are made, to the extent that they directly or indirectly exclude or restrict the right to make a Report, an External Report or a Public Disclosure.

3.4.4. The protections against Retaliation detailed in section 3.4.3. above apply accordingly to a legal person or organisational entity assisting or associated with the Whistleblower, in particular those owned or employed by the Whistleblower.


3.4.5. The protection provided for in section 3.4.3. above shall also apply to Whistleblowers, Persons related to the Whistleblower and Facilitators assisting in the making of the Report in the event of a Report of Breach to the relevant European Union institution, body or organisational unit in accordance with the procedure applicable to such reports.

3.5. Personal data protection

3.5.1. The Company is the controller of the personal data of the Whistleblower, the Person concerned, the Facilitator assisting with the Report and the witnesses identified by the Whistleblower, which is processed pursuant to Article 6 (1)(c) and (f) of the GPRD.

3.5.2. The IOU processes the personal data of the Whistleblower, the Concerned person, the Facilitator and witnesses identified by the Whistleblower on the basis of a data processing entrustment agreement entered into with the above entity by the Company.

3.5.3. If a Report is made in accordance with the procedure set out in the:

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- a) section 3.2.1. (a) and (b) of the Procedure - the information clause is sent to the Whistleblower together with the confirmation of receipt of the Report in written or documentary form,
- b) section 3.2.1. (c) of the Procedure - the information clause is made available to the Whistleblower directly on the website indicated in the cited provision,
- c) section 3.2.1. (d) Procedures - Whistleblower is made aware of the content of the information clause by it being read out by the IOU.


- 3.5.4.** To the Facilitator assisting with the Report, including witnesses identified by the Whistleblower and the Person concerned, the information clause is submitted at the Follow-up stage.
- 3.5.5.** A template for the information clause referred to in paragraphs 3.5.3 and 3.5.4 above is attached as Appendix 3 to the Procedure.
- 3.5.6.** The Company shall publish the content of the information on the processing of personal data in relation to the Report received on the website.
- 3.5.7.** In the event that the Whistleblower does not provide a contact address in the Report, the obligation to inform about the principles of processing the Whistleblower's personal data is deemed to have been fulfilled by the publication of the information clause pursuant to section 3.5.6 above.
- 3.5.8.** The Controller shall obtain data only for the purpose for which they are processed. In the situation of accidental collection of data, which are irrelevant for the verification of the Report or the performance of Follow-up actions, the data shall be deleted immediately, no later than within 14 days from the determination that they are not relevant to the case.
- 3.5.9.** Personal data and other information contained in the Report Register shall be retained for a period of 3 years after the end of the calendar year in which the Follow-up actions are completed or the proceedings initiated by those actions are terminated.

3.6. Registration of Reports

- 3.6.1.** The UOU shall be responsible for keeping a Register of Reports in documentary form, according to the template attached as Appendix 4 to the Procedure.
- 3.6.2.** The Report Register shall contain data collected on the basis of Reports received in the form of letters, forms, e-mails, minutes of face-to-face meetings - depending on the form in which the Report was received.

3.7. External reports

- 3.7.1.** Notwithstanding the provisions of section 3.2.1 of the Procedure, the Whistleblower shall be entitled to make External Reports bypassing the Procedure under the terms of the Act.

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		Classification
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3.7.2. External Reports shall not apply to acts or omissions contrary to the Regulations or the Rules of Social Coexistence.

3.7.3. External reports may be made to:

- a) the Ombudsman,
- b) a public authority other than those indicated in point a) above competent to take Follow-up actions in the areas of the Law specified in the definition of Breach (section 1.15) of the Procedure.

3.7.4. Report to the authorities referred to in section 3.7.3. shall be made in the manner and form laid down in the procedures for making external notifications laid down by those authorities.

3.8. Reporting

3.8.1. Subject to the provision of section 3.8.2 below, by the end of each first quarter of the calendar year, the UOU, shall submit to the Company's Board of Management an Annual Report on Breach notifications, together with an indication of the follow-up actions carried out, as well as the impact of the disclosed Breach on the Company's operations. The Report referred to above shall contain a numerical designation of the Reports, without disclosing personal data, including in particular the personal data of the Whistleblower, the Person assisting in the making of the Report and the witnesses indicated by the Whistleblower.

3.8.2. The first Report referred to in section 3.8.1 above shall be prepared for the period from the date of entry into force of the Procedure until 31.12.2024.

4. RELATED DOCUMENTS

- no related documents

5. APPENDICES

- Declaration – Appendix No 1 to this Procedure
- Model Report - Appendix No 2 to this Procedure
- Model register of reports - Appendix no. 3 to this Procedure
- Model information clause - Appendix no. 4 to this Procedure
- Follow-up actions' protocol form - Appendix no. 5 to this Procedure

Appendix No 1
to the Procedure for reporting breaches and protecting Whistleblowers in the CG EEP

.....
(name and surname)

.....
(position)

DECLARATION

I hereby declare that as a member of the Compliance Team in the Company, I undertake to keep secret the information and personal data that I obtain as part of receiving and verifying Reports and taking follow-up actions specified in the *Procedure for reporting breaches and protecting whistleblowers in the CG EEP* in force in the Company, also after the termination of the employment relationship or other legal relationship under which I perform the function entrusted to me.

.....
(date, signature)

Document No: GK-EKO-FOR-002	<h1>Model Report</h1>	Valid in (Area / Process): <i>Ekoenergetyka – Polska Capital Group</i>
Version No: 1		
Effective date: 14.11.2024		

Appendix No 2**to the Procedure for reporting breaches and protecting Whistleblowers in the CG EEP**

Name, surname, position, correspondence address of the Whistleblower	
Date, place, and type of the reported Breach	
Circumstances of obtaining Information on Breach	
Details of the Breach (indication of the Person concerned by the Report, description of the situation and circumstances, possible consequences)	

Evidence of the Breach	
Whitnenses	

I declare that I have read the content of the *Procedure for reporting breaches and protecting whistleblowers in the CG EEP* applicable at Ekoenergetyka – Polska Capital Group. I am submitting this report in good faith, to the best of my knowledge, which gives me grounds to believe that, in the light of the circumstances and information at my disposal as of the date of preparation of this note, the circumstances and events disclosed by me are true. Furthermore, I declare that I have disclosed all information, evidence and possible witnesses known to me in connection with the Breach.

(date and legible signature of the Whistleblower)

Document No: GK-EKO-FOR-003	<h1>Model register of reports</h1>	Valid in (Area / Process): <i>Ekoenergetyka – Polska Capital Group</i>
Version No: 1		
Effective date: 14.11.2024		

Appendix No 3
to the Procedure for reporting breaches and protecting Whistleblowers in the CG EEP

No.	Case number, Item of the Breach	Date of the Breach	Form and date of receipt of the Report, The person who accepted Report	Has the Whistleblower been confirmed to have received the Report?	<input type="radio"/> Follow-up actions taken, <input type="radio"/> Was the 3-month deadline for providing Feedback on the direction of action met? <input type="radio"/> Case completion date
1.					
2.					
3.					
4.					
5.					
6.					

to the Procedure for reporting breaches and protecting Whistleblowers in the CG EEP**INFORMATION CLAUSE**

pursuant to 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 repealing Directive 95/46/EC (General Data Protection Regulation - hereinafter referred to as "GDPR")

The Controller: The controller of your personal data provided in the application is **/name and registered address of the Company/**. You may contact with the Controller by sending an e-mail to the following address: **/the Company's e-mail address intended for contact with the Administrator/** (hereinafter referred to as the „Controller”).

Contact to the Data Protection Officer* You may contact with the Data Protection Officer by sending an e-mail to the following address: **/the Company's e-mail address intended for contact with the Personal Data Protection Office/**.

Purposes and grounds for processing personal data: Your personal data: name(s), surname, e-mail address, correspondence address, position (hereinafter "Personal Data") may be processed for the purpose of receiving and verifying the received reports of breaches of the law and processing the received reports, in particular carrying out follow-up actions - as part of the fulfillment of the legal obligation imposed on the Controller i.e. pursuant to Art. 6 section 1 letter c) GDPR and the legitimate interest of the Controller, i.e. pursuant to Art. 6 section 1 letter f) GDPR.

Data recipients: The Controller may transfer personal data to the following categories of recipients:

- a) persons authorized by the Controller to verify the received reports, including carrying out follow-up activities,
- b) public authorities and entities authorized under the law - to the extent that the Controller is legally obliged.

Storage period of data Personal Data will be stored for the period necessary to implement the above purposes, but no longer than 3 years after the end of the calendar year in which follow-up activities or proceedings initiated by these activities were completed.

Your rights: Pursuant to the GDPR, you have the following rights, exercised by contacting the Controller using any means of communication:

- 1) access to the content of Personal Data (Article 15 of the GDPR) by requesting access to or sending a copy of their complete set,
- 2) request rectification of Personal Data (Article 16 of the GDPR) by indicating incorrect personal data relating to you,
- 3) request to delete Personal Data (Article 17 of the GDPR); The administrator has the right to refuse to delete data in cases specified by law,
- 4) request to limit the processing of Personal Data (Article 18 of the GDPR) by indicating which data should be limited in terms of processing,
- 5) objecting to the processing of Personal Data based on Art. 6 section 1 letter e) or f) GDPR, for reasons related to your particular situation,
- 6) filing a complaint to the supervisory authority if it is found that the processing of Personal Data violates the provisions of the GDPR (Article 77(1) of the GDPR), in particular

in the Member State of your habitual residence, place of work or place of the alleged infringement - the supervisory authority in the territory of the Republic of Poland remains the President of the Office for Personal Data Protection, address: ul. Stawki 2, 00-193 Warsaw.

*if the Company has not appointed the Personal Data Protection Office, this line should be omitted from the content of the clause

Document No: GK-EKO-FOR-004	<h1>Follow-up actions' protocol form</h1>	Valid in (Area / Process): <i>Ekoenergetyka – Polska Capital Group</i>
Version No: 1		
Effective date: 14.11.2024		

Appendix No 5
to the Procedure for reporting breaches and protecting Whistleblowers in the CG EEP

On.....UOU received a Report in the form

1:

1) in writing

2) documentary via:

- a) e-mail message
- b. website

3) oral

The Report

concerned.....
.....

The Report does not provide contact details for the Whistleblower / the following contact details of the Whistleblower are provided ²

.....

On a confirmation of receipt of the Report was sent along with an information clause for the Whistleblower. / No confirmation of receipt of the Report was sent due to the Whistleblower's failure to provide contact details³.

In the course of the explanatory proceedings, the following actions were taken:

1)

.....

2)

.....

3)

.....

¹ Please mark the correct form by underlining the text

² Delete unappropriated.

³ Delete unappropriated.

4)

.....
As a result, the following facts were established:

.....
.....
.....
.....
.....
.....

Recommendations for further actions⁴:

.....
.....
.....

Follow-up actions implemented⁵

.....
.....
.....
.....
.....

Feedback was provided to the Whistleblower on...../ Feedback was not provided to the Whistleblower due to the lack of indication of the contact address⁶

The way of concluded the case

.....

The date of concluded the case

.....

.....

(date, signature of the preparer)

⁴ Please describe how the Report was proceeded in reference to section 3.2. and 3.3. of the Procedure.

⁵ If no follow-up actions have been implemented, please enter "not applicable".

⁶ Delete unappropriated.