

**POLICY FOR ACCEPTANCE, VERIFICATION AND DISCLOSURE of  
reports of violations of the law and the protection of the whistleblowers.  
APPLICABLE IN THE TYLKO S.A.**

**§ 1 General provisions**

1. TYLKO S.A. - a joint-stock company incorporated in Poland, with its registered office at 8/10 Czerska St., 00-732 Warsaw, Poland, whose registration files are kept in the District Court for the Capital City of Warsaw in Warsaw, XIII Economic Department of the National Court Register, entered in the Register of Entrepreneurs of the National Court Register under KRS number 0000983931, with REGON number 360163795, with NIP number 1132882374, whose share capital (fully paid up) amounts to 783.486 PLN (the "**Company**" or the "**Employer**") supports the reporting of misconduct that may harm the Company, its management, shareholders, service providers, employees and business interests, and therefore the Company has adopted a policy for receiving, reviewing and disclosing information on violations of the law and protecting disclosing employees from harm.

(2) The purpose of the Policy for Receiving, Verifying and Disclosing Reports of Violations and Protecting Whistleblowers (the "**Policy**") is to introduce a procedure for dealing with the receipt of reports of internal violations in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of whistleblowers under Union law (the "**Directive**") and the Law of June 14, 2024. on the Protection of Whistleblowers (the "**Law**") and to ensure that whistleblowers are protected from retaliation, and to build a culture of responsible disclosure of misconduct in the workplace to prevent such behavior, and to protect and provide support to whistleblowers from prejudice when they disclose misconduct.

(3) This Policy applies to protected disclosures made after the commencement of this Policy, regardless of whether the misconduct occurred before or after the effective date of this Policy, made in good faith, i.e. when the employee genuinely believes that the information disclosed and any allegations contained therein are substantially true; and when the employee does not disclose the information for personal gain (excluding any reward payable under the law). Employees will be subject to disciplinary action and may be subject to legal liability if they knowingly make a malicious report and/or make false allegations against the person to whom the report relates.

4 All employees, regardless of the type of work performed, form of employment and position held, are covered by the protection of this Policy and should strive to prevent and eliminate any irregularities, especially abuse of the law regardless of its type. Any intentional actions or behavior leading to irregularities in the Company's operations are not acceptable.

(5) If any employee, after disclosure of misconduct, is harmed, he or she may refer the matter to the relevant labor regulatory authority in the country where he or she is employed.

6 Definitions:

- Follow-up action - it should be understood as an action taken by a legal entity or public authority to assess the truthfulness of the information contained in the notification and to counteract the violation of the law that is the subject of the notification, in particular, by investigation, initiation of control or administrative proceedings, filing of charges, action taken to recover funds, or closure of the procedure carried out under the internal procedure for making notifications of violations of law and taking follow-up action or the procedure for receiving external notifications and taking follow-up action;
- Retaliation - this should be understood as a direct or indirect act or omission in a work-related context that is caused by a report or public disclosure and that violates or is likely to violate the whistleblower's rights or causes or is likely to cause unjustified harm to

the whistleblower, including the groundless initiation of proceedings against the whistleblower;

- information about a violation of the law - it should be understood as information, including a reasonable suspicion of an actual or potential violation of the law that has occurred or is likely to occur in a legal entity where the whistleblower participated in the recruitment process or other pre-contract negotiations, works or worked, or in another legal entity with which the whistleblower maintains or has maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of the law;
- Feedback - it should be understood as the information provided to the whistleblower on the planned or undertaken follow-up actions and the reasons for such actions;
- work-related context - it should be understood as past, present or future activities related 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 performance of functions in or for a legal entity, or the performance of service in a legal entity, in which information about the violation of the law has been obtained and there is a possibility of experiencing retaliation;
- Misconduct - an act, omission or behavior that is inconsistent with any express or implied provision of the employment contract or other agreement, including any violation of the Company's internal regulations or applicable laws;
- Central authority - the public administration body competent to provide information and support in matters of reporting and public disclosure of violations of the law, as well as to receive external reports of violations of the law in the areas covered by the law, their preliminary verification and transmission to the competent authorities for follow-up;
- public body - it should be understood as the chief and central government administration bodies, field government administration bodies, bodies of local government units, other state bodies and other entities performing public administration tasks by law, competent to take follow-up actions in the areas indicated in Article 3 paragraph 1 of the Law;
- Legal entity - it should be understood as a private entity or a public entity;
- private entity - it should be understood as a natural person engaged in economic activity, a legal person or an organizational unit without legal personality, which is granted legal capacity by law, or an employer, if they are not public entities;
- public entity - should be understood as the entity indicated in Article 3 of the Act of August 11, 2021 on open data and reuse of public sector information (Journal of Laws of 2023, item 1524);
- legal proceedings - it should be understood as proceedings under the provisions of generally applicable law, in particular, criminal, civil, administrative, disciplinary or public finance discipline proceedings, or proceedings under internal regulations issued to implement the provisions of generally applicable law, in particular, anti-mobbing;
- whistleblower - an individual who reports or publicly discloses information about a violation of the law obtained in a work-related context, including: 1) an employee; 2) a temporary employee; 3) a person performing work on a basis other than employment, including under a civil law contract; 4) an entrepreneur; 5) a proxy; 6) a shareholder or partner; 7) a member of a body of a legal entity or an organizational unit without legal personality; 8) a person performing work under the supervision and direction of a contractor, subcontractor or supplier; 9) an intern; 10) a volunteer; 11) an apprentice; 12) an officer within the meaning of Article 1 paragraph 1 of the Act of February 18, 1994. on retirement benefits for officers of the Police, the Internal Security Agency, the Intelligence Agency, the Military Counterintelligence Service, the Military Intelligence Service, the Central Anti-Corruption Bureau, the Border Guard, the Marshal Guard, the

State Protection Service, the State Fire Service, the Customs and Penitentiary Service and their families (Dz. U. of 2023, item 1280, 1429 and 1834); 13) soldier within the meaning of Article 2 item 39 of the Act of March 11, 2022 on Defense of the Fatherland (Dz. U. of 2024, item 248 and 834).

- person affected by the notification - it should be understood as a natural person, a legal person or an organizational unit without legal personality, to which the law confers legal capacity, indicated in the notification or public disclosure as a person who committed the violation of the law, or as a person with whom the person who committed the violation of the law is associated;
- person assisting in making a report - it should be understood as an individual who assists a whistleblower in making a report or public disclosure in a work-related context and whose assistance should not be disclosed;
- a person associated with the whistleblower - it should be understood as a natural person who may experience retaliatory actions, including a co-worker or a person close to the whistleblower as defined in Article 115 § 11 of the Act of June 6, 1997. - Criminal Code (Journal of Laws 2024, item 17);
- Employer or TYLKO S.A. or, respectively, another employer within the meaning of Article 3 of the Act of June 26, 1974. - Labor Code (Journal of Laws of 2020, item 1320 and of 2021, item 1162);
- employee - an employee within the meaning of Article 2 of the Act of June 26, 1974. - Labor Code and a temporary employee as defined in Article 2 item 2 of the Act of July 9, 2003 on the employment of temporary workers (Journal of Laws of 2019, item 1563);
- public disclosure - it should be understood as the release of information about the violation of the law to the public;
- application - it should be understood as an oral or written internal application or an external application, provided in accordance with the requirements of the Law;
- Internal notification - it should be understood as oral or written communication to a legal entity about a violation of the law;
- external report - it should be understood as oral or written communication to the Ombudsman or a public body of information about a violation of the law;
- anonymous application - an application made by a person who did not disclose his identity and did not leave contact information;
- confidential application - an application made by a person who has disclosed his or her identity only to those receiving the application subject to the confidentiality of personal information;
- Internal Clarification Team - persons authorized by the Company to receive, verify and handle reports, follow up and investigate, and provide feedback to the whistleblower consisting of at least 3 persons: a lead investigator, a supporting investigator, and another appropriate person, who may also be an independent third-party expert ("**SCI**");
- External Investigative Team - representatives of an external entity authorized by the **Company** to receive, verify and handle reports, follow up, investigate reports, and provide feedback to whistleblowers subject to members of the Company's Board of Directors, Supervisory Board, or COO, consisting of at least three persons: a principal investigator and two supporting investigators, ("**IG**").

(7) A whistleblower shall make a report if he or she has a reasonable suspicion regarding actual or potential violations that have occurred or are likely to occur in an organization where the whistleblower works or has worked, or in another organization with which the whistleblower maintains or has maintained contact in the context of his or her work, or regarding attempts to

conceal such violations. The whistleblower is acting in good faith, i.e., reports made by the whistleblower are based on facts and other objective information.

(8) In order to effectively investigate misconduct, the report should provide information on such aspects as what, when, where it took place, who the report concerns, possibly attach evidence if possible. Submitters should provide accurate information, as allegations based on rumors and unsupported by evidence can unfairly affect the reputation of innocent individuals. Knowingly reporting false allegations will be subject to legal and/or disciplinary liability, as in such cases the whistleblower is not entitled to legal protection. All reports will be fairly investigated, and appropriate and adequate remedies, including disciplinary measures, will be applied to those against whom irregularities are revealed.

(9) The Company is obligated to prevent and respond to retaliation against a whistleblower including, in particular, discrimination, harassment and other undesirable behavior in the work environment. The Company and all employees should respond to potential retaliatory behavior against a whistleblower, regardless of whether the whistleblower is the disclosed or alleged whistleblower, including, in particular, discriminatory, harassing or other undesirable behavior/actions. The prohibition on retaliation also applies if the investigation reveals that the report was unfounded. However, any action of making a report in bad faith in the nature of knowingly slandering anyone of a violation of the law is prohibited and will be met with an adequate and proportionate response from the Company.

10. the Company and all employees shall:

a) to refrain from manifesting any undesirable behavior and to refuse to participate in or support activities that include discriminatory, bullying or other undesirable behavior,

(b) in the case of participation in investigative activities, to maintain absolute confidentiality of the personal data and identity of other employees and persons made available to them for the purpose of clarifying the case, by signing an appropriate statement,

(c) to promptly notify the Company of any perceived retaliation against the whistleblower by sending an appropriate notice to: [whistleblowing@tylko.com](mailto:whistleblowing@tylko.com).

(11) External reports may be made to the Ombudsman at [biurorzecznika@brpo.gov.pl](mailto:biurorzecznika@brpo.gov.pl) or to the relevant public bodies and, as appropriate, to institutions, bodies or organizational units of the European Union.

## **§ 2 Receiving and verifying reports of violations of the law**

1. Whistleblowers, including employees, can make an Internal Report electronically or by voice through an online form at <https://tylko.whistlelink.com/> (the "**Portal**"). This form provides the ability to register reports as anonymous or confidential, the security of the report, including its anonymity and confidentiality. Immediately after submitting a report, the whistleblower receives an e-mail confirmation of its submission along with an individual report identification number. If the submission is anonymous, when submitting the report, the submission number displayed on the Portal must be kept.
2. The course of investigation for confidential and anonymous reporting is the same, with the possibility of feedback to the whistleblower limited to the Portal in the case of anonymous reporting.
3. Once a report is received, the Internal or External Clarification Team reviews the report and follows up accordingly. Depending on who is affected by the report, the relevant explanatory team - External or Internal - assigns to it the appropriate risk level (low, medium, or high) and type (employee, non-employee), determines whether the report constitutes information about a violation of the law and requires investigation and follow-up or not, and in the form of a report

to the Company's Management Board or Supervisory Board, respectively, recommends further steps and identifies the persons necessary to substantively clarify the matter.

4. A high level of risk applies to notifications of a material nature, relating in particular to: services, products and financial markets; corruption, product safety and compliance; transportation safety; consumer protection; privacy and personal data protection; security of networks and information and communication systems; environmental protection; the internal market of the European Union, including public competition and state aid rules and corporate taxation; as well as information on violations relating to the Company's internal regulations or ethical standards, which have been established under generally applicable law. In such cases, the IG/CEO may notify the competent authorities.
5. Reports of a complaint nature regarding, among other things, customer service (Customer Service), deliveries, returns or complaints of products and services offered by the Company do not constitute information on violation of the law and will be forwarded to the relevant persons or teams of the Company for clarification in the usual manner. The matter shall be clarified by the relevant department of the Company, which shall provide feedback to the notifier
6. In the case of reports of discrimination/mobbing, regulated by separate legislation (including the Labor Code), a meeting with potential witnesses is held within 7 days of receipt of the report, and the minutes of the meeting are signed by all participants.
7. In other cases:
  - a) Within 3 business days of the receipt of a report that does not concern a member of the Board of Directors, the Chief Operating Officer ("COO") and a member of the Company's Supervisory Board, the AGM shall prepare a report on the report. The AGM shall notify the Board of Directors and the COO of the receipt of the report and the results of the report. The results of the follow-up action taken, the SCI reports directly to the Board of Directors and the COO. The Company's Management Board or the AGM notifies the Chairman of the Supervisory Board of the final outcome of the proceedings.
  - b) if the notification concerns a member of the Management Board, COO or a member of the Company's Supervisory Board, the follow-up action shall be taken exclusively by the SCA, which shall, within 3 working days from the receipt of the notification, notify, depending on whom the notification concerns: either the Management Board or the Chairman of the Company's Supervisory Board, respectively. The SCA then reports the results of the follow-up action only to the Chairman of the Supervisory Board.
  - c) if the notification concerns the chairman of the Company's Supervisory Board, the follow-up shall be carried out exclusively by the SCA, which shall notify the Company's Management Board and COO and the Company's Supervisory Board within 3 business days of receipt of the notification. The SCA shall then report the results of the follow-up only to the Management Board, the COO and the other members of the Company's Supervisory Board.
8. If the report concerns a member of the Internal or External Investigation Team, that person shall be excluded from the case, and another competent person shall be appointed by the Company in his place. If the notification concerns a person who would be involved in the follow-up action taken or there is a suspicion of a conflict of interest, that person shall be excluded from the process. In particular, a person associated with the notifier or potential violator in such a factual or legal manner that does not guarantee his impartiality and objectivity shall be excluded.
9. The IG and the AGC shall take all steps necessary to establish the facts and determine recommendations, remedial or corrective actions, in particular, verify the necessary documents and question the persons necessary to verify the report. Minutes of each meeting and/or hearing shall be drawn up by the IG/WZW, signed by all persons participating in the meeting, and shall be attached to the case file.

10. The OC/HR shall inform the reported person in writing of the ongoing follow-up and investigation, and may interview the reported person to verify the report. The reported person may present his/her position on the case in writing or for the record.
11. As a result of the follow up, the IG or the PEO prepares a final report containing findings of fact, recommendations for remedial and/or corrective action, and proposals for possible consequences for the reported person taking into account, in particular:
  - a) The gravity of the committed act (act or omission)
  - b) The intent behind the act (i.e., whether such an act was unintentional or intentional)
  - c) Whether warning signals were neglected or disregarded
  - d) The impact of misconduct on the Company as a whole, including its good name (reputation) or financial losses, if any
  - e) possible damage or harm to customers or other persons and entities, including any psychological damage, especially if it persists over a long period of time
  - f) The extent of the benefit gained by the violator as a result of the misconduct
  - g) the role, activities and responsibilities of supervisors
  - h) employee's cooperation during the application verification process or its obstruction
  - i) acceptance of responsibility by the person to whom the notification relates
  - j) any other aggravating or mitigating circumstances that are deemed appropriate and reasonable.

The report is signed by all team members.

12. Within 5 business days, the Board of Directors, the COO and the Chairman or members of the Company's Supervisory Board, as appropriate, shall accept the report and may present their position on the report submitted to them.
13. Upon completion of the follow-up and approval of the report, the IG/CEO shall inform the following, as appropriate: Board of Directors, COO, Chairman or members of the Company's Supervisory Board, witnesses, the person to whom the report relates, and the whistleblower that the investigation has been completed.
14. The Internal and External Investigation Team, and all persons involved in the investigation and follow-up of the case, are obligated to:
  - maintain confidentiality, integrity and impartiality in the collection and processing of information related to the application,
  - organize and conduct interviews
  - preparation of minutes of hearings, which is signed by all team members and witnesses,
  - collecting documentation related to the application and necessary for the investigation,
  - to develop a position paper containing an analysis of events, an assessment of the validity of the pending application, and conclusions and recommendations for further action,
  - to present a report containing the team's position with reasons, conclusions and recommendations,
  - to maintain the anonymity of the application, provided that the applicant did not disclose personal information in the application.
15. Upon completion of the investigation, within a maximum of 3 months from the date of receipt of the notification, the IG/HR shall provide feedback to the notifier on the follow-up actions planned or taken and the reasons for such actions.
16. Participation in the investigation, attendance at meetings or providing answers or explanations are mandatory for employees and persons designated by the Board of Directors, COO or Designated Unit. In the case of Company employees, they are treated as an official order. The person will be informed of the date of the meeting by email no later than 1 day before the scheduled date.

17. A person may excuse his/her non-appearance at the meeting with a period of incapacity or absence from work at that time (e.g. vacation, business trip, previously scheduled business meeting). In such a situation, the employee/co-worker will be given another date to appear at the meeting.
18. For the duration of the necessary activities undertaken in the course of the investigation, the employee may be relieved of his duties with pay.
19. The Policy comes into force 7 days after its publication. The implementation of the Policy was consulted with representatives of the Company's employees.