

EPTA GROUP WHISTLEBLOWING PROCEDURE COUNTRY SPECIFIC POLICY – POLAND

By way of derogation to the Epta Group Whistleblowing Procedure, the following shall apply to Whistleblowing Reports affecting, regarding or linked to Epta Polska sp. z.o.o. ("**Epta Polska**"):

1. This Country Specific Policy applies only and exclusively for Whistleblowing Reports affecting, regarding or linked to violations of breaches of law within the meaning of the Polish Act on the Protection of Whistleblowers of 14 June 2024 (the "**Polish Whistleblower Protection Act**") , namely conduct constituting an unlawful act, omission or circumvention of the law, as defined in the statutory closed catalogue set out therein: (i) corruption; (ii) irregularities in public procurement; (ii) violations concerning services, products and financial markets, including; (iv) obligations relating to counteracting money laundering and financing of terrorism; (v) breaches relating to product safety, transport safety, environmental protection, radiological protection and nuclear safety; (vii) infringements affecting food and feed safety, animal health and welfare, public health and consumer protection; (viii) violations concerning the protection of privacy and personal data and the security of IT networks and systems; (ix) breaches impacting the financial interests of the State Treasury, local government units or the European Union; (x) infringements relating to the functioning of the EU internal market, including public law rules of competition, state aid and taxation of legal persons; (xi) violations of constitutional freedoms and rights of humans and citizens, occurring in an individual's relations with public authorities and not related to the to the areas indicated in points (i)-(x)(any and all of the foregoing, the "**Epta Polska WB Reports**").
2. Any other Whistleblowing Report not falling into the Epta Polska WB Reports, including those related to violations of the Epta Group Code of Ethics and/or Epta Group policies, directives, procedures not related with infractions covered by Epta Polska WB Reports, will be exclusively handled pursuant to the Epta Group Whistleblowing Procedure and, therefore, this Country Specific Policy will not apply.
3. Epta Polska WB Reports will be promptly forwarded by the Recipient to Epta Polska HR Manager (or to Epta Polska General Manager whenever such report is addressed against or concerns the Epta Polska HR Manager) (the "**Epta Polska WB Recipient**") via the platform.
4. The Epta Polska WB Recipient is an impartial internal organizational unit or person within the organizational structure of Epta Polska, authorized to carry out follow-up actions within the meaning of the Polish Whistleblower Protection Act. The Epta Polska WB Recipient shall undertake follow-up actions with due care, in accordance with Article 25(1)(6) of the Polish Whistleblower Protection Act.
5. Epta Polska WB Reports shall be managed exclusively by the Epta Polska WB Recipient, who shall carry out all activities relating to the receipt, registration,

preliminary assessment, investigation, handling and closure of the report, as well as any related communication with the Whistleblower. No operational role is attributed to the Epta Group Head of Internal Audit in relation to Epta Polska WB Reports.

6. Following the execution of the relevant internal investigations and analysis, the final decision on the Whistleblowing Report, inclusive of the application of any disciplinary measures towards the Person Concerned, is up to the Epta Polska WB Recipient.
7. Epta Polska WB Recipient will keep the Head of Internal Audit informed about the status of the Epta Polska WB Reports, as received.

Any capitalized terms used herein shall have the meaning ascribed to such terms in the Epta Group Whistleblowing Procedure, unless otherwise expressly provided.

This Country Specific Policy shall prevail and supersede in case of any conflict and inconsistency with the relevant provisions set forth in the Procedure.