

Whistleblowing Policy of Arlen S.A.

1. Introduction

ARLEN S.A. conducts its business in a transparent, ethical and lawful manner, respecting the principles of corporate governance and social responsibility. As part of the ESG management system, the Company implements mechanisms enabling safe reporting of violations of law, internal regulations and ethics principles. This Whistleblowing Policy is a development of the Code of Ethics of ARLEN S.A. and is linked to other internal documents, in particular: the Anti-Corruption Policy, the Conflict of Interest Policy and the Supplier Code of Conduct.

The Policy applies to all employees, members of management bodies, co-workers, suppliers, subcontractors and business partners of ARLEN S.A.

Detailed rules for reporting violations are described in the internal **Procedure for reporting violations of the law and taking follow-up actions**.

2. Definitions

Whistleblower – a natural person reporting a violation of the law in a work-related context, regardless of the form of employment, cooperation or position held.

Violation – an act or omission contrary to the law, internal regulations of ARLEN S.A. or the principles of social coexistence, in particular violating human rights, employee rights, the interests of the Company or its image.

Retaliation – any action aimed at worsening the situation of the Whistleblower in connection with reporting a breach, including threats, intimidation, discrimination, mobbing, deprivation of promotion, reduction of remuneration, termination of the contract, etc.

Reporting – providing information about a breach through internal, external channels or through public disclosure.

Procedure - The procedure for reporting violations of the law and taking follow-up actions adopted by ARLEN S.A., containing detailed information on reporting violations.

3. Reporting policy

3.1. Promoting integrity and accountability

ARLEN S.A. undertakes to conduct business in an ethical and lawful manner. Every employee, associate or person acting for the Company is required to maintain the highest standards of integrity and to report any suspected violations of laws, regulations or internal policies. The procedure is a tool supporting the achievement of this goal.

Whistleblowers are encouraged to share their concerns regardless of whether they are sure about the nature of the report. The Company takes such reports seriously and ensures that every information will be properly considered.

Reports contribute to improving organizational culture, identifying operational risks, and preventing future irregularities. By actively using the Procedure, all members of ARLEN S.A. co-create a working environment based on transparency and mutual trust.

3.2. Scope of reports

Any activity that potentially or actually violates any law, regulations applicable to the Company, internal policies or standards may be reported. These can also be activities that constitute a criminal offence or lead to financial, reputational or operational risks.

Applications may concern any entity within the ARLEN S.A. group, its employees, associates, contractors, customers, shareholders and related persons. It is not required that the breach has already caused loss or damage; a reasonable suspicion of irregularities is important.

Personal matters such as dissatisfaction with remuneration, working conditions or violations of working environment standards are not reported. In such cases, please use other available reporting channels. Reports that are irrelevant or unrelated to violations will be forwarded to the appropriate departments and the Whistleblower will be informed.

3.3. Whistleblower Protection

ARLEN S.A. provides protection to Whistleblowers against any retaliation in connection with a voluntary report of a breach. Protection covers all forms of repression related to employment, job appraisal or terms of cooperation.

Reports made in bad faith may result in disciplinary liability, including sanctions against the reporting person. The Group reserves that legal protection does not cover situations in which the report is intentionally false or misleading.

If the whistleblower or the reported person believes that mistreatment has occurred as a result of the report, they may immediately report the matter to the Ethics Officer or the Human Resources Department for appropriate corrective action.

3.4. Data confidentiality and security

ARLEN S.A. guarantees that all reports of violations will be treated confidentially. Only persons authorized under the Procedure have access to reports.

All reporting channels ensure the anonymity of Whistleblowers. Personal data is processed in accordance with applicable data protection regulations and information security rules.

The Company conducts regular information security risk assessments within the Practice, identifying potential threats and implementing measures to protect the confidentiality of Whistleblower and other persons' data.

3.5. Access to the ticket system

The reporting channels operate independently of the Company's day-to-day operating systems, which allows you to maintain anonymity and confidentiality. The use of the channels is voluntary, however, the Company encourages you to actively report any suspected violations.

In the case of reports made by financial regulators or other external reporting channels, nothing in this Policy restricts the use of such funds.

3.6. Right to anonymity

Whistleblowers can report violations anonymously. The procedure ensures that the identity of the reporting person will not be disclosed without their consent.

The obligation to protect the whistleblower's personal data also applies after the investigation is completed or in the event that his/her identity is disclosed to the public. In cases involving serious crimes, information may be passed on to the relevant state authorities.

The Company takes all measures to ensure the safety of Whistleblowers and protection against retaliation, while maintaining the integrity of the investigation process.

3.7. Protection of the rights of reported persons

Persons against whom a violation has been reported have the right to a fair and fair investigation. They are entitled to the presumption of innocence and the right to defence.

These individuals have the right to be heard and to have access to their files, except where disclosure of information could jeopardise the confidentiality of the whistleblower's data or the security of the investigation.

The Company ensures that the rights of all participants in the process, including both Whistleblowers and Reported Persons, will be respected in any investigation proceedings.

3.8. Investigation and deadlines

Each report is subject to individual consideration. Investigations shall be conducted promptly and, if possible, completed within six months of the date of notification.

In exceptional situations where an investigation cannot be completed within the set deadline, the consent of the Supervisor and Investigations Manager is required and the key findings and results of the proceedings must be documented in a final report.

3.9. Reporting and analysis

ARLEN S.A. documents all reports and conducts statistics and analyses for the Company's management and competent supervisory authorities.

The purpose of reporting is to identify trends, risks and areas requiring corrective action. All reporting data is anonymized to protect personal data and maintain confidentiality.

The Company assures that this information is used only for the purpose of improving procedures, preventing irregularities and supporting corrective actions in the organization.

4. Reporting violations

This Policy is a specification of the guidelines contained in **the Code of Ethics of Arlen S.A.**, therefore reporting potential violations is carried out according to the same principles. Notwithstanding the specific reporting channels under the Procedure, all reports and matters related to this Policy may be addressed:

- a) to a supervisor or a higher-level supervisor (in the case of reports made by employees or associates of ARLEN S.A.),
- b) directly to the **Ethics Ombudsman** (in any case) at: etyka@arlen.com.pl or the Office of the Management Board of Arlen S.A., 17 A. Branickiego Street, 02-972 Warsaw,
- c) In matters requiring legal interpretation, support is provided by **the Legal Department of Arlen S.A.** at prawny@arlen.com.pl or the Office of the Management Board of Arlen S.A., 17 A. Branickiego Street, 02-972 Warsaw.

5. Final provisions

This Policy enters into force on 1 October 2025 and is effective until it is repealed or replaced by a new document.

The Policy is subject to annual review and updating by the relevant organizational units of Arlen S.A., taking into account regulatory and organizational changes and best market practices.

The Management Board of Arlen S.A. together with the Company's subordinate organizational units, it is responsible for supervising the implementation and effectiveness of the application of the provisions of this Policy.