

Internal Reporting Procedure at Transition Technologies MS S.A.

§ 1

General Provisions

1. The internal reporting procedure, hereinafter referred to as **the ‘Procedure’**, sets out the internal procedure for whistleblowing and follow-up at Transition Technologies MS S.A. KRS [National Court Register No]: 0000913657 (hereinafter: **the ‘Employer’ or the ‘Company’**) and the related rights and obligations of the Employer and Whistleblowers.
2. The Procedure shall apply to all persons with the Whistleblower status in accordance with § 2 item m hereof.
3. The Management Board of Transition Technologies MS S.A. shall supervise compliance with the provisions of the Procedure.
4. Despite the fact that the Whistleblower may report Information on a Breach to the Ombudsman or the Public Authority in each case, and, where applicable, to the institutions, bodies or organisational units of the European Union, bypassing the procedure provided for in the Internal Reporting Procedure, the Employer encourages to make the Report to the Employer first, using the procedure provided for herein, which shall make it possible to determine whether the Breach can be effectively addressed within the organisational structure of the Employer. The Employer assures that in the event of making a Report by the Whistleblower, the Employer shall make every effort to ensure that there is no Retaliation against the Whistleblower.
5. The Procedure is based on the applicable laws, in particular on the provisions of the Act on the Protection of Whistleblowers of 14 June 2024 (Journal of Laws of 2024, item 928) and 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 Union law (Official Journal of the European Union L 305 of 26.11.2019, p. 17).

§ 2

Glossary

The terms used in the Procedure have the following meaning:

- a. **Follow-Up** – any action taken by the Company to assess the accuracy of the information contained in the Report and to counteract the Breach reported, in particular through an investigation, initiation of inspection, actions for recovery of funds or the closure of the procedure carried out as part of the internal procedure for whistleblowing and follow-up;
- b. **Retaliation** – any direct or indirect act or omission in a Work-Related Context, which is prompted by a Report or by Public Disclosure and which violates or may violate the rights of the Whistleblower or causes or may cause unjustified detriment to the

Whistleblower, including the unwarranted initiation of proceedings against the Whistleblower, in particular:

— if work has been, is or will be rendered under employment relationship:

- refusal to establish employment relationship,
- termination of employment relationship with or without notice,
- failure to conclude a temporary employment contract or a permanent employment contract following termination of an employment contract for a trial period, failure to conclude a subsequent temporary employment contract or failure to conclude a permanent employment contract following termination of a temporary employment contract – where the Whistleblower had legitimate expectations that such a contract would be concluded with him/her,
- reduction of remuneration for work,
- withholding of or overlooking for promotion,
- overlooking for work-related benefits other than remuneration or reduction of such benefits,
- demotion,
- suspension from employee or official duties,
- transfer of the current duties of the Whistleblower to another Employee,
- unfavourable change of location of place of work or working time schedule,
- negative performance assessment or employment reference,
- imposition or administering of a disciplinary measure, including a financial penalty, or a similar one,
- withholding of participation or overlooking for participation in training improving professional qualifications,
- groundless referral for a medical examination, including psychiatric evaluation, unless separate provisions provide for a possibility to refer the Employee for such an evaluation,
- action aimed at making it difficult to find employment in the future in the sector or industry on the basis of a sector or industry-wide informal or formal agreement,
- coercion, intimidation or ostracism,
- mobbing,
- discrimination,
- disadvantageous or unfair treatment,
- causing financial loss, including loss of business or loss of income,
- causing other non-material damage, including infringement of personal rights, in particular harm to the Whistleblower's reputation,
- threat of or attempt at Retaliation mentioned above,

unless the Employer demonstrates that it was guided by objective reasons (the action taken is not Retaliation);

- if work or services have been, are or will be provided under legal relationship other than employment relationship giving rise to the provision of work or services, the performance of a function or service, the actions indicated in item b) above shall apply accordingly, provided that the nature of work or services provided, a function or service performed does not exclude the application of such an action against the Whistleblower,

- if work or services have been, are or will be provided under legal relationship other than employment relationship giving rise to the provision of work or services, the performance of a function or service, making a Report or Public Disclosure may not form the basis for Retaliation or an attempt at or threat of Retaliation, including in particular:
 - dismissal, withdrawal, or termination without notice of a contract to which the Whistleblower is a party, in particular concerning the sale or delivery of goods or the provision of services,
 - imposition of an obligation or refusal to grant, limitation or denial of a right, in particular a licence, permit or an allowance,unless the other party to the legal relationship demonstrates that they were guided by objective reasons (the action taken is not Retaliation);

- c. **Information on a Breach** – information, including reasonable suspicion, about an actual or a potential Breach, which occurred or is very likely to occur in the Company, where the Whistleblower has participated in the recruitment process or other pre-contractual negotiations, works or has worked, or in another legal entity with which the Whistleblower is or was in contact in a Work-Related Context, or information about an attempt to conceal such a Breach;
- d. **Work-Related Context** – past, present or future activities related to the performance of work under employment or other legal relationship giving rise to the provision of work or services or the performance of a function in the Company or for the Company, where Information on a Breach has been acquired and the possibility of suffering Retaliation exists;
- e. **Compliance Committee** – an organisational unit appointed by the Company which is authorised to receive Internal Reporting and to follow up;
- f. **Feedback** – the provision to the Whistleblower of information on the actions envisaged or taken as Follow-Up and on the grounds for such Follow-Up;
- g. **Central Authority** – the Ombudsman;
- h. **Public Authority** – supreme 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 virtue of law, competent to follow up;
- i. **Report** – the oral or written Internal Reporting or External Reporting concerning a Breach, communicated as required by the Act and this Procedure;

- j. **Internal Reporting** – the oral or written communication of Information on a Breach to the Employer;
- k. **External Reporting** – the oral or written communication of Information on a Breach to the Ombudsman or Public Authority;
- l. **Public Disclosure** – the making of the Information on a Breach available in the public domain;
- m. **Whistleblower** – a natural person who reports or publicly discloses Information on a Breach acquired in a Work-Related Context, including:
 - an Employee,
 - a temporary employee,
 - a person rendering work on the basis other than employment relationship, including under a civil law contract,
 - an entrepreneur,
 - an authorised representative [*prokurent*],
 - a shareholder or partner,
 - a member of the body of a legal person or an unincorporated organisational unit,
 - a person rendering work under the supervision and direction of a contractor, subcontractor or supplier, including under a civil law contract,
 - an intern,
 - a volunteer,
 - a trainee,
 - an official and a soldier,
 - a natural person referred to above in the event of reporting or publicly disclosing Information on a Breach acquired in a Work-Related Context prior to the establishment of employment relationship or any other legal relationship giving rise to the provision of work or services, the performance of a function in the legal entity or for the legal entity, or the performance of service in the legal entity or where such relationships have already ended;
- n. **Facilitator** – a natural person who assists the Whistleblower with the Report or Public Disclosure in a Work-Related Context, and whose assistance should be confidential;
- o. **Person Associated with the Whistleblower** – a natural person who may experience Retaliation, including an associate or a family member of the Whistleblower;
- p. **Person Concerned** – a natural person, a legal person or an unincorporated organisational unit to which the act confers legal capacity, referred to in the Report or Public Disclosure as a person to whom the Breach is attributed or with whom the person to whom the Breach is attributed is associated;
- q. **Employee** – a person rendering work for the Employer under an employment contract, a contract for temporary employment, or under a civil law contract;
- r. **Register** – Register of Internal Reporting;
- s. **Act** – the Act on the Protection of Whistleblowers of 24 June 2024 (Journal of Laws 2024.928 of 2024.06.24);

- t. **Breach** – an act or omission that is unlawful or intended to circumvent the law, indicated in detail in the Act, concerning:
- corruption,
 - public procurement,
 - financial services, products and markets,
 - prevention of money laundering and terrorist financing,
 - product safety and compliance,
 - consumer protection,
 - protection of privacy and personal data,
 - security of network and ICT systems.

§ 3

Internal Reporting

1. Employees and other persons who may have the status of the Whistleblower in accordance with the definition in § 2 item m hereof shall be entitled to submit Internal Reporting containing Information on a Breach.
2. Internal Reporting may be made orally or in writing, in accordance with the rules specified below.
3. Written Reports shall be made via an IT system dedicated for Internal Reporting which may be accessed at the website: <https://www.zgloszeniesygnalisty.com/form/ttms> or by scanning the QR code which is available in Appendix 2 hereto. A Report may also be made orally via a dedicated system for oral Reports which may be accessed at the website: <https://zgloszeniesygnalisty.pl/?company=ttms> or by scanning the QR code which is available in Appendix 2. Any change of data indicated in Appendix 2 shall not require amending the content of the Procedure but it requires informing Employees of the change in advance.
4. Each channel shall be operated by the representatives of the Breaches Committee.
5. Upon an express request of the Whistleblower for making it possible to make a Report in oral form at a face-to-face meeting submitted to the Employer, the Employer shall make it possible within 14 days from the receipt of the request to make a Report in oral form. In such a case, the content of the Report shall be recorded and fixed in order to make it possible to find the recording.
6. For effective Follow-Up and provision of information on the Follow-Up, Internal Reporting should allow for the Whistleblower's identification. The Employer also allows for anonymous Reports.
7. Upon the submission of the Report, the Whistleblower shall receive an acknowledgement of the Report's receipt. The receipt of the Report shall be acknowledged not later than within up to 7 days from its receipt (unless the Whistleblower failed to provide his or her address for contact to which the acknowledgement should be sent). The Committee shall inform the Whistleblower of accepting the Report or rejecting it if it is manifestly unfounded in the Committee's opinion.
8. When processing the Reports, the following measures shall be taken:

- a. measures preventing unauthorised persons from gaining access to the information covered by Internal Reporting,
 - b. measures ensuring protection of confidentiality of the identities of the reporting person, the Person Concerned and a third party indicated in the Report.
9. Protection of confidentiality referred to in section 10 below shall include information from which the identity of the persons listed in § 3 section 8 item b hereof may be directly or indirectly identified.
10. The means of communication adopted for the purposes of Internal Reporting:
- a. are independent of the means of communication used in the ordinary course of business at the Employer,
 - b. ensure confidentiality and integrity of data, including safeguarding them against being read by unauthorised persons.
11. Information on personal data protection forms Appendix 1 hereto.

§ 4

Content of Internal Reporting

1. The Employer allows for making Reports in the form of a specifically dedicated functionality via a website and its IT system which makes it possible to make a Report in writing through a dedicated online form or orally in the form of recording the Report online.
2. The Report submitted in writing via the IT system referred to in section 1 above shall be made by answering the indicated questions or providing information.
3. The Report submitted orally shall be made by recording the Report online and documented subject to the Whistleblower's consent in the form of a searchable recording of the conversation.
4. When making a Report referred to in sections 2 and 3 above, the Whistleblower should include the following information:
 - a. a description of the Breach (what it concerns),
 - b. the date and place of the Breach or the date and place of acquiring Information on the Breach, possibly a range of dates,
 - c. identification of the Person Concerned, the name of the business unit/ team/ department of the Company to which the Report refers, witnesses, aggrieved parties or other persons with knowledge of the irregularity,
 - d. provision of information on whether the Whistleblower has any documents (emails, photographs, letters, etc.) that may constitute evidence in the case confirming the Breach or attachment of documents in any format that may constitute evidence in the case,
 - e. any additional information making it plausible that an irregularity has occurred or justifying the suspicion thereof or which may clarify the Report,
 - f. information on whether the matter has already been reported to superiors or other persons in the past – if so, when, to whom and how,
 - g. contact details of the Whistleblower, i.e. email address, to provide information on accepting the Report and for Feedback – if the data have not been provided, the

Whistleblower will not receive the acknowledgement of receipt of the Report and Feedback,

- h. the consent for the provision of the Whistleblower's data to the Employer or the lack thereof.
5. If the Report concerns a Member of the Company's Management Board or a member of the Breaches Committee, the Whistleblower may make such a Report directly to another Member of the Management Board or another member of the Breaches Committee. A Report may be made by post, orally, by phone or via other means of distance communication, addressed to a Member of the Management Board or a member of the Breaches Committee identified by their forename and surname, whom the Report does not concern. If such is the case, a Member of the Management Board or a member of the Breaches Committee who received such a Report shall take over the role of the Breaches Committee and thus, the rights and obligations specified in the Procedure.
6. If the Company receives a Report concerning a Member of the Company's Management Board, the person who received the Report shall immediately inform the Company's Supervisory Board thereof. The Breaches Committee shall inform the Board of the Follow-Up, including the outcomes of the investigation.
7. If the Whistleblower requests for making it possible to make a Report orally at the meeting referred to in § 3 section 5 of the Procedure, the Report shall be fixed by recording the conversation of the Whistleblower with one of the representatives of the Breaches Committee.

§ 5

Breaches Committee

1. In order to make the submission of Breach Reports possible, the Employer shall appoint the Breaches Committee.
2. The Employer indicated the exact composition of the Breaches Committee in Appendix 3 hereto. Any change of data indicated in Appendix 3 shall not require amending the content of the Procedure but it requires informing Employees of the change in advance.
3. The persons appointed as members of the Breaches Committee shall form a unit which is separate from the structures of the Employer and is not subject to any other department of the Employer.
4. The tasks of the Breaches Committee shall include in particular:
 - a. receipt of Reports,
 - b. Follow-Up, including assessment of the Report and further communication with the Whistleblower, including requests for additional information and provision of Feedback to the Whistleblower,
 - c. acknowledgement of receipt of the Report to the Whistleblower within 7 days from its receipt, unless the Whistleblower failed to provide data for sending the acknowledgement.
5. The Committee shall act objectively and independently of the Employer and shall be entitled to follow up on behalf of the Employer.

6. Without the express consent of the Whistleblower, the Committee shall not provide the Employer with any personal data of the Whistleblower.
7. The Committee shall maintain a Register of Internal Reporting.
8. The following data shall be collected in the Register:
 - a. sequential number of the Report,
 - b. subject of the Breach,
 - c. personal data of the Whistleblower and the Person Concerned, necessary to identify these persons,
 - d. address for contact of the Whistleblower (if any),
 - e. date of the Report,
 - f. information on the Follow-Up,
 - g. date of closing the case.
9. The personal data and other information in the Register shall be kept for a period of 3 years after the end of the calendar year in which the Follow-Up was completed or after completion of the proceedings initiated thereby.
10. The Members of the Breaches Committee may be contacted through the whistleblowing system available at the Employer's website, subject to § 4 section 5.

§ 6

Follow-Up and Feedback

1. The Committee's Follow-Up shall include:
 - a. verifying Internal Reporting and assessing the accuracy of the allegations contained in the Report,
 - b. conducting an internal investigation consisting in listening to the people who may be relevant to the Report,
 - c. conducting an investigation consisting in reading the documents that may be relevant to the Report,
 - d. submitting requests to the Employer's bodies for the Follow-Up aimed at removing deficiencies indicated in the Report.
2. The Committee shall have the right to request the Whistleblower, using the contact details, to provide clarifications or additional information that the Whistleblower may have. If the Whistleblower objects to sending the requested clarifications or additional information or the sending of such requests may jeopardise the protection of the person's identity, the Committee shall refrain from requesting clarifications or additional information.
3. The Committee shall not follow up if Internal Reporting concerns a case that has already been the subject of a previous Report and the subsequent Report did not include any relevant new information on Breaches as compared to the previous Internal Reporting. A note thereof shall be entered in the Register of Reports and the Whistleblower shall be informed thereof.
4. If a Report is made anonymously, the Breaches Committee shall be obliged to examine the Report, conduct an investigation and follow up as far as the information provided in the Report allow it. If the Whistleblower provides his or her address for contact, the

Breaches Committee shall be obliged to acknowledge the receipt of the Report and to provide Feedback.

5. The Committee shall provide the Whistleblower with Feedback within up to 3 months from the date of acknowledgement of the Report's receipt or within up to 3 months from the expiry of the period of 7 days from the date of the Report, unless the Whistleblower failed to provide the address for contact to which Feedback should be provided.
6. Feedback shall include in particular information on whether or not a Breach has been established and on possible measures that have been or will be used in response to the Breaches found.
7. The Committee shall apply technical and organisational solutions that ensure storage of the Whistleblower's personal data in the applicable IT system referred to in § 4 section 1 hereof.
8. The Committee shall draw up an internal note of the Follow-Up conducted as part of the functionality of the IT system indicated in § 4 section 1 hereof.

§ 7

Whistleblower Protection

1. The Whistleblower shall be subject to protection from the time of making the Report or Public Disclosure, provided that the Whistleblower had reasonable grounds to believe that the Information on a Breach which is the subject matter of the Report or Public Disclosure was true at the time of making the Report or Public Disclosure and that such information is the Information on a Breach.
2. There may be no Retaliation against the Whistleblower, the Person Associated with the Whistleblower and the Facilitator. The Retaliation referred to in § 2 item b hereof by the Employer shall entitle the Whistleblower to compensation not lower than the average monthly remuneration in the national economy in the previous year, or to relief.
3. The making of a Report or Public Disclosure may not give rise to responsibility, including disciplinary responsibility or liability for damage for violating the rights of other people or obligations set out in legal provisions, in particular regarding defamation, infringement of personal rights, copyright, personal data protection laws and confidentiality obligation, including business secrecy, provided that the Whistleblower had reasonable grounds to believe that the Report or Public Disclosure was necessary to disclose the Breach in accordance with the Act.

§ 8

Information on External Reporting Procedure

1. Regardless of the possibility to report internally at the Employer, the Whistleblower may report externally to Public and Central Authorities. The rules and procedure for making such a Report are set out in the relevant legal provisions. Where applicable, External Reporting may be made to the institutions, bodies or organisational units of the European Union in accordance with the procedure relevant for such Reports.
2. The authorities referred to in section 1 are:
 - a. Central Authority – the Ombudsman,

- b. Public Authorities – the authorities receiving External Reporting concerning breaches in the fields falling within the scope of operations of these authorities.
3. External Reporting may be anonymous or allowing for the identification of the Whistleblower.
4. The Central Authority or the Public Authority receiving External Reporting shall act as the controller of personal data provided in the Report.
5. External Reporting may be made in oral, paper or electronic form.
6. A Report in document form may be made:
 - a. in paper form – to a correspondence address indicated by the Ombudsman or the Public Authority receiving the Report;
 - b. in electronic form – via an email address or an electronic inbox address indicated by the Ombudsman or the Public Authority receiving the Report, or through a dedicated online form or an application indicated by the Public Authority as the appropriate one for making Reports in electronic form.
7. An oral Report may be made by phone or via electronic means of communication. An oral Report made via a recorded telephone line or another recorded voice messaging system shall be made upon the consent of the Whistleblower in the form of a searchable recording of the conversation or a complete and accurate transcription of the conversation by the entity. Detailed information in this respect shall be published on the website of the Public Information Bulletin of the Ombudsman: <https://bip.brpo.gov.pl/pl>.
8. Upon the request of the Whistleblower, an oral Report may be made at a face-to-face meeting organised within 14 days from the date of receipt of such a request. In such a case, subject to the Whistleblower's consent, the Report shall be documented in the form of a searchable recording of the conversation or minutes of the meeting drawn up by the entity.
9. The Ombudsman or the Public Authority that received External Reporting shall send to the Whistleblower promptly, but not later than within 7 days from the receipt of the Report, an acknowledgement of its receipt, unless the Whistleblower explicitly requested otherwise in this respect or the Ombudsman or the Public Authority reasonably believes that acknowledging receipt of the Report would jeopardise the protection of confidentiality of the Whistleblower's identity.
10. If External Reporting concerns Information on a Breach, the Ombudsman shall promptly, but no longer than within 14 days from the date of the Report, forward the Report to the Public Authority competent for the Follow-Up.
11. The Ombudsman shall inform the Whistleblower about forwarding External Reporting. The Information shall include at least the indication of the Public Authority to which External Reporting was forwarded and the date of forwarding.
12. The Ombudsman shall refrain from forwarding External Reporting if the Report does not concern Information on a Breach.
13. The Ombudsman shall inform the Whistleblower about refraining from forwarding External Reporting by stating the findings from the initial verification of the Report.
14. Upon refraining from forwarding External Reporting, the Ombudsman may inform the Whistleblower that the information included in the Report shall be handled in

accordance with the procedure provided for in separate provisions, in particular as a subject matter of a civil lawsuit, a report of a suspected offence, a complaint to an administrative court, a complaint, request or petition, or may be presented to competent authorities to be handled otherwise. Provision of information to the Whistleblower shall not affect in particular the admissibility of a legal remedy lodged later, the running of time limits, or the content of the resolution or the manner of closing the proceedings. The information provided to the Whistleblower shall include an instruction in this respect.

15. The provisions of § 8 items 12 to 14 hereof shall apply accordingly to the actions of the Public Authority.
16. The Ombudsman or the Public Authority shall provide the Whistleblower with Feedback within up to 3 months from the acknowledgement of receipt of External Reporting, and in particularly justified cases – within 6 months from that date.
17. Feedback shall be provided to the address for contact and in the case of Reports submitted in electronic form – via the ICT system.
18. External Reporting referred to in this section will be possible from 25 December 2024.

§ 9

Final Provisions

1. In matters not regulated in this Procedure, the relevant provisions of the Act on the Protection of Whistleblowers of 14 June 2024 (Journal of Laws of 2024, item 928) shall apply.
2. This Procedure has been consulted with the Representatives of Employees of Transition Technologies MS S.A. selected in accordance with the procedure adopted in the Company. The consultation period lasted 6 days.
3. Any change to the Procedure shall require compliance with the requirements in force upon its determination.
4. This Procedure shall become effective within 7 days from its publication in the manner adopted at the Employer

Signed by /
Podpisano przez:


Sebastian Jan
Sokołowski

Date / Data:
2024-09-17 16:43

Signed by /
Podpisano przez:


Transition Technologies MS S.A.
Lena Rożak
Członek Zarządu

Lena Liliana
Rożak

Date / Data:
2024-09-17 13:12

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(signature of the employer or employer's
representative)

Appendix 1 to the Internal Reporting Procedure

Information on Personal Data Protection

1. The Whistleblower's personal data and other identifying data of the Whistleblower shall not be subject to disclosure, unless the Whistleblower gives his or her express consent thereto.
2. Upon the receipt of the Report, the Committee may collect and process personal data of the Person Concerned in order to verify the Report and follow up, even without that person's consent.
3. Personal data of the Whistleblower shall be processed pursuant to 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 with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (GDPR).
4. The Employer shall act as the controller of the data gathered in the Register and as part of the Reports.
5. The Breaches Committee and the Employer shall be solely authorised to process personal data of Whistleblowers and Persons Concerned as well as other personal data referred to in the Report.
6. The persons processing personal data under this Procedure shall be obliged to maintain confidentiality.

Appendix 2 to the Internal Reporting Procedure

The QR code that allows for reporting a breach in writing (through an online form available at: <https://www.zgloszeniesygnalisty.com/form/ttms>).



The QR code that allows for reporting a breach orally (through recording a conversation online at: <https://zgloszeniesygnalisty.pl/?company=ttms>).



Appendix 3 to the Internal Reporting Procedure

Members of the Breaches Committee

Composition:

1. Barbara Pakuła
2. Łukasz Tawczyński
3. Krzysztof Macionczyk – Kancelaria Sawaryn i Partnerzy sp.k.
4. Patrycja Wanat – Kancelaria Sawaryn i Partnerzy sp.k.
5. Patrycja Then – Kancelaria Sawaryn i Partnerzy sp.k.