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Title:	Internal Reporting of Legal Breaches and Follow-up Procedure		Date of issue: 2024-07-30
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1. Goal of the Procedure

The goal of the Procedure is to:

- 1.1. identify and eliminate Breaches of the Law;
- 1.2. prevent damages which could have occurred as a result of the Breaches of the Law or minimize the damages which have already occurred;
- 1.3. fulfill obligations resulting from the law and protection of ethical norms valid in the Group.

2. Scope of the procedure's application

- 2.1. The Procedure is valid during the process of revealing and eliminating of the Breaches of the Law occurring in connection with the Company's activities or to the detriment of the Company.
- 2.2. The Company adopts the Procedure for application after consultations, lasting not less than 5 days and not longer than 10 days, conducted with the Company's trade union organization, whereas in the Company in which no trade unions are present, with the representatives of people working for the Company, selected in the mode adopted by the Company.
- 2.3. The Procedure shall not apply to:
 - 2.3.1. information covered by the regulations on protection of classified information and other information which shall be exempt from disclosure by applicable rules due to the public safety;
 - 2.3.2. information covered by the protection of legal and medical professional privileges;
 - 2.3.3. information covered by the secrecy of judicial deliberations;
 - 2.3.4. information covered by rules on criminal procedure – with respect to safeguarding the integrity of investigations and proceedings conducted in camera;
 - 2.3.5. breaches of the Law with respect to procurements in the area of defense and security in the understanding of Article 7 item 36 of the Act of 11 September 2019 on Public Procurement Law (Journal of Laws of 2022, items 1710, 1812, 1933 and 2185 and of 2023, items 412 and 825), to which this Act shall not apply, offset agreements concluded based on the Act of 26 June 2014 on certain agreements concluded in connection with contracts essential for national security (Journal of Laws of 2022, item 1218) and other measures taken in order to protect basic or essential interest of the state's security pursuant to Article 346 of the Treaty on the Functioning of the European Union;
 - 2.3.6. investigation of Internal Reporting including information about circumstances which may indicate a suspicion of occurrence of mobbing. This type of Reporting shall be forwarded by the Ethics Officer to the Anti-mobbing Committee relevant for the Company, in order to examine it according to the rules adopted in the Company for preventing mobbing;
 - 2.3.7. investigation of Internal Reporting including information about circumstances which may indicate a suspicion of the breach of labor law. This type of Reporting shall be forwarded by the Ethics Officer to an organization unit relevant for the Company which deals with human resources management;
 - 2.3.8. investigation of Internal Reporting including information about circumstances which may indicate a suspicion of committing a crime of money laundering or terrorism financing in the understanding of Article 74 of the Act of 1 March 2018 on the prevention of money laundering and terrorism

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financing (Journal of Laws of 2023, item 1124, as amended) or information about a justified suspicion that a given transaction or specific assets may be related to money laundering or terrorism financing in the Article 86 of the above mentioned Act. Such Report shall be forwarded by the Ethics Officer, immediately after its receipt, for investigation according to the provisions of the Group Procedure of Prevention of Money Laundering and Terrorism Financing for the Companies from Polsat Plus Group.

3. Definitions

Terms used in the Procedure shall mean as follows:

- 3.1. **Follow-up** – any action taken in order to assess the accuracy of allegations made in the Report and in order to prevent Breach of the Law which is the subject of Report, in particular through investigation, initiation of the inspection or administrative proceedings, prosecution, an action for recovery of funds, or the closure of the procedure executed under the Internal Reporting of Legal Breaches and Follow-up Procedure;
- 3.2. **Retaliation** – any direct or indirect act or omission which occurs in Work-related Context, is prompted by Reporting or Public Disclosure and which infringes or may infringe the rights of the Whistleblower or cause or may cause unjustified detriment to the Whistleblower, including unjustified initiation of proceedings against the Whistleblower;
- 3.3. **Issuer** – the Company which is an issuer in the understanding of Article 2(h) of the Regulation (EU) 2017/1129 of the European Parliament and of the Council on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC;
- 3.4. **Group** – entities belonging to the Polsat Plus Group, as listed on the website <http://www.grupapolsatplus.pl/pl/nas/grupa-kapitalowa>;
- 3.5. **Information on Breaches** – means information, including reasonable suspicions, about actual or potential Breaches of the Law, which occurred or are very likely to occur in the Company in which the Whistleblower works or has worked or in another legal entity with which the Whistleblower person is or was in contact in the Work-related Context, and about attempts to conceal such Breaches of the Law;
- 3.6. **Feedback** – means the provision to the Whistleblower of information on the action envisaged or taken as follow-up and on the grounds for such follow-up;
- 3.7. **Obligated Institution** – the Company being part of the Group, which is included in the category of entities listed in the Article 2 item 1 of the Act of 1 March 2018 on the prevention of money laundering and terrorism financing;
- 3.8. **Ethics Committee; Committee** – Committee established by the Group the task of which is to make decisions to finalize proceedings initiated based on Internal Reporting and undertake initiatives leading to prevention of occurrence of Breaches of the Law;
- 3.9. **Work-related Context** – past, current or future work activities performed based on employment contract or other legal title constituting the basis for provision of work or services or performing a function in or on behalf of the Company, under which persons acquire Information on Breaches and within which those persons could suffer retaliation if they reported such information;
- 3.10. **Breach of the Law** – acts or omissions which are unlawful or intended to circumvent the law concerning:

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- 3.10.1. corruption
- 3.10.2. public procurement,
- 3.10.3. financial services, products and markets,
- 3.10.4. preventing money laundering and terrorism financing,
- 3.10.5. safety of products and their compliance with requirements,
- 3.10.6. safety of transportation,
- 3.10.7. environmental protection,
- 3.10.8. animal health or wellbeing,
- 3.10.9. radiological protection and nuclear security,
- 3.10.10. food and feed safety,
- 3.10.11. public health,
- 3.10.12. consumer protection,
- 3.10.13. privacy and personal data protection,
- 3.10.14. ICT network and system security,
- 3.10.15. financial interests of the Treasury of the Republic of Poland, local government and European Union,
- 3.10.16. internal market of the European Union, including public and legal rules of competition and state aid and taxation of legal persons,
- 3.10.17. Constitutional freedoms and human and citizen rights – occurring during relations of the unit with the public authorities and not related to the areas mentioned in items 3.10.1 – 3.10.16,

committed in connection with the activities of the Company or to the detriment of the Company;

In the activities of the Issuers, the Breach of Law also includes violation of other legal regulations, in particular the provisions of the Act on public offering and conditions governing the introduction of financial instruments to the organized trade and on public companies (i.e. Journal of Laws of 2024, item 620), and furthermore the provisions of the Regulation 2017/1129, as well as violation of internal procedures and ethical standards of the Issuer, whereas the violation of internal procedures and ethical standards of the Issuer may not be the subject of External Reporting or Public Disclosure;

- 3.11. **Public authority** - general or central governmental authority, local government authority, local body of governmental authority, other state authority and other entity designed by law to perform the tasks within the area of public administration, relevant for undertaking follow-up actions indicated in Article 1 of the Act on Protection of Whistleblowers (Journal of Laws of 2024 item 928);
- 3.12. **Person concerned** – a natural or legal person or an organizational unit which does not have legal identity and to which the Act assigns the legal capacity, which is referred to in the Report or Public disclosure as a person to whom the Breach of the Law is attributed or with whom that person is associated;
- 3.13. **Facilitator** – a natural person who assists a Whistleblower in the reporting process in a Work-related context, and whose assistance should be confidential;

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- 3.14. **Person related to the Whistleblower** – a natural person which may experience Retaliation, including a co-worker or a relative of the Whistleblower in the understanding of Article 115 § 11 of the Act of 6 June 1997 – Criminal Code (Journal of Laws of 2024 item 17);
- 3.15. **Employee** – an employee in the understanding of the Article 2 of the Act of 26 June 1974 – Labor Code and a temporary employee in the understanding of Article 2 item 2 of the Act of 9 July 2003 on employment of temporary employees (Journal of Laws of 2019 item 1563),
- 3.16. **Procedure** – this Internal Reporting of Legal Breaches and Follow-up Procedure,
- 3.17. **Ethics Officer** – a person appointed in the Group to accept Internal Reporting, and authorized for Following-up personally or via persons authorized by the Company in order to assess the accuracy of Information on Breaches and determining persons responsible for the Breach of the Law;
- 3.18. **Whistleblower** - a natural person who reports or publicly discloses Information on Breaches acquired in the context of his or her Work-related activities, including:
- 3.18.1. employee,
 - 3.18.2. temporary employee,
 - 3.18.3. person providing work on a different basis than the legal relationship, including based on civil law agreement,
 - 3.18.4. entrepreneur,
 - 3.18.5. proxy,
 - 3.18.6. shareholder or partner,
 - 3.18.7. member of the Company's body,
 - 3.18.8. a person providing work under the supervision and management of the contractor, sub-contractor or supplier,
 - 3.18.9. apprentice,
 - 3.18.10. trainee,
 - 3.18.11. volunteer,
 - 3.18.12. a person listed in items 3.18.1 – 3.18.11, in case of reporting Information on Breach obtained in the Work-related context, before entering into employment contract or other legal relationship constituting the basis for provision of work or services or performing the function at the Company or for the Company, or when such a relationship has ceased to be;
- 3.19. **Company** – an entity belonging to the Group, while applying the Procedure in the process of investigating the reported Breaches of the Law;
- 3.20. **Public disclosure** – making Information on Breaches available in the public domain;
- 3.21. **Appointed Management Board Member** – Member of the Issuer's Management Board appointed by the Issuer's Management Board to accept anonymous Reports made by the Issuer's employees;
- 3.22. **Reporting** – Internal Reporting or External Reporting;
- 3.23. **Internal Reporting** – providing Information on Breaches, in the form and in the way provided for in the Procedure;
- 3.24. **External Reporting** – oral or writing communication of Information on Breaches to the Polish

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Ombudsmen or Public authority.

4. General rules

- 4.1. A system of examination of Internal Reporting established by the Procedure has the following characteristics, essential for respecting the law and ethical values of the Company:
- 4.1.1. availability – a dedicated electronic communication channel has been launched, thus allowing for Internal Reporting 24 hours a day, seven days a week and a person is appointed – Ethics Officer whose task is to collect and verify the Internal Reporting;
 - 4.1.2. right to protect the identity of the Whistleblower, Person concerned and a third party indicated in the Reporting– personal data of the Whistleblower, Person concerned and third party indicated in the Reporting which allow for determining the identity of these persons shall not be disclosed to unauthorized persons, unless upon their explicit consent; protection of confidentiality concerns information based on which it is possible to directly or indirectly identify the identity of such persons; personal data protection rights do not apply in the event, when the disclosure is a necessary and proportional obligation resulting from the law in connection with the investigation conducted by the Public authorities or investigations and proceedings conducted by courts, including in order to guarantee the right to defense to which the Person concerned is entitled.
 - 4.1.3. right to anonymity – in case, where the Procedure envisages an anonymous method of reporting Breaches of the Law, a functionality of the dedicated electronic communication channel allows for Internal Reporting and participation of the Whistleblower in the conducted proceedings while remaining anonymous.
 - 4.1.4. impartiality – all Breaches of the Law shall be treated equally, without any differences in conducting of the proceedings and making decisions, irrespective of the place in the company’s hierarchy of the person concerned;
 - 4.1.5. safety - Whistleblower, who had justified reasons to believe that information which is subject of the Reporting or Public disclosure is true at the moment of Reporting or Public disclosure and is Information on Breach, is entitled to protection on the terms set out in Chapter 8 of the Procedure.
- 4.2. Impartiality of the proceedings is the primary obligation of the Ethics Office and Members of the Ethics Committee as well as other persons who participate in the Follow-up.
- 4.3. None of the provisions of the Procedure has been formulated with an intention to limit or exclude the right to lawful notification of law enforcement about the committed crime or make External Reporting, however due to the need to protect the image of the Company and the Group, it is expected that such actions will be performed in good faith, and if possible after exhausting means of verification of rationality and reliability of information which was the basis for a suspicion of the Breach of the Law.
- 4.4. The protection described in Chapter 8 shall not be granted to persons acting in bad faith, recklessly or in order to slander any person, the Company or Group or with intent to cause damage due to any reasons.
- 4.5. Activities or decisions laid down in the Procedure, as activities or decisions of the Group are reserves for the competence of Cyfrowy Polsat S.A.

5. Method of Internal Reporting and the principles of personal data protection

- 5.1. Ethics Officer is an entity authorized to receive Internal Reporting.

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- 5.2. Internal Reporting may be made via electronic mail to the address: rzecznik@etyka.cyfrowypolsat.pl. The above mentioned address is located outside the electronic mail system of the Group. Internal Reporting may be also sent by mail to the address: Ethics Officer Cyfrowy Polsat S.A., Al. Stanów Zjednoczonych 61A, 04-028 Warszawa marked “Dostarczyć do rąk własnych, nie otwierać w kancelarii”.
- 5.3. The e-mail address mentioned in item 5.2 can be also used for reporting ethical doubts and seeking the advice in the area of ethics, regarding issues related to the Company’s activities.
- 5.4. Employee of the Obligated Institution or another person performing activities on its behalf may report the actual or potential breaches of law in the area of prevention of money laundering and terrorism financing – also anonymously.
- 5.5. Issuer’s Employee may report Breaches of the Law to the Appointed Management Board Member – and if the Reporting concerns the Appointed Management Board Member – to the Supervisory Board – also anonymously. Information about the person who has become the Appointed Management Board Member and the way of making a Report to the Appointed Management Board Member or the Supervisory Board, shall be communicated to the Issuer’s Employees by the Issuer in a way adopted by the Issuer for communicating announcements directed to the Employees.
- 5.6. Any person carrying out Follow-up actions is obliged, at every stage of proceedings, to protect the identity of the Whistleblower.
- 5.7. Protection of the Whistleblower’s identity shall be understood as not disclosing his/her personal data within the scope which allows for identification of such a person.
- 5.8. The Whistleblower’s personal data may be disclosed only upon his/her explicit consent, unless such a disclosure is a necessary and proportional obligations resulting from the law.
- 5.9. Personal data related to the received Report are processed within the scope required for the receipt of the Report or possible Follow-up on such Report. Personal data which are not relevant for the investigated Report are not collected and in the event of its accidental collection, they are immediately deleted. Personal data shall be deleted within 14 days from the date of determining that they are not relevant for the case.
- 5.10. Personal data processed in connection with the received Reporting or Follow-up on such Reporting and documents related to this Reporting shall be stored for the period of 3 years after the end of the calendar year in which the Follow-up actions were completed or after the end of the proceedings initiated by such actions. After this period the personal data are deleted and the documents related to the Reporting are destroyed.
- 5.11. The receipt of the Report shall be confirmed to the Whistleblower in a return e-mail within 7 days from the receipt of the Report, unless the Whistleblower has not provided the contact address.
- 5.12. All cases of Internal Reports are recorded in the Internal Reporting Register, with the Ethics Officer authorized to maintain such a Register.
- 5.13. Internal Reporting Register includes:
- 5.13.1. Report number,
 - 5.13.2. subject of the Breach of the Law,
 - 5.13.3. personal data of the Whistleblower or Person concerned, necessary for identification of such persons, unless the Report belongs to the category of cases which could be reported and were reported anonymously,
 - 5.13.4. Whistleblower’s contact address (in particular this may be an e-mail address),

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- 5.13.5. date of Internal Reporting,
- 5.13.6. information about Follow-up action,
- 5.13.7. completion date of the case.

5.14. Internal Reporting Register is maintained in electronic form. In case of a need to print out the entire register or its part, the print-out shall be marked with information about the scope of data to which it refers, date of the print-out and the signature of the Ethics Officer.

5.15. Cyfrowy Polsat S.A. shall be the data controller for the data collected in the Internal Reporting Register

5.16. The Company shall be the data controller for the personal data within the scope in which the Internal Reporting concerns the Company and for the data collected as a result of the Follow-up action.

5.17. Internal Reporting Register also covers the request for providing advice or consultations in the area of ethics, reporting of ethical doubts and other requests which do not constitute Internal Reporting. In case of this type of requests, the register shows only brief information about the contents of the request and the way in which it has been investigated.

6. Investigation related to the Report

6.1. Investigation, aimed at verification of the validity of Internal Reporting is conducted by the Ethics Officer, immediately after the receipt of the Report. At the request of the Ethics Officer, the Company will indicate in writing the persons authorized to participate in the Follow-up actions.

6.2. Ethics Officer shall reject the Internal Reporting, without initiating the investigation if the Report shows that it is manifestly unfounded, or if the letter was formulated in a way which prevents undertaking any checks or refers to issues of negligible harm.

6.3. Main principles valid for the Ethics Officer and any person involved in the investigation, are:

- 6.3.1. reliability and impartiality rule,
- 6.3.2. rule of protection of the identity and positive attitude towards the Whistleblower,
- 6.3.3. concentration rule, expressed in an effort to prevent.

6.4. Ethics Officer is obliged to provide Feedback to the Whistleblower within no more than 3 months from the date of confirmation, which is mentioned in item 5.11, unless the Whistleblower has not provided the contact address. If the confirmation has not been granted within the deadline indicated in item 5.11, the deadline of 3 months starts after 7 days from the date of making a Report, unless the Whistleblower has not provided the contact address.

6.5. Ethics Officer shall notify the Company about initiation of the investigation.

6.6. Ethics Officer shall collect information and materials allowing for verification of the Report. These activities are performed by the Ethics Officer or through only persons who have been authorized by the Company in writing to undertake or participate in the Follow-up actions.

6.7. During the investigation the Person concerned should have a possibility to respond to the accusations made against him/her, in the oral, written form or by presenting relevant documents.

6.8. Whistleblower has a possibility to respond to the explanations of the Person concerned and the right to obtain information about the status of investigation and contents of the decision of the Ethics Committee closing the proceedings in this case.

6.9. Ethics Officer and the person conducting the investigation in the Company has the right of access to any documents and contact with any person who may have information or knowledge necessary to explain

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the circumstances of the case, while ensuring compliance with the applicable law. In case of access to sensitive information, in particular company secret, the right of access to such information requires each time the consent of the President of the Management Board of the Company.

- 6.10. In case of activities performed during the investigation, consisting in conducting an interview, a person performing this activity draws up a note including information about data of the person involved in the interview, date and contents of the conversation.
- 6.11. A person taking part in the activity, who is not a Person concerned, may request keeping his/her identity secret, if the interest of the Group, Company requires so or if there is a justified concern that this person may be exposed to Retaliation.
- 6.12. During the investigation, documents and information regarding other Report may be used, provided that they are up-to-date and there are no circumstances justifying renewed performance of a given activity.
- 6.13. Investigation may be suspended in case of occurrence of the passing obstacle in conducting of the activity which is required for correctness of the proceedings, and renewed immediately after the obstacle for conducting these activities have ceased to be. Decision about suspension of the investigation made by a person conducting the investigation is subject to supervision by the Ethics Officer, regarding its rationale, and the decision made by the Ethics Officer is subject to supervision by the Ethics Committee.
- 6.14. During the investigation, a person conducting Follow-up action should take or initiate activities preventing occurrence or increase of the damage caused by the Breach of the Law or activities eliminating a possibility of its occurrence. If such an activity is an activity reserved to the competence of the Ethics Committee, a relevant motion shall be filed to the Committee. Such an activity may not significantly prolong nor prevent conducting of the investigation of the case.
- 6.15. The Final Report is a document closing the investigation. The Final Report is drafted by the Ethics Officer based on information and materials obtained during the investigation.
- 6.16. The Final Report includes:
- 6.16.1. description of the Breaches of the Law covered by the Report,
 - 6.16.2. description of activities carried out during the investigation,
 - 6.16.3. description of the actual status established as a result of the conducted investigation,
 - 6.16.4. indication of persons responsible for occurrence or a risk of occurrence of the Breach of the Law,
 - 6.16.5. description of damages caused by the Breach of the Law, in particular damages remaining to be eliminated,
 - 6.16.6. description of compensation claims made by affected persons,
 - 6.16.7. description of implemented protective measures,
 - 6.16.8. recommendation of the Company and recommendation of the Ethics Officer with respect to the way of closing the proceedings.
- 6.17. The Ethics Officer delivers the Final Report, immediately after it has been drawn up, to the Ethics Committee, while attaching documents created during the activities performed as a part of the investigation.
- 6.18. If during the investigation, the Ethics Officer determines that there occurred or are occurring other Breaches of the Law than the ones indicated in the Internal Reporting, he/she prepares a note describing such Breaches and initiate proceedings according to the rules of proceeding relevant for the Internal Reporting. Such a case is a separate cause conducted ex officio.

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6.19. The Ethics Officer proceeds in a similar way in case of receipt of correspondence, sent anonymously, against the rules of the Procedure, if contents of the correspondence indicate that there occurred or may occur Breach of the Law, and information provided in the correspondence allows for initiating the investigation.

7. Making decisions closing the investigation

- 7.1. Decision on closing the proceedings related to the case initiated as a result of Internal Reporting, shall be made by the Ethics Committee.
- 7.2. The Committee may request the Ethics Officer to carry out additional investigation, request additional explanations to be provided by the Ethics Officer or supplement the Final Report, if it decides that the contents of the Final Report makes it impossible to make the final decision in the case.
- 7.3. During the conducted proceedings, acting at the request of the Ethics Officer or at its own initiative, the Committee may take measures to prevent occurrence of damage, including a request for removing from execution of tasks for the Company of a Person to whom the Internal Reporting refers or any other person which – according to the findings obtained during the investigation – may be directly or directly responsible for the Breach of the Law – until making a decision finalizing the proceedings in this case.
- 7.4. Having considered the Final Report, in case of determining that all circumstances of the case necessary for making a decision have been explained, the Committee may:
- 7.4.1. terminate the proceedings in this case without any follow-up action, if during the investigation no Breach of the Law was established or Breach of the Law was of little significance;
 - 7.4.2. terminate the proceedings with reaching an agreement the party to which may include: a Whistleblower or a person which committed the Breach of the Law or a person who suffered a damage as a result of the Breach of the Law or a person which contributed to the Breach of the Law – if the type of the Breaches of the Law or damages resulting from such Breaches can be the subject to amicable resolution of the proceedings;
 - 7.4.3. make a request for application of disciplinary measures towards a person which committed the Breach of the Law. Depending on the type and effects of the Breach of the Law, such measures may include in particular:
 - 7.4.3.1. caution, including referral to the mandatory training with respect to applicable law and internal regulations,
 - 7.4.3.2. removing from execution of tasks during which the Breaches of the Law occurred,
 - 7.4.3.3. application of sanctions resulting from the concluded agreement or Labor Code,
 - 7.4.3.4. termination of the agreement based on which a person was performing work or providing services to the Company;
 - 7.4.4. filing a crime notification, in cases in which there is a justified suspicion of committing a crime which is prosecuted by public indictment.
- 7.5. The method of completion of proceedings and applied measures shall be adequate to the importance of the established Breach of the Law and aim at preventing Breaches of the Law in the future.
- 7.6. The Ethics Committee shall notify the President of the Management Board of Cyfrowy Polsat S.A. about the decision completing the proceedings. The President of the Management Board of Cyfrowy Polsat S.A. has the right to request renewed investigation of the case if he/she determines that the decision violates the interests of the Group or the Company. The request for renewed investigation of the case shall be notified by the President of the Management Board of Cyfrowy Polsat S.A. within 7

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days from the date of receipt of the decision of the Ethics Committee.

- 7.7. In order to prevent a possibility of occurrence of the Breach of the Law in the future, the Committee may recommend to the Management Board of the Company or the Management Board of an entity which performs the role of the contractor, subcontractor or which otherwise cooperates with the Company, and which committed the Breach of the Law, taking appropriate corrective actions, including introduction of changes to internal regulations.
- 7.8. If the Breach of the Law caused any damage, the Committee shall take measures intended to repair the damage, unless it is not possible or seriously hindered due to the nature of the damage.
- 7.9. The Committee may request the Ethics Office to monitor the implementation of the decision completing the proceedings in the said case, while in particular accounting for the protection of the Whistleblower against Retaliation.
- 7.10. The Committee, under preventive measures, may request organizing *ad hoc* or cyclic trainings the topics and participants of which may lead to popularizing the knowledge about the methods of preventing Breaches of the Law in the Company, about the rules of application of the Procedure or about the ethics system valid in the Company.

8. Protection of the Whistleblower

- 8.1. No form of Retaliation can be taken against the Whistleblower, or any attempts or threats of such Retaliation.
- 8.2. If the work was, is or will be performed under employment contract, the Whistleblower shall not suffer any Retaliation, consisting in particular in:
- 8.2.1. refusal to enter into employment contract,
 - 8.2.2. termination of employment contract with immediate effect,
 - 8.2.3. failure to conclude an employment contract for a specified time after termination of the agreement for a trial period, failure to conclude another agreement for a specified time or failure to conclude an agreement for indefinite time after termination of the agreement for specified time – where the Whistleblower had legitimate expectations that such an agreement will be concluded with him/her,
 - 8.2.4. reduction in wages,
 - 8.2.5. withholding of promotion,
 - 8.2.6. being neglected when granting other work-related benefits than the salary or reduction of the value of such benefits,
 - 8.2.7. demotion,
 - 8.2.8. suspension in performance of employee or business duties,
 - 8.2.9. handing over the to-date Whistleblower's duties to another employee,
 - 8.2.10. unfavorable change of location of work or working hours,
 - 8.2.11. negative performance assessment or employee reference,
 - 8.2.12. imposition or administering of any disciplinary measure, including financial penalty or measure of similar nature,

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- 8.2.13. coercion, intimidation, or ostracism,
- 8.2.14. mobbing,
- 8.2.15. discrimination,
- 8.2.16. disadvantageous or unfair treatment,
- 8.2.17. withholding the participation or neglecting when selecting people for participation in trainings improving professional qualifications,
- 8.2.18. unjustified medical referrals, including psychiatric referrals, unless the separate regulations envisage referring the employee to such examination.
- 8.2.19. blacklisting on the basis of a sector or industry-wise informal or formal agreement entailing that the person will not be able to easily find employment in the sector or industry,
- 8.2.20. causing financial loss, including loss of business and loss of income,
- 8.2.21. other harm, including to the Whistleblower's personal interests and reputation.

8.3. An attempt or threat to apply the measures mentioned in item 8.2 shall be also regarded as Retaliation due to the Reporting or Public disclosure. The employer shall be responsible for proving that the activities which are mentioned in items 8.2. and 8.3. are not the Retaliation.

8.4. If the work, function or other services were, are or are intended to be provided under another legal relationship than the employment contract which constitutes the basis for provision of work or services or holding a function, the rules laid down in items 8.2 and 8.3 shall apply accordingly, unless the nature of work, performed service or held function does not exclude application of such action towards the Whistleblower.

8.5. If the work, function or other services were, are or are intended to be provided under another legal relationship than the employment contract, Internal Reporting or External Reporting or Public disclosure cannot constitute the basis for Retaliation or an attempt or threat of Retaliation, including in particular:

- 8.5.1. termination, withdrawal or termination without notice of an agreement to which the Whistleblower is the party, in particular concerning the sale or delivery of goods or provision of services,
- 8.5.2. imposing of an obligation or refusal to grant, limit or revoking the right, permit or discount granted by the Company.

8.6. Internal Reporting or External Reporting or Public disclosure cannot constitute the basis for enforcing disciplinary action, or liability for damages, in particular on account of defamation, infringement of personal interests, copyrights, personal data protection regulations and obligation of professional secrecy – provided that the Whistleblower has justified reasons to believe that Reporting or Public disclosure is necessary for revealing the Breach of the Law according to the applicable law.

8.7. A person which suffered damages due to intentional Internal Reporting, External Reporting or Public disclosure made by the Whistleblower and containing false information, is entitled to seek damages or compensation for infringement of personal interests from the Whistleblower.

8.8. The Whistleblower who experienced Retaliation has the right to damages in the amount not lower than the average monthly remuneration in the national economy in the previous year, as announced for retirement-related purposes in the Official Journal of Laws of the Republic of Poland "Monitor Polski" by the President of the Main Statistical Office or the President of Main Statistical office or the right to

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compensation.

- 8.9. Protection against Retaliation also covers a Facilitator who assisted in making the Report and a Person related to the Whistleblower or a legal person or organizational unit assisting or related to the Whistleblower, in particular constitute the property of or employing the Whistleblower.
- 8.10. Retaliation against the Whistleblower, against a Facilitator or a Person related to the Whistleblower constitutes the violation of basic employee duties and may be the basis for imposing the sanctions by the Employer which are envisaged in the provisions of the Labor Law, including termination of the employment contract without notice. People working for the Company based on another legal relationship than the employment contract will be held responsible in a similar way.
- 8.11. Employees who made the Reporting and who were subjected to Retaliation are also entitled to assistance in rebuilding their professional careers. The form and scope of such assistance depend on individual status of this Employee. The aforementioned assistance may include a possibility of receiving professional consulting or training organized by the Company or the Group, change of the position, change of the organizational unit in the Company or change of the Company for which the Employee works.

9. Information on External Reporting

- 9.1. Whistleblower may file an External Report without previous reporting through internal channels (Internal Reporting).
- 9.2. External Reporting shall be accepted by the Polish Ombudsman or Public Authority.
- 9.3. External Reporting may have oral or written form.
- 9.4. External Reporting in document form may be made:
- 9.4.1. in paper form– to the correspondence address indicated by the Polish Ombudsman or Public Authority accepting the Report;
 - 9.4.2. in electronic form – to e-mail address or to e-mail address of an electronic inbox or to electronic service address, indicated by the Polish Ombudsman or Public Authority accepting the Report, or via dedicated Internet questionnaire or application indicated by the Public Authority as an application relevant for sending reports in electronic form.
- 9.5. Detailed rules of External Reporting shall be published by the Polish Ombudsman or Public Authority in the Public Information Bulletin.
- 9.6. External Reporting, which may constitute a crime, may be made to the Police.
- 9.7. External Reporting concerning the Breaches of the Law with respect to application of the Acts of European Union, financial interests of the Union or corporate income tax, which may constitute a crime:
- 9.7.1. against financial interests of the European Union,
 - 9.7.2. related to violation of public procurement regulations,
 - 9.7.3. related to the property of high value, posing a threat of high value damages or causing such damages
 - 9.7.4. bribery and paid protection,
 - 9.7.5. money laundering,

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9.7.6. falsifying and trading in falsified money, legal tenders or monetary instruments,

9.7.7. falsifying invoices or using such invoices,

may be also made to the Public Prosecutor's office.

10. Final provisions

- 10.1. The Procedure shall come into force within 7 days from the date of publishing on the website <http://www.grupapolsatplus.pl/pl/odpowiedzialny-biznes> and on the Intranet site and notifying the employees in the usual manner adopted at the Company.
- 10.2. Changes introduced to the Procedure shall be made applicable in the similar way.
- 10.3. The Company informs about the contents of the Procedure in the manner adopted for making announcements of the Company.
- 10.4. Ethics Commission– when necessary and at least once year – reviews the Procedure from the point of view of its compliance with the law and meeting of the needs with respect to accepting and examining the Internal Reporting.