

*INTERNAL REPORTING PROCEDURE*  
at  
*IMPACT CLEAN POWER TECHNOLOGY S.A.*

Document name	Internal reporting procedure
Date of first issue	
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Scope	Company bodies, own personnel, job applicants, former employees, apprentices and interns, contractors and their personnel
Reference to the value chain	Own operations and supply chain
Nature of the document	External (intended for publication on the website)
Process owner/position	HR and Administration Director /Compliance Officer TDJ

## What is the purpose of this Procedure?

1. As **IMPACT Clean Power Technology S.A.**, we have implemented an internal procedure for reporting violations of the law and taking follow-up action (hereinafter also referred to as the "Procedure") in order to ensure the highest standards of ethics and legal compliance, to fulfill our obligations under whistleblower protection regulations, and out of a sense of social responsibility for internal and external relations and care for the interests and image of our Company and the public interest.
2. The purpose of the Procedure is to:
  - a. protect the rights and interests of Whistleblowers and provide appropriate remedies if they are not treated fairly and appropriately in connection with reporting Violations, thereby reflecting our commitment to providing a safe environment for reporting and responding to suspected violations of the law;
  - b. effectively implement and execute ICPT ESG (Environmental, Social, Governance), and as a result, facilitate sustainable development reporting by our Company, as well as exercise due diligence in conducting business responsibly;
  - c. preventing violations of the law or threats thereof;
  - d. mitigating the legal and financial consequences in the event of early detection of a violation of the law or a threat thereof;
  - e. increasing the level of trust of our employees, associates, and contractors in our Company;
  - f. ensuring a reduction in the risk of reputational damage and strengthening the image of ICPT as an ethical and transparent entity.
3. The procedure specifies in particular:
  - a. the rules and procedure for making internal reports;
  - b. the group of persons who may make an internal report;
  - c. the actions we take to verify a Report and the measures we may apply if a violation is found.
4. The procedure applies if, as a Whistleblower, you make an Internal Report in a work-related context, regardless of the legal relationship that is, was, or was to be the basis for your work or services for our Company.
5. The HR and Administration Director is responsible for receiving internal reports, with the support of the Compliance Officer of the TDJ Group, to which we belong.
6. An internal review team consisting of designated persons employed by the Company is responsible for reviewing internal reports, including follow-up actions. This team may be supported by external experts.
7. To the extent that a violation of the law can be effectively remedied within the ICPT structure, we encourage you to use Internal Reports directly to our Company through the reporting channels listed below. To this end, we ensure efficient and effective follow-up and confidentiality of the report, including the identity of the Whistleblower and their protection, if they act in good faith.

## What do the terms used in the Procedure mean?

The following terms mean:

- a. **ICPT/We/Company** – IMPACT CLEAN POWER TECHNOLOGY joint-stock company with its registered office in Pruszków, at ul. Przejazdowa 22.
- b. **Follow-up action** – taken by the Review Team, ICPT, or an authorized public authority. Its purpose is to assess the accuracy of the information contained in the Report and to counteract the violation to which the Report relates. This includes, among other things: an investigation, initiating an inspection or administrative proceedings, reporting a crime, taking action to recover funds, or closing the case initiated by the Report;
- c. **retaliation** - direct or indirect action or omission in a work-related context, caused by the Report, which violates or may violate the rights of the Whistleblower or causes or may cause him or her unjustified harm, including the unfounded initiation of proceedings against him or her;
- d. **Report** - information, including a reasonable suspicion of an actual or potential violation of the law that has occurred or is likely to occur in our Company or in another entity with which you, as a Whistleblower, maintain or have maintained contact in a work-related context, or information that concerns an attempt to conceal such a violation;
- e. **Feedback** - information about planned or taken follow-up actions and the reasons for such actions, which will be provided to you as a Whistleblower by the Review Team;
- f. **work-related context** - past, present, or future activities related to the performance of work (regardless of the basis on which it is performed) or services or functions at ICPT, in the course of which the Whistleblower obtained information about a violation of the law and there is a possibility that they may experience retaliatory measures;
- g. **person concerned by the report** — a person or organization identified in the Report as having committed a violation of the law or being associated with such a person/organization;
- h. **Whistleblower** — a person who makes a Report in accordance with the rules set out in this Procedure;
- i. **Review Team** — a team consisting of persons appointed from among ICPT employees and the TDJ Group Compliance Officer to examine the merits of a specific internal Report.

## What violations can you report?

1. The subject of your Report may be any action or omission that is unlawful or intended to circumvent the law, relating to:
  - a. corruption;
  - b. public procurement;
  - c. financial services, products, and markets;
  - d. prevention of money laundering and terrorist financing;
  - e. product safety and compliance with requirements;
  - f. transport safety;
  - g. environmental protection;
  - h. radiological protection and nuclear safety;

- i. food and feed safety;
  - j. animal health and welfare;
  - k. public health;
  - l. consumer protection;
  - m. protection of privacy and personal data;
  - n. security of networks and ICT systems;
  - o. financial interests of the Polish State Treasury, local government units, and the European Union;
  - p. the internal market of the European Union, including public law principles of competition and state aid, and taxation of legal persons;
  - q. constitutional freedoms and human and civil rights - occurring in relations between individuals and public authorities and not related to the areas indicated above.
2. Furthermore, as we wish to conduct our business in a transparent manner, you may also report violations of:
- a. the TDJ Group Code of Ethics, which we are obliged to apply;
  - b. the Company's compliance documents, including codes, policies, and procedures;
  - c. the Work Regulations;
  - d. the Remuneration Regulations.
3. The reporting procedure specified in the Procedure is not intended for reporting cases concerning private life or conflicts if they are not directly related to the activities of our Company. The Procedure is not intended for reporting irregularities that only affect your rights or when the Report would be made solely in your individual interest.

## Who can report a Violation?

You can report a Violation to us under this Procedure if you are:

- a. Our employee, including a former employee,
- b. a temporary employee who performs work for us,
- c. a job applicant - in relation to violations that you became aware of during the recruitment process for our Company,
- d. a person who works with us on the basis of a civil law contract, including as part of your own business activity,
- e. our contractor, supplier, or business partner,
- f. a shareholder of ICPT,
- g. a member of the Management Board or Supervisory Board, or a proxy of ICPT,
- h. a member of our contractors' staff,
- i. our intern, volunteer, or apprentice.

## When does the Procedure not apply?

The Procedure does not apply:

- a. if the report does not concern violations referred to in Chapter III, sections 1 and 2;
- b. if you obtain information about the Violation without any context related to your work for ICPT;
- c. if you knowingly make an internal Report knowing that no violation of the law has occurred (bad faith).

## Who accepts internal reports at ICPT?

1. The HR and Administration Director ensures the efficient functioning of the anti-violation system, in particular by accepting Reports. To the extent that a report would concern, even indirectly, the HR and Administration Director or the area he supervises, it is accepted by the TDJ Group Compliance Officer.
2. The heads of organizational units cooperate with the persons who receive the Report and with the Review Team in the following areas:
  - a. clarifying the circumstances of the events described in the Report,
  - b. ensuring conditions conducive to the early detection and removal of Violations in the subordinate organizational unit.
3. If you need additional information or guidance regarding a potential or already submitted Report, you can contact the TDJ Group Compliance Officer by email at [compliance@tdj.pl](mailto:compliance@tdj.pl).

## How can you report a Violation?

1. You can make an internal report:
  - a. Through a dedicated system for handling Reports, Whistleblower Software, at <https://whistleblowersoftware.com/secure/impact>. This system allows you to report a violation either verbally or in writing. To create a Report, simply follow the instructions on the website;
  - b. verbally. To do so, contact the HR and Administration Director at [beatabiala@icpt.pl](mailto:beatabiala@icpt.pl) with the subject line **"Report."** A face-to-face or online meeting (depending on your preference) will be arranged at a mutually agreed time within 14 days of receiving your request at the latest;
  - c. by completing and sending a written report to our headquarters with the note **"Confidential – for the attention of the HR Director/Compliance Officer."** A template can be found in Appendix 2 to the Procedure.
2. If, in your opinion, the Report may – even indirectly – concern the HR and Administration Director or the area he supervises, please send it to the TDJ Group Compliance Officer at [compliance@tdj.pl](mailto:compliance@tdj.pl) with the note "Report" or contact us at this address if you wish to report the Violation during a face-to-face meeting.
3. You can report a Violation anonymously (i.e., without providing any information that could identify you) or by providing your personal details. Please note that even if you provide your personal details, we will keep them completely confidential. At the same time, an anonymous report, especially if you do not provide your contact

details, may significantly hinder the collection of all important information and informing you about how your report will be investigated.

4. In order to facilitate the accurate and objective investigation of the case and appropriate follow-up by the persons reviewing the Report, we ask you to provide at least the following information in your report:
  - a. a description of the case that is as precise as possible, indicating the relevant facts that are important;
  - b. the context of your work at ICPT in which you became aware of the reported Violation;
  - c. who, in your opinion, committed or plans to commit the Violation;
  - d. whether the Violation has already occurred or may occur in the future;
  - e. how you learned about the matter;
  - f. persons who are or may be involved in the case or possible witnesses, if known to you.
8. You can also supplement your report with any evidence you have collected (e.g., email correspondence, screenshots of instant messages, photographs, voice or video recordings).
9. The absence of all the above information in your Report will not affect its acceptance and examination. We will also investigate the matter if you provide incomplete information in your Report, as long as it is sufficient for us to take action. If this proves impossible, the person who accepted your Report or the Review Team may contact you to supplement it.
10. If you provide your contact details in the Report, you will receive confirmation of its acceptance within 7 days of receipt.

## What actions can we take as a result of the Report?

1. The person who accepted your Report will conduct a preliminary verification to determine whether it meets the conditions specified in the Procedure. If the information contained in the Report needs to be supplemented or clarified, they will contact you, provided that you have provided your contact details.
2. If, at the initial stage, it turns out that the Report:
  - a. is manifestly unfounded;
  - b. it was submitted through a channel other than that specified in Chapter VII, sections 1 and 2 above;
  - c. it is submitted in a manner that prevents further proceedings due to the scope of the information provided therein, and it is impossible to supplement it;
  - d. was submitted in bad faith;
  - e. it goes beyond the scope of the Procedure or has been submitted by a person who, pursuant to Chapter IV, cannot obtain the status of a Whistleblower, the person who received it will leave it unexamined and will inform you immediately if you provide your contact details
3. If the Report meets the conditions specified in the Procedure and its content justifies the initiation of an investigation, the appointed Review Team shall take steps to clarify all the circumstances contained therein.
4. If, in the course of the substantive examination of the Report, the Review Team finds that:
  - a. the information contained therein has already been the subject of a previous Report - yours or someone else's - and does not contain any new, relevant information;
  - b. the violation that is the subject of the Report has already been responded to appropriately by us, it will refrain from further examination and inform you accordingly.

5. After clarifying all the circumstances, the Review Team will decide on the validity of the Report and issue recommendations for further follow-up actions.
6. Regardless of the stage of the investigation, if you leave your contact details, the Team will provide you with feedback within 3 months of confirming receipt of the Report or (if it has not confirmed receipt because you did not provide your contact details earlier) within 3 months and 7 days of making the Report.

## How do we ensure the confidentiality of the Report?

1. Your identity and the content of your Report are known only to the persons who accepted it, the members of the Team reviewing it, and the persons taking follow-up action, except in the following situations:
  - a. when you expressly agree to their disclosure;
  - b. when disclosure of your identity is necessary for the proper investigation of the case and follow-up action;
  - c. if you make a Report in bad faith;
  - d. when disclosure of your identity is our obligation under applicable law, including at the request of public authorities, law enforcement agencies, or a court.
2. We only allow persons who have received our written authorization to receive and verify Reports, take follow-up action, and process personal data. These persons are required to keep confidential all information, including personal data, to which they have access in the course of receiving and verifying Reports and taking follow-up action, even after the end of their cooperation with us.

## What follow-up actions can we take?

1. If:
  - a. the violation of the law can be effectively remedied within the organizational structure of ICPT – the Review Team takes specific corrective measures appropriate to the case;
  - b. the violation of the law cannot be effectively remedied within the ICPT organizational structure, the Review Team notifies law enforcement authorities or takes action to initiate appropriate legal proceedings;
  - c. The report proves to be unfounded – the Review Team will confirm this and close the case.
2. If the feedback did not contain information about planned or taken follow-up actions and the reasons for such actions, the Review Team will provide you with this additional information.

## Prohibition of retaliatory actions

1. We ensure:
  - a. protection against retaliation, in particular by strictly prohibiting it and making our team aware of what constitutes retaliation, how to prevent it, respond to it, and counter it;
  - b. respect and protection of the confidentiality of the identity of the Whistleblower, the Person concerned by the report, and other persons indicated in the Report, as well as the confidentiality of Information about the violation, including adequate protection of personal data.

2. If you experience retaliatory actions, threats thereof, or suspect that you may become a target of such actions, please contact the TDJ Group Compliance Officer at [compliance@tdj.pl](mailto:compliance@tdj.pl).
3. If you are a Whistleblower, we do not allow retaliatory actions or attempts or threats of retaliation against you, including in particular:
  - a. refusal to hire – regardless of its legal basis,
  - b. termination or termination without notice of your contract with us,
  - c. reduction in remuneration,
  - d. discrimination, harassment, unfavorable or unfair treatment,
  - e. intimidation, mobbing, or exclusion,
  - f. sexual harassment, violation of personal rights,
  - g. suspension of promotion omission from promotion or training to improve qualifications,
  - h. omission in the awarding of other work-related benefits or reduction of their amount,
  - i. transfer to a lower position,
  - j. suspension from duties,
  - k. transfer of your current duties to another person,
  - l. unfavorable change of place of work or work schedule,
  - m. negative assessment of work performance or negative opinion about work,
  - n. disciplinary action,
  - o. violation of your personal rights or those of your supporters or loved ones.
4. The behaviors described in paragraph 3 are not retaliatory if they are dictated by objectively justified reasons.
5. Retaliatory action also includes the termination of a contract to which you, as a Whistleblower, are a party, in particular concerning the sale or delivery of goods or the provision of services, withdrawal from such a contract, or termination without notice.
6. The prohibition of and protection against retaliatory actions covers not only you as a Whistleblower, but also the person who helps you make the Report or a person associated with you.

## How do we process personal data?

1. In order to secure and protect personal data obtained in connection with Reports, we use solutions that guarantee the protection of personal data in accordance with the provisions of the General Data Protection Regulation (hereinafter: "GDPR").
2. The controller of the Whistleblower's personal data processed in connection with the Report is IMPACT CLEAN POWER TECHNOLOGY S.A. with its registered office in Pruszków, at ul. Przejazdowa 22;
3. For matters related to the processing of your personal data, you can contact our Data Protection Officer at [rodo@icpt.pl](mailto:rodo@icpt.pl) or at our registered office address.
4. We will process your personal data as a Whistleblower for the purpose of:
  - a. receiving and reviewing the Report, which is our legal obligation under the Whistleblower Protection Act (Article 6(1)(c) of the GDPR);
  - b. establishing, securing, investigating, or defending against claims related to the Report, which is our legitimate interest within the meaning of Article 6(1)(f) of the GDPR;
5. To the extent that you agree to disclose your identity, we will process your data on the basis of this consent (Article 6(1)(a) of the GDPR). You may withdraw your consent at any time, but please note that this will not affect the lawfulness of our processing of your data up to that point.



6. We may transfer your data only to the extent that we are required to do so by generally applicable law, in particular if, due to the content of the Report, it is necessary to notify the relevant public authorities.
7. If you agree to disclose your identity, we will transfer your data in particular to the persons you have indicated in the Report as potential perpetrators of the violation and to other persons to the extent justified by the circumstances of the case.
8. We will not collect your data that proves unnecessary for the proper consideration of the Report – we will immediately delete such data. We will store the rest for 3 years from the end of the calendar year in which we complete the follow-up actions or after the completion of the proceedings initiated by these actions.
9. You have the right to request access to your personal data, its rectification, deletion, or restriction of processing, as well as the right to object to processing, in accordance with the provisions of the GDPR.
10. If you believe that we are processing your data in violation of the regulations, you may lodge a complaint with the President of the Personal Data Protection Office in writing to the address of its headquarters or via the ePUAP platform.
11. You provide your data voluntarily, but it is necessary for us to accept and consider your request, as well as to protect you from retaliation.
12. We will not:
  - transfer your data outside the European Economic Area or to an international organization;
  - subject it to automated processing, including profiling.

## External reports

1. Regardless of the possibility of internal reporting through the reporting channels we provide, you may make an external report to the competent public authorities, in particular if:
  - a. within the deadline for providing feedback, the team reviewing the report does not take follow-up action or provide you with feedback, despite the fact that you have left your contact details with them, or
  - b. you have reasonable grounds to believe that the breach may pose a direct or obvious threat to the public interest, or
  - c. you have reasonable grounds to believe that the internal report will expose you or your loved ones to retaliation, or
  - d. you suspect that there is little likelihood of us effectively addressing the violation due to the specific circumstances of the case.
2. External reports are accepted by the Ombudsman or another public authority whose jurisdiction includes taking appropriate follow-up action on the report. Detailed information on this subject can be found on the Ombudsman's website.

## Final provisions

1. The procedure was established after consultation with the trade unions operating at 20.11.2025 representatives of the employees.

2. The provisions of the Procedure do not exclude the application of other internal regulations in force at ICPT or generally applicable regulations.
3. The Procedure shall be reviewed at least once a year.
4. The Procedure shall enter into force on 28.11.2025.