

## EP Group Policy on Reporting of Serious Concerns

### 1. DEFINITIONS

For the purposes of this Policy the below mentioned terms are defined as follows:

<b>Business Partner</b>	means any individual or organization an Employee encounters in the course of his or her work for EP Group, which includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties;
<b>Compliance Department</b>	means a department or an individual (Compliance Officer) of EP Group Company that ensures that EP Group Company adheres to relevant laws and regulations and has in place internal procedures and controls to identify and manage regulatory risk; in case the EP Group Company does not have a Compliance Department or Officer, the compliance function pertains to its statutory body;
<b>Designated Person</b>	means an Employee designated by the EP Group Company as a point of contact to raise any serious concerns and also to lead the investigation on the reported concern, such as the head of Human Resources or Compliance Department, or the relevant Director/Head of the business area to which the concern relates or another senior manager; this responsibility might be also shared according to the areas to which the concern relates;
<b>Employee(s)</b>	means all employees, directors and officers of EP Group and all persons working on a contract basis, whether on a temporary or a permanent basis, part-time or full-time;
<b>EP Group</b>	means EP Group, a.s. and all companies that are directly or indirectly controlled by it;
<b>EP Group Company</b>	means any company which forms part of EP Group;
<b>EP Group Policies</b>	means all EP Group Policies, such as Tax Governance Policy, Anti-corruption and Anti-bribery Policy, Anti-money Laundering Policy, Environmental Policy, KYC Directive, Asset Integrity Policy, Bio-diversity Policy, Equality, Diversity and Inclusion Policy, etc.;
<b>Good Faith</b>	means that the individual reasonably believes or perceives the information reported to be true at the time of reporting;
<b>Human Resources Department</b>	means a department of EP Group Company that performs human resource management, overseeing various aspects of employment, such as compliance with labor law and employment standards, administration of Employee benefits, organizing of Employees files

with the required documents for future reference, and some aspects of recruitment and Employee offboarding;

<b>Policy</b>	means this Policy on Reporting of Serious Concerns;
<b>Reporting Person</b>	means one of the Employees, who has reported a serious concern according to the Policy;
<b>Victimisation</b>	means that continued employment and opportunities for future promotion or training is prejudiced because the Reporting Person has raised a legitimate concern.

## **2. PURPOSE OF THE POLICY**

The Policy's purpose is to provide Employees the means of reporting compliance concerns and compliance violations without fear of retaliation or retribution, and to set out the way in which any serious concerns that they have may be raised and how these concerns are dealt with.

## **3. SCOPE**

The Policy applies to all Employees in all countries and territories that EP Group operates in and relates, as a minimum, to reporting in line with the applicable laws and regulations of the countries in which the EP Group Companies operate in. EP Group Companies are strongly encouraged to consider extending the scope of reporting beyond the scope of their country's legislation to allow reporting in Good Faith of a serious concern about any suspected, actual or potential violation of law, regulations or EP Group Policies.

## **4. BASIC PRINCIPLES**

EP Group believes that speaking out and reporting serious concerns is essential for safety, legal and financial compliance and ultimately a successful business.

In accordance with EP Group's commitment to promoting and encouraging a culture of openness, integrity and accountability, EP Group expects and encourages Employees who have a serious concern about any aspect of the business to come forward and voice those concerns, without fear of any personal repercussions.

If an Employee believes there is a serious concern that needs to be raised, he or she considers the appropriateness and feasibility of attempted informal resolution by discussion in the first instance with the line manager or another colleague in a relevant position of seniority. In the alternative the matter could be raised through the procedure according to this Policy.

Reported concerns shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## **5. COMMITMENTS AND PROCESS**

### **5.1. Commitments**

EP Group and EP Group Companies take all allegations of malpractice seriously and do not tolerate any Victimisation of Employees who raise genuine concerns and report issues in the public interest. EP Group Employees should be watchful for illegal activities and unethical conduct or anything that might prejudice safety and report anything of that nature they become aware of.

### **5.2. Responsibilities**

Division of powers and responsibilities according to the Policy among EP Group Company's departments and bodies is set in its internal processes and rules of operations in line with the four eyes principle.

In the absence of such division of powers and responsibilities, the Human Resources Department of EP Group Company is accountable for receiving, initiating and investigating all reported concerns in accordance with the Policy procedure. The EP Group Company Compliance Department is consulted on legal issues. Other departments or bodies of EP Group Company might be included in the investigation process based on the relevance and the EP Group Company's internal processes and rules of operations. The results of the investigation together with possible recommendation on further steps are submitted to the EP Group Company Board.

### **5.3. Ban on Victimisation**

The Reporting Person shall not be Victimised for raising a matter under this procedure. Victimisation of any Reporting Person raising a qualified disclosure is a disciplinary offence. If a Reporting Person believes to have suffered any such Victimisation, he or she should inform a Designated Person immediately. If misconduct is discovered as a result of an investigation under this procedure, the EP Group Company's disciplinary procedure is used, in addition to any appropriate external measures. An instruction to cover up any wrongdoing is itself a disciplinary offence. If told not to raise or pursue any concern, even by a person in authority such as a manager, an Employee should not agree to remain silent, and should report the matter directly to the Designated Person.

### **5.4. Procedure**

Any matter raised under this procedure is investigated thoroughly, promptly and confidentially, and the outcome of the investigation is reported back to the Reporting Person.

EP Group Company adopts, in line with the applicable laws and regulations of the country in which EP Group Company operates in, a detailed procedure on investigation of concerns raised according to this Policy, respecting the following principles:

- i. the point of contact to raise any serious concerns to is determined;
- ii. undertakings in respect of the confidentiality and protection of the source of the concern are included;
- iii. the investigation is carried out as quickly as possible, without affecting the quality of the investigation;
- iv. a written report when the investigation is complete is provided to the Reporting Person, informing of the findings of the investigation and any action that is proposed;
- v. possible corrective actions are considered;
- vi. a report to the Company board of serious concerns reported is drafted on a regular basis.

### **5.5. Confidentiality and Anonymity**

EP Group Company establishes internal or external channels for receiving concerns raised according to this Policy which are designed, set up and operated in a manner that ensures the confidentiality (to

the extent possible) of the identity of the Reporting Person and prevents access to non-authorised Employees. EP Group Company shall consider establishing at least one of the channels in such a way to also enable anonymous submission of concerns, such as a hotline.

## **6. APPLICATION OF THE POLICY TO BUSINESS PARTNERS**

EP Group aims to encourage openness and will support anyone who raises genuine concerns in Good Faith under this Policy, even if they turn out to be mistaken.

EP Group Companies are encouraged to extend the scope of reporting to their Business Partners to enable them to raise concerns about any issue relating to EP Group or suspicion of violation of the EP Group Policies at the earliest possible stage. In that case the principles and process according to the Policy shall apply *mutatis mutandis* for dealing with such concerns.

## **7. IMPLEMENTATION**

The Policy is implemented by all EP Group Companies into their internal processes and rules of operations. Such implementation also includes adoption of a detailed procedure for investigating of concerns reflecting the EP Group Company structure and scope of business as well as the applicable laws and regulations of the country in which EP Group Company operates in.

*Approved by the EP Group, a.s. Board of Directors on 5 September 2024*