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Procedure for anonymously reporting violations of law and ethical standards and procedures			
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1. PURPOSE AND SUBJECT MATTER OF THE INTERNAL PROCEDURE

This procedure defines the rules of conduct to be followed at the MOSTOSTAL ZABRZE Group in relation to actual or potential violations of law, ethical standards and procedures adopted at the MOSTOSTAL ZABRZE Group.

2. LEGAL BASIS

Article 97d of the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies;

3. SCOPE OF APPLICATION

The Procedure applies at MOSTOSTAL ZABRZE S.A. and in other companies of the MOSTOSTAL ZABRZE Group.

4. TERMINOLOGY AND ABBREVIATIONS

MOSTOSTAL MZ	MOSTOSTAL ZABRZE S.A.
MOSTOSTAL ZABRZE Group, GMZ	All the entities that make up the Group, including the parent company - i.e. MOSTOSTAL ZABRZE S.A. and its subsidiaries
Member of the MZ Management Board	Member of the Management Board of MOSTOSTAL ZABRZE S.A.
Member of the MZ Supervisory Board	Member of the Supervisory Board of MOSTOSTAL ZABRZE S.A.
Informer / Notifier / Reporting person	employee, customer, contractor, person performing activities for a GMZ company or any other stakeholder who reports a violation of laws, ethical standards and procedures in accordance with this Procedure
Violation	an action that does not comply with the provisions of the applicable law, internal regulations or ethical standards in force at GMZ
Employee	a person employed in a GMZ company on the basis of an employment contract, as well as on the basis of a contract of mandate, contract for specific work or another contract of similar nature
Employer	a company belonging to the MOSTOSTAL ZABRZE Group
Person(s) authorised to receive reports	person authorised to receive information on reported Violations in accordance with this Procedure (Member of the MZ Management Board, Member of the MZ Supervisory Board, Internal Auditor)
Office	the Main Office located at the company's registered office, i.e. in Gliwice at ul. S. Dubois 16
Comittee	a team appointed by the MZ Management Board or the MZ Supervisory Board to investigate a violation report

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5. RESPONSIBILITIES AND POWERS

- a) The Internal Auditor shall be responsible for:
- receiving violation reports, including the operation of a contact box labelled "REPORTING OF VIOLATIONS",
 - protecting the identity of the Informer,
 - immediately notifying a Member of the Management Board of MOSTOSTAL ZABRZE S.A. or a Member of the Supervisory Board of MOSTOSTAL ZABRZE S.A. of any violation report submitted in writing, in accordance with the rules described in this Procedure,
 - informing the Data Protection Officer about reports in the area of personal data,
 - providing the Informer (if the Informer has disclosed their identity) with an acknowledgement of the receipt of the violation report, and instructing them on the extent of rights and obligations arising from this Procedure,
 - keeping a register of violations,
 - carrying out activities aimed at clarifying reported violations in accordance with the rules described in this Procedure and drawing up a report on these activities,
 - keeping and safeguarding the documentation gathered during the investigation of the reported violation.
- b) The Internal Auditor shall have the power to:
- request the other Persons authorised to receive reports to set up a Committee to investigate the reported violation.
- c) The other Persons authorised to receive reports (Member of the MZ Management Board, Member of the MZ Supervisory Board) shall be responsible for:
- receiving violation reports submitted by email and forwarded by the Internal Auditor,
 - protecting the identity of the Informer,
 - carrying out an investigation of the reported violation.
- d) The other Persons authorised to receive reports (Member of the MZ Management Board, Member of the MZ Supervisory Board) shall have the right to:
- set up a Committee to investigate the reported violation, including setting up a Committee at the request of the Internal Auditor.
- e) The Office's employees shall be responsible for:
- immediately forwarding mail marked "confidential - violations" or "confidential violations - to the MZ Supervisory Board" to the GMZ Internal Auditor without opening the mail.
- f) The Informer shall have the right to:
- choose the method of submitting reports, referred to in sec. 6.2.3 and 6.2.4,

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- remain anonymous,
 - have their personal data protected if they decide to make a public report,
 - be protected from repressive actions, as referred to in sec. 6.4.
- g) The Informer shall be obliged:
- not to disclose information about the reported violation to third parties, unless the Informer is obliged to do so by law.
- h) Managers of organisational units and construction sites in individual GMZ companies shall be obliged:
- to be aware of the provisions of this Procedure and to familiarise all subordinate employees with them.

6. DESCRIPTION OF THE PROCEDURE

6.1. Legal basis indicating the main areas of violation

- 6.1.1 Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (Market Abuse Regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC,
- 6.1.2 Regulation (EU) 2017/ 1129 of the European Parliament and of the Council of 14 June 2017 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,
- 6.1.3 Act of 16 October 2019 amending the Act on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organised Trading, and Public Companies and certain other acts,
- 6.1.4 Standards recommended for the anti-corruption compliance management system and whistleblower protection systems in place at companies listed on the markets organised by the Warsaw Stock Exchange.

6.2. Reporting of violations

- 6.2.1 A person who identifies a violation at GMZ, acting in good faith on the basis of the facts, shall immediately make a report in accordance with this Procedure.
- 6.2.2 The report shall include:
- the date or period during which the violation occurred,
 - identification of the person(s) who committed the violation,
 - a description of the incident - an indication of what the violation of provisions consists of

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- identification of possible witnesses to the violation,
- possible evidence of the violation,
- a description of other circumstances relating to the violation which, in the opinion of the person reporting, may be relevant for the assessment of the validity of the violation.

6.2.3 Methods of submitting reports:

- a) by email to: naruszenia@mz.pl, subject to sec. 6.2.4.
- b) by registered letter to the following address: 44-100 Gliwice, ul. Stanisława Dubois 16, marked "confidential - violations", subject to sec. 6.2.4.
- c) by means of a contact box designated for the submission of reports and labelled "REPORTING OF VIOLATIONS", located at MZ's registered office in Gliwice at ul. S. Dubois 16 on the ground floor next to room 006 (location outside the security camera range), in a sealed envelope, marked "confidential - violations" or "confidential-violations - to the MZ Supervisory Board". In order to keep Informers as anonymous as possible, the contact box will be emptied every Monday after 4 p.m.

6.2.4 The Informer may report a violation directly to the MZ Supervisory Board if the violation concerns a Member of the MZ Management Board or if, in the opinion of the Informer, the MZ Management Board failed to investigate, within a reasonable time, the violation previously reported to it. In such a situation, the report should be submitted directly to the Supervisory Board by email to naruszenia-RN@mz.pl or by post to the following address: 44-100 Gliwice, ul. Stanisława Dubois 16, marked "confidential-violations - to the MZ Supervisory Board" or by means of a contact box in a sealed envelope marked "confidential-violations - to the MZ Supervisory Board".

6.2.5 The reporting person(s) **shall have the right to anonymity (confidentiality of their identity).**

6.2.6 MOSTOSTAL ZABRZE shall not take any steps to establish the identity of the Informer if the Informer does not disclose it themselves.

6.2.7 In order to carry out the investigation efficiently or if further clarification is required, Informers may disclose their identity when reporting violations. In cases where the nature of the violation requires action to inform the relevant law enforcement authorities, disclosure of the Informer's identity may be necessary for further action by those authorities.

6.2.8 The identity of the Informer who has chosen to disclose it and the identity of the person(s) alleged to have committed the violation, including where the identity of such persons has not been provided but is possible to disclose, shall be subject to legal protection in accordance with data protection legislation. By disclosing their identity, the Informers simultaneously consent to the processing of their personal data by MZ, as the personal data controller, for the purpose necessary to properly verify the report in accordance with the provisions of the Personal Data Protection Act.

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6.2.9 The personal data contained in the reports shall be deleted within 12 months from the end of the month in which the report was submitted to the person authorised to receive reports. This period may be extended due to the unfinished investigation process.

6.3. Procedure in case of receiving a violation report

- 6.3.1. The GMZ Internal Auditor shall be the person responsible for receiving email reports and operating the contact box located in Gliwice at ul. S. Dubois 16.
- 6.3.2. Access to the email inbox naruszenia@mz.pl shall also be granted to the Member of the MZ Management Board designated to directly supervise violation report cases.
- 6.3.3. Only an authorised member of the MZ Supervisory Board shall have access to the email inbox naruszenia-RN@mz.pl.
- 6.3.4. If GMZ receives correspondence in paper form, including that addressed directly to the Supervisory Board, the Office shall immediately forward the mail without opening it to the GMZ Internal Auditor.
- 6.3.5. The Internal Auditor shall be obliged to immediately inform a Member of the MZ Management Board or a Member of the MZ Supervisory Board of a violation report that has been submitted to the Internal Auditor in paper form (registered letter, or a letter submitted using the "REPORTING OF VIOLATIONS" box).
- 6.3.6. The MZ Management Board or the MZ Supervisory Board, depending on which of these bodies is the addressee of the violation report, may decide to set up a Committee to initiate an investigation.
- 6.3.7. The Internal Auditor or, in the case of setting up a Committee, the entire Committee shall carry out activities to establish the circumstances of actual or potential violations of law, internal regulations or ethical standards in force at GMZ. These activities shall be carried out within a maximum of 14 days from the date of receipt of the violation. This deadline may be extended in justified cases, with the prior consent of the MZ Management Board or the MZ Supervisory Board, depending on which of these bodies is the addressee of the violation report.
- 6.3.8. The Internal Auditor or, in the case of setting up a Committee, the entire Committee shall draw up a report on these activities which shall include a detailed description of the violation report submitted and the violations indicated therein, the follow-up action taken after receiving the violation report, where necessary, and final findings regarding the information provided in the violation report.
- 6.3.9. The report shall be forwarded to the MZ Management Board as soon as it is drawn up. On the basis of the investigation results obtained, disciplinary or legal action is taken against those who have committed violations of the law or regulations in force at GMZ and ethical standards.

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- 6.3.10. When action is to be taken against a Member of the MZ Management Board, appropriate action shall be taken by the MZ Supervisory Board.
- 6.3.11. The person authorised to receive reports shall, if possible, give the Informer an acknowledgement of the receipt of the violation report, provide instructions on the right to anonymity, the obligation of confidentiality and the next steps to be taken.
- 6.3.12. The Informer may expect the Person authorised to receive reports to provide information about further action regarding the ongoing investigation, but where appropriate, the Person authorised to receive reports may withhold details of the case or will limit themselves to the most relevant matters.
- 6.3.13. In the event of a positive verification and acknowledgement of the validity of the report, the person identified in the report shall be informed, without disclosing the details of the Informer. This information shall be provided no later than 7 days after the completion of the activity.
- 6.3.14. Information related to a violation is confidential and may constitute a business secret. Informers or persons participating in the investigation shall be prohibited from disclosing information about reported violations to third parties, unless the Informer is required to do so by law. Informers or other persons who have unlawfully disclosed the above information to third parties should expect the possibility of being held liable for this.
- 6.3.15. Persons authorised to receive violation reports must protect the identity of the Informers and other details of the violations, as well as details of the investigation, by sharing information about the violations only with other authorised persons and only as far as it is strictly relevant to the case. An exception to the principle of confidentiality is when disclosure of information relating to the violation is required by law, at the request of courts and public authorities, including the public prosecutor or the capital market regulator.
- 6.3.16. The rules for reporting data protection violations are described in the Personal Data Protection Policy. If the Internal Auditor identifies a report in the area of personal data, they are required to inform the Data Protection Officer.

6.4. Obligations to the Informer

Each Informer shall be protected from repressive, discriminatory or other types of unfair treatment, regardless of whether they have provided information, contributed to the provision of information or assisted in an investigation,

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GMZ entities have an obligation to protect the Informer from repressive, discriminatory or other types of unfair treatment.

To that end:

a ban on this type of action is introduced even if the violation was reported in good faith, but when the investigation conducted shows that the violation did not occur, the principle of training employees about prohibited actions, including repressive, discriminatory or other types of unfair treatment and the consequences of such behaviour is introduced.

7. QUALIFICATIONS

1. Heads of Organisational Units and construction sites in individual GMZ companies should be familiar with the provisions of this procedure and familiarise all subordinate employees with them.
2. GMZ entities should provide initial training to employees on reporting violations in accordance with this procedure and other related documents. Any further training in this area is the responsibility of the immediate superior.

8. DOCUMENTATION AND RECORDS

1. The register of reported violations and all documentation received by MZ or collected in the course of the investigation and explanatory proceedings is kept by the Internal Auditor in a specially designated place and properly secured from access by third parties.
2. Documents and other media related to the report are archived for a period of 5 years. In the event of a negative verification of the validity of the report of violations, the Person authorised to receive reports immediately deletes the personal data contained in the report, and leaves other information contained in the report and information about the actions taken.

9. RELATED DOCUMENTS

- Mission of Mostostal Zabrze Group, principles of operation of MZ and values of MZ employees,
- Internal Procedure for Anti-Money Laundering and Countering the Financing of Terrorism,
- Anti-Mobbing and Anti-Discrimination Procedure,
- Personal Data Protection Policy,
- Anti-Corruption Policy,
- Employee Handbook.

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10. LIST OF APPENDICES

Appendix 1 - Register of violations.

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No.	Description of changes	Signature
	End of changes	