

**PROCEDURE FOR REPORTING AND FOLLOWING-UP ON BREACHES OF LAW
IN THE ENTER AIR S.A. CAPITAL GROUP**

§ 1

Introduction

1. This Procedure is introduced pursuant to the provisions of the Law on the Protection of Whistleblowers of June 14, 2024 (Journal of Laws of 2024, item 928).
2. This Procedure constitutes the procedure referred to in Article 97d of the Act of July 29, 2005 on Public Offering, Conditions Governing the Introduction of Financial Instruments to Organized Trading, and Public Companies (i.e., Journal of Laws of 2019, item 623).

§ 2

Purpose of the Procedure

1. This Procedure establishes the rules and procedure for reporting breaches of law, understood as an act or omission that is unlawful or intended to circumvent the law, concerning:
 - 1) corruption;
 - 2) public procurement;
 - 3) services, products and financial markets;
 - 4) Anti-Money Laundering and Countering the Financing of Terrorism;
 - 5) Product safety and Compliance;
 - 6) transport safety;
 - 7) environmental protection;
 - 8) radiological protection and nuclear safety;
 - 9) Food and feed safety;
 - 10) animal health and welfare;
 - 11) public health;
 - 12) consumer protection;
 - 13) protection of privacy and personal data;
 - 14) Network and ICT system security;
 - 15) financial interests of the Treasury of the Republic of Poland, the local government unit and the European Union;
 - 16) European Union's internal market, including the public law principles of competition and state aid and corporate taxation;
 - 17) Constitutional freedoms and rights of man and citizen - occurring in the relations of the

individual with public authorities and unrelated to the areas indicated in points 1-16 above;

- 18) procedures and ethical standards applicable to the Company, including those related to managing conflicts of interest and preventing the disclosure and use of confidential or trade secret information.

§ 3

Definitions

Whenever this Procedure refers to:

1. **Retaliatory action** - it shall be understood as a direct or indirect act or omission in a work-related context that is caused by a notification or public disclosure and that violates or may violate the rights of the Whistleblower or causes or may cause unjustified harm to the Whistleblower, including unjustified initiation of proceedings against the Whistleblower;
2. **Follow-up action** - it shall be understood as an action taken by the Company to assess the veracity of the information contained in the report and to counteract the violation of the law that is the subject of the report, in particular by investigation, initiation of inspection or administrative proceedings, filing of charges, action taken to recover funds, or completion of proceedings conducted under the internal procedure for reporting breaches of law and taking follow-up action or the procedure for receiving external reports and taking follow-up action;
3. **Information on a breach of law** - it shall be understood as information, including reasonable suspicion, regarding an actual or potential breach of law, as referred to in § 2 (1) above, which has occurred or is likely to occur at the Company or at another organization with which the Signer maintains or has maintained contact in a work-related context, or regarding an attempt to conceal such a violation of law;
4. **Feedback** - it should be understood as the information provided to the Whistleblower on the planned or undertaken follow-up actions and the reasons for such actions;
5. **Work-related context** - it shall be understood as past, present or future work-related activities under the employment relationship or any other legal relationship that forms the basis for the provision of work or services or the performance of functions in or for the Company, within the framework of which information about the breach of law has been obtained and the possibility of experiencing retaliation exists;
6. **Procedure** - means this Procedure for receiving internal reporting and taking follow-up actions in the Enter Air S.A. capital group;
7. **Person affected by the report** - it shall be understood as a natural person, legal person or organizational unit without legal personality, to which the law confers legal capacity, indicated in the notification or public disclosure as the person who committed the breach of law or with whom the person is associated;
8. **Person assisting in the filing of a report** - means an individual who assists a whistleblower in filing or public disclosure in a work-related context;
9. **A person associated with the Whistleblower** - it shall be understood as an individual who may experience retaliation, including a co-worker or next of kin of the Whistleblower as defined in Article 115 § 11 of the Act of June 6, 1997. - Criminal Code (Journal of Laws 2024, item 17);

10. **Company** - it should be understood as a company of the Enter Air S.A. capital group: Enter Air S.A., Enter Air sp. z o.o., Enter Air Services sp. z o.o., Enter Air Executive Services sp. z o.o., Enter Air Sky24 sp. z o.o.
11. **Whistleblower** - means an individual who reports or discloses to the public information about a breach of law obtained in a work-related context, including: (i) an employee; (ii) a temporary employee; (iii) a person performing work on a basis other than employment, including under a civil law contract; (iv) an entrepreneur; (v) a proxy; (vi) a shareholder or partner; (vii) a member of a body; (viii) a person performing work under the supervision and direction of a contractor, subcontractor or supplier; (ix) a trainee; (x) a volunteer; (xi) an intern;
12. **Public disclosure** - it should be understood as making the Information about the breach of law public;
13. **Report** - means an Internal Reporting or an External Reporting;
14. **Internal Reporting** - means the oral or written communication of information on breaches to the Company;
15. **External Reporting** - means the oral or written communication of information on breaches to the Ombudsman or a public body,

§ 4

Procedure for submitting an Internal Report

1. A Whistleblower may provide Information on a breach of law through an Internal Reporting:
 - a) Anonymous - ensuring that the Whistleblower cannot be identified,
 - b) Non-anonymous - providing the ability to identify the Whistleblower and provide feedback.
2. The Internal Report may be submitted in the following forms (submission channels):
 - a) in writing - by placing the Internal Report in a dedicated box or sending the Internal Report to the Company's address with the note " Person responsible for recognizing information on breaches";
 - b) orally - via a dedicated recorded hotline or other non-recorded voice communication system at **+48 603 179 011**;
 - c) in electronic form - by sending the Internal Report to the e-mail address: sygnalisci@enterair.pl.
 - d) additionally - for those who have access to the Sky24 system - via an anonymous form available on the Company's intranet site "Sky24";
3. A verbal report made via a recorded telephone line or other recorded voice communication system shall be documented with the consent of the Whistleblower in the form:
 - a) a recording of the conversation, making it searchable, or
 - b) a complete and accurate transcription of the conversation prepared by the Person responsible for recognizing information on breaches.

4. A verbal report made via a non-recorded telephone line or other non-recorded voice communication system shall be documented in the form of a record of the conversation, reproducing the exact course of the conversation, prepared by the Person responsible for recognizing information on breaches.
5. In the cases referred to in sec. 3(b) and 3(c), the Whistleblower may review, correct and approve the interview transcript or interview protocol by signing it.
6. At the request of the Whistleblower, oral report may be made at a face-to-face meeting arranged within 14 days of receipt of such request. In such case, with the consent of the Whistleblower, the report shall be documented in the form of:
 - a) a recording of the conversation, making it searchable, or
 - b) the minutes of the meeting, reproducing the exact course of the meeting prepared by the Person responsible for recognizing notifications of the breach of law. In this case, the Whistleblower may review, correct and approve the meeting minutes by signing them.
7. The Internal Report must include an explanation of the subject of the notification and the following information:
 - a) date and place of the breach of law or date and place of obtaining information about the breach,
 - b) A description of the situation or circumstances that violate the law or create the possibility of a breach the law,
 - c) indication of the entity to which the Internal Report applies,
 - d) Identification of possible witnesses to the breach of the law,
 - e) Presentation of evidence and information about the breach of the law,
 - f) in the case of report, which does not have the characteristics of anonymity - the name of the Whistleblower and contact information and an indication of the preferred method of feedback contact.
8. Internal Report can only be made in good faith.
9. It is prohibited to knowingly submit false Internal Report.

§ 5

Acceptance of Internal Report

1. The person responsible for recognizing information on breaches within 7 days from the date of receipt of the Internal Report is obliged to confirm to the Whistleblower the acceptance of the Internal Report.
2. Confirmation of acceptance of the Internal Report shall be made in the form indicated by the Whistleblower as the preferred method of return contact.

3. The deadline indicated above for confirmation of acceptance of an Internal Report does not apply to anonymous applications and applications in which the applicant has not provided an address to which confirmation should be forwarded.

§ 6

The person responsible for recognizing information on breaches

1. Internal Reports are received and recognized by the Person responsible for recognizing information on breaches.
2. The person responsible for recognizing information on breaches is the Company's Compliance Officer, who is also authorized to take follow-up actions, including verification of the Internal Report and further communication with the Whistleblower, including requesting additional information and providing feedback to the Whistleblower.
3. The function of the Deputy of the Person responsible for recognizing information on breaches is performed by the person occupying the position of RODO Inspector in the respective Company. The Deputy performs the duties of the Person responsible for recognizing information on breaches in case of:
 - a) absence or unavailability of the Compliance Officer;
 - b) when it appears from the contents of the Internal Report that the Compliance Officer may be involved in the breach of law that is the subject of the Internal Report.

§ 7

External Report

1. Any Information on a breach of law may also be reported to the Ombudsman or a public body in any case, bypassing the Internal Report procedure provided for in this Procedure.
2. External Report to the Ombudsman can be made in the following forms (submission channels):
 - c) By phone - Citizen Information Line: 800 676 676,
 - d) By e-mail - e-mail: biurorzecznika@brpo.gov.pl,
 - e) By letter - correspondence address: the Office of the RPO, 77 Solidarności Avenue, 00-090 Warsaw,
 - f) anonymously through the contact form on the website or in person at one of the branches.

§ 8

Investigation

1. The investigation is carried out by the Person responsible for recognizing information on breaches.
2. The investigation is preceded by a preliminary analysis of the Internal Report.

3. The preliminary analysis of the Internal Report is to determine whether the Internal Report is demonstrably false or whether there is a possibility of obtaining the information necessary for the Investigation.
4. If, at the preliminary analysis stage, the Person responsible for recognizing information on breaches determines that the Internal Report is manifestly unfounded, untrue, or there is no possibility of obtaining the information necessary for the investigation, he/she shall abandon the initiation of the investigation.
5. The Person responsible for recognizing information on breaches shall inform the Whistleblower within 14 days from the date of withdrawal from the initiation of the investigation of this fact, in the form indicated by the Whistleblower as the preferred form of contact.
6. In the course of the investigation, the Person responsible for recognizing information on breaches, in order to determine the validity and truthfulness of the Information on a breach of law indicated in the Internal Report, shall, with due diligence, take appropriate follow-up actions.
7. The Person responsible for recognizing information on breaches may, in particular, summon witnesses to testify and analyse the documentation necessary for the recognition of an Internal Report.
8. After the investigation, the Person responsible for recognizing information on breaches shall make a decision on the legitimacy of the Internal Report.
9. In the event that the Person responsible for recognizing information on breaches determines that a breach of law has occurred, the decision shall include recommendations for corrective or disciplinary action against the reported Person and to prevent similar breaches of law in the future.
10. The Person responsible for recognizing information on breaches shall conduct an Investigation, take Follow-up Actions and provide Feedback to the Whistleblower within 3 months from the date of confirmation of acceptance of the Internal Notification, and if confirmation has not been provided - within 3 months from the expiration of 7 days from the date of the Internal Report. The Feedback shall include information on whether or not a breach of law has been established, and information on the follow-up actions planned or taken and the reasons for such actions.
11. In case of an Anonymous Report, the investigation is conducted on the same basis as in the case of a Non-Anonymous Report, except that during the course of the investigation no action is taken to establish the identity of the Whistleblower or attempt to obtain supplementary information from him/her, and the Whistleblower is not informed of the outcome of the investigation.
12. If it is determined that a reported breach of law, constitutes a violation of common law, the Person responsible for recognizing information on breaches or the Company shall notify the competent authorities directly or through a dedicated organizational unit operating within the Company.
13. Anyone who makes a report or public disclosure knowing that a breach of law has not occurred is subject to liability under the law. In addition, the reporter of false information shall be liable for acting to the detriment of the company and/or the person to whom the report relates.

§ 9

Protecting the Whistleblower

1. The Company assures the Whistleblower of complete confidentiality as to all information provided in the report and protection from actions of a repressive nature or affecting the deterioration of his/her legal or factual situation, or involving the directing of threats, in particular, actions negatively affecting his/her working or employment conditions.
2. If the work was, is, or is to be performed on the basis of an employment relationship, no retaliatory actions may be taken against the Whistleblower, consisting in particular of:
 - 1) refusal to establish an employment relationship;
 - 2) termination or termination without notice of the employment relationship;
 - 3) failure to conclude a fixed-term employment contract or an indefinite-term employment contract after the termination of a probationary contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after the termination of a fixed-term contract - if the Whistleblower had a reasonable expectation that such a contract would be concluded with him/her;
 - 4) a reduction in the amount of remuneration;
 - 5) withholding promotion or being overlooked for promotion;
 - 6) omission in the award of work-related benefits other than wages or reduction in the amount of such benefits;
 - 7) transfer to a lower job position;
 - 8) suspension from the performance of his/her work duties or official duties;
 - 9) transfer to another employee of the Whistleblower`s existing duties;
 - 10) an unfavourable change in the place of work or work schedule;
 - 11) negative evaluation of work performance or negative opinion of work;
 - 12) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
 - 13) coercion, intimidation or exclusion;
 - 14) bullying (mobbing);
 - 15) discrimination;
 - 16) adverse or unfair treatment;
 - 17) withholding participation or omission from typing for professional qualification training;
 - 18) unjustified referral for medical examinations, including psychiatric examinations, unless separate regulations provide for the possibility of referring an employee for such examinations;

- 19) action aimed at making it more difficult to find future work in a particular sector or industry on the basis of an informal or formal sector or industry agreement;
 - 20) causing financial loss, including economic loss, or loss of income;
 - 21) infliction of other intangible damage, including infringement of personal property, in particular, the Whistleblower's good name.
3. Retaliation for filing a Report shall also be deemed to be an attempt or threat of the measure specified in sec. 2 in the above.
 4. The Company shall bear the burden of proof that the action taken, as referred to in sec. 2 in the above, is not a Retaliatory Action.
 5. If the work or services were, are, or are to be rendered on the basis of a legal relationship other than an employment relationship forming the basis for the provision of work or services or the performance of a function, the provision of the aforementioned sec. 2-4 shall apply accordingly, unless the nature of the work or services rendered or the function or service performed precludes the application of such action to the Whistleblower.
 6. If the work or services have been, are being, or are to be provided under a legal relationship other than an employment relationship that forms the basis for the provision of work or services or the performance of functions, the submission of the Report shall not constitute grounds for Retaliation or an attempt or threat of Retaliation, including but not limited to:
 - 1) termination of a contract to which the Company is 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;
 - 2) imposing an obligation or refusing to grant, limit or withdraw an entitlement, in particular a concession, permit or relief.
 7. A Whistleblower against whom retaliation has been committed is entitled to compensation.
 8. A person who has suffered damage due to a Whistleblower's deliberate Report of false information is entitled to compensation or damages for violation of personal rights from the Whistleblower who made such Report.
 9. The provisions of this chapter also apply to the person assisting in the filing of the Report and the person associated with the Whistleblower.

§ 10

How to protect personal data

1. The personal data of the Whistleblower, the persons mentioned in the content of the report, and the Person to whom the report applies are subject to protection in accordance with the provisions on personal data protection, and in particular in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27.04.2016 on the protection of natural persons in relation to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (Official Journal of the EU L 119, p. 1).
2. The Company retains the personal data contained in the submitted Report, for the period of the investigation, and after its completion, for the time necessary to remove the consequences

of the identified irregularities and hold accountable those involved in the identified activities, if required by the common law, but no less than 3 years from the date of the Report.

3. The Company shall prevent unauthorized entities from accessing the personal data of the Whistleblower, the persons named in the notification and the Person to whom the Report pertains, and shall protect the confidentiality of the identity of the Whistleblower, the Person to whom the notification pertains and the third party named in the Report. Confidentiality protection applies to information from which the identity of such persons can be directly or indirectly identified.
4. The personal data of the Whistleblower, allowing to establish his/her identity, are subject to disclosure with his express consent.
5. The provision of sec. 4 shall not apply if the disclosure is a necessary and proportionate legal obligation in connection with investigations conducted by public authorities or pre-trial or judicial proceedings conducted by the courts, including for the purpose of guaranteeing the right of defence of the person affected by the Report.
6. The Company, upon receipt of a Report, processes personal data to the extent necessary to accept the Report or take any follow-up action. Personal data that is not relevant to the processing of the Report shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such personal data shall take place within 14 days from the time it is determined to be irrelevant.
7. Only persons authorized in writing by the Company may be allowed to accept and verify Report, take follow-up actions and process personal data of the persons referred to in paragraph 1. Authorized persons are obliged to maintain secrecy with regard to the information and personal data they obtained in the course of accepting and verifying Reports and taking follow-up actions, even after the termination of the employment relationship or other legal relationship under which they performed this work.

§ 11

Rules of confidentiality if the identity of those involved is revealed

1. In the event that the identity of the Whistleblower and the person to whom the Report relates is disclosed, or their identities are ascertainable, the Company shall provide above-average confidentiality measures. In particular, the Company shall provide above-average protection against discriminatory or retaliatory actions.
2. In the event of an adverse action, the affected person may notify the Person responsible for recognizing information on breaches of the circumstances and type of action that affected him/her. Upon receipt of such notification, immediate measures should be implemented to minimize or completely eliminate the adverse action, adapted to the situation.

§ 11

Other responsibilities

1. The Person responsible for recognizing information on breaches shall maintain a Register of Reports, divided into Anonymous Reports and Non-Anonymous Reports;
2. The Register of Reports includes:
 - 1) Report Number;

- 2) the subject of the breach of law;
 - 3) personal data of the Whistleblower and the Subject of the Report, necessary to identify the Whistleblower;
 - 4) Whistleblower`s contact address;
 - 5) the date on which the Report was made;
 - 6) Information on follow-up actions taken;
 - 7) date of completion of the case.
3. Personal data and other information in the Register of Reports are kept for a period of 3 years after the end of the calendar year in which the follow-up actions were completed, or after the completion of the proceedings initiated by these actions.
 4. For the effective implementation of the system of reporting Information on the breach of law, the Company undertakes to apply internal education and training activities directed to those who perform work and those responsible for conducting internal investigations.

§ 12

Final provisions

1. This Procedure has been established after consultation with representatives of persons performing work in Enter Air Sp. z o.o. and Enter Air Services Sp. z o.o.
2. Each person performing work is required to familiarize himself/herself with the contents of this Procedure. A newly hired person is required to familiarize himself/herself with the contents of this Procedure before starting work.
3. Changes to the Procedure require an appropriate resolution of the Management Board of each Company.
4. The Management Board of each Company shall review the effectiveness and adequacy of the provisions of the Procedure once a year, and report the results of the review to the Supervisory Board or, if there is no Supervisory Board, to the Company's Shareholders' Meeting.
5. The procedure shall enter into force 7 days after it has been made known to the persons performing the work.

Appendix 1: Contents of the message to the whistleblowing hotline.

Welcome to the whistleblowing hotline of Enter Air S.A. capital group.

Please be advised that calls on the hotline are recorded. By staying on the line you agree to the recording. If you do not consent to recording hang up.

Listen to a short message before you proceed to report a breach of law.

Your Report can be anonymous or not. The choice is yours. If you want your Report to be anonymous do not provide any personal information that could lead to your identification.

To submit a Report of breach of law, provide the following information:

- date and place of the breach of law or date and place of obtaining information about the breach,
- the entity affected by the breach, i.e., identification of the group company, department, if applicable,
- Identification of possible witnesses and evidence regarding the breach.

Remember that reports should be made in good faith, it is prohibited to knowingly make false notifications. In case of knowingly providing false information, a person affected by such a report may claim damages from the Whistleblower related to the violation of his/her personal rights. Reporting false information also results in liability for acting to the detriment of the company.

We would like to inform you that the Enter Air S.A. Capital Group assures the Whistleblower of complete confidentiality as to all information provided in the report and protection from actions of a repressive nature or affecting the deterioration of his/her situation.

The detailed rules for handling reports, confidentiality, protection of whistleblowers, and processing of personal data in connection with a report are regulated in the procedure for making report of the breach of law and taking follow-up action, in the capital group, available on the website. We encourage you to familiarize yourself with the procedure before submitting a report.

After the signal, record your report.