



WHISTLEBLOWING POLICY

Type of document: internal
Procedure version: no. 2
Effective date: 14 September 2026
Approved by: Management Board

PURPOSE

The purpose of this Whistleblowing Policy (the “**Policy**”) is to encourage GTC Representatives to report suspected wrongdoing and to provide a clear, consistent and legally compliant framework for raising, reviewing and investigating such concerns across the GTC Group.

This Policy is intended to:

- support transparency and high ethical standards within the GTC Group,
- provide clear guidance on how concerns may be raised, including anonymously where permitted,
- ensure that reports are treated seriously, reviewed and investigated as appropriate, while respecting confidentiality, and
- protect GTC Representatives who raise concerns in good faith from reprisals, even if the concern is not ultimately substantiated.

SCOPE

This Policy applies to the GTC Group and to all GTC Representatives, including employees, directors, officers, contractors, consultants and any other individuals acting on behalf of the GTC Group.

This Policy does not apply to personal employment grievances or disputes that do not involve a breach of law, this Policy or other GTC Group policies. It is designed to complement, and not replace, applicable laws and regulations in relevant jurisdictions. In case of conflict between this Policy and applicable law, the latter shall prevail.

1. WHISTLEBLOWING POLICY STATEMENT

- (a) At GTC, we are committed to conducting our business fairly, honestly and with integrity. We expect all GTC Representatives to uphold high ethical standards and to raise genuine concerns about suspected serious malpractice or business misconduct as early as possible.
- (b) This Policy explains how concerns may be reported and how the matter may be escalated if you are dissatisfied with GTC's response.

2. ABOUT THIS POLICY

The purpose of this Policy is to encourage GTC Representatives to report suspected wrongdoing, including anonymously where permitted, and to provide clear guidance on how concerns may be raised. GTC will treat all reports seriously, review and investigate them as appropriate, and respect confidentiality in accordance with this Policy and applicable law. GTC Representatives who raise concerns in good faith should be able to do so without fear of reprisals, even if the concern is not ultimately substantiated.

3. SCOPE

- (a) This Policy applies to (i) the GTC Group and to (ii) all GTC Representatives.
- (b) This Policy does not apply to personal employment grievances concerning the terms and conditions of your employment contract or disputes that do not involve a breach of law, this Policy or other Group policies.
- (c) Personal employment matters such as performance evaluations, promotion decisions, remuneration matters, disciplinary actions, interpersonal conflicts, workplace disagreements, harassment complaints not involving a breach of law or Group policy, or dissatisfaction with management decisions shall normally be addressed through the applicable human resources, grievance, workplace conduct or ethics procedures.

4. WHAT IS A CONCERN?

- (a) A concern is a worry, suspicion or knowledge about wrongdoing that has taken place, is taking place or is likely to take place within GTC or happening outside GTC but having a significant impact on it.
- (b) Wrongdoing includes any suspected breach of law, this Policy or other applicable GTC Group policies, including the Code of Conduct, the Anti-Bribery & Corruption Policy, and other internal rules adopted by the GTC Group. Examples may include bribery or corruption, fraud, conflicts of interest, misuse or disclosure of confidential information, breaches of data protection rules, money laundering or terrorist financing concerns, serious health and safety or environmental breaches, accounting irregularities, insider trading, or other serious misconduct affecting GTC.

5. HOW DO YOU COMPLY?

- (a) All GTC Representatives must ensure that they read, understand and comply with this Policy. To enable this, GTC will provide annual trainings for GTC Representatives. An exam session will be included in the trainings.
- (b) If you have any concerns related to suspected wrongdoing, business misconduct or danger affecting any GTC activities, you should report it under this Policy.

6. WHY SHOULD YOU COMPLY?

- (a) GTC encourages all GTC Representatives to help to create openness and transparency in the environment of work, create the habit of improving the reporting ways of the wrongdoing of

anyone which is affecting GTC Representatives or GTC or other entities/persons.

- (b) A breach of this Policy by GTC Representatives may result in GTC breaching any applicable laws in one or more jurisdictions. An offense under applicable law could result in GTC facing fines, negative publicity and serious damage to the reputation of the GTC brand.
- (c) Certain jurisdictions may impose mandatory obligations on individuals to report serious offences to authorities. It may be your responsibility to comply with the laws of the country you work in. Please speak to the Chief Compliance Officer or the Outside Contact Person for further information in relation to your local jurisdiction.

7. HOW TO RAISE A CONCERN?

- (a) If you have any concerns or questions about issues that fall under this Policy, please contact, at your choice, directly as follows:
 - (i) Chief Compliance Officer; and
 - (ii) Outside Contact Person (*lawyers on duty at Wolf Theiss, Poland to be reached at zgloszenieGTC@wolftheiss.com*).(jointly: the “**Contact Persons**”)
- (b) You may approach the Contact Persons in the following manners:
 - (i) personally;
 - (ii) via email to compliance@gtcgroup.com;
 - (iii) via email to the Outside Contact Person; or
 - (iv) via the Confidential Whistleblowing System.
- (c) The Confidential Whistleblowing System
 - (i) If GTC Representatives wish to remain anonymous, they might create a temporary email address (an email service that is non-jurisdiction specific) and send an email from this temporary email address to compliance@gtcgroup.com or to the e-mail address of the Outside Contact Person. All e-mails sent to compliance@gtcgroup.com will be ONLY received by the Chief Compliance Officer.
 - (ii) GTC does not require you to reveal your identity when using the Confidential Whistleblowing System. However, you should be aware that anonymity can make it more difficult or impossible to investigate any concern raised as we will be unable to obtain further information from you. Also, if you do not provide your contact information, GTC will not be able to inform you of the results of the investigation. Please note that your report remains anonymous even if you provide your contact information.
 - (iii) If you choose to provide your contact information via the Confidential Whistleblowing System, your identity will be kept confidential. However, sometimes GTC may be required by law to reveal your identity. In such cases, we will inform you thereon at our earliest convenience.
 - (iv) Confidential Whistleblowing System – just like relevant applicable data processing regulation – can also be found on www.gtcgroup.com.
- (d) Information to be included in the Report

To facilitate an effective review and investigation, reporting persons should, where possible, provide (i) a description of the alleged conduct or circumstances; (ii) persons involved, where known; (iii) the relevant dates, locations and events; (iv) any documents or other evidence supporting the report, where available; and (v) explanation of how the reporting person became aware of the reported matter.
- (e) You must not suffer from any detrimental treatment as a result of raising a concern.

- (f) GTC shall have the right to document the personal reporting through complete and accurate minutes of the meeting prepared by one of the Contact Persons to whom the concern was raised. The reporting person has the right to check, rectify and agree to the minutes recorded on the personal conversation, by signing it.

8. INVESTIGATION AND OUTCOME

- (a) GTC will evaluate the information and investigate all matters reported if following the initial assessment has been concluded that the report falls within the scope of this Policy and meets the minimum requirements. Where you have provided your identity and if appropriate, GTC may contact you to discuss the report further.
- (b) GTC will determine the need and scope of any investigation and where appropriate give an indication on how we propose to deal with the matter. In some cases, GTC may appoint an investigator (internal or external) or team of investigators including staff with relevant experience of investigations or special knowledge of the subject matter. The investigator(s) may also make recommendations for change to enable us to minimize the risk of future wrongdoing.
- (c) Where you have provided your contact information, GTC will aim to keep you informed of the main progress of the investigation and its likely timescale. However, sometimes the need for confidentiality may prevent us from giving you specific details of the investigation or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.
- (d) An acknowledgment of receipt of the report should be sent to the reporting person within 7 days of receipt of the report.
- (e) Reports of concern are forwarded to:
 - (i) **the Chief Compliance Officer** if the concern was initially raised to the Outside Contact Person; or
 - (ii) **the CEO** (i) directly by the Contact Persons, if the raised concern is related to the Chief Compliance Officer; (ii) in any other cases by the Chief Compliance Officer; or
 - (iii) **the Chairman of the Supervisory Board**, if the raised concern refers to a member of the Management Board of GTC S.A.
- (f) Upon receipt of a report, the Chief Compliance Officer shall conduct a corporate internal investigation including other people who might be beneficial to the investigation. The Chief Compliance Officer shall appoint a team to conduct the corporate internal investigation. The process of internal compliance investigation is detailed in a separate policy / guideline for the investigation process.
- (g) The Chief Compliance Officer, after conducting an internal investigation, not later than 30 days (which may be extended up to 3 months depending on the complexity of the case) after raising a concern, communicates the results to the CEO or to the Chairman of the Supervisory Board, depending on the reported person and indicates recommendations for corrective actions to avoid the irregularities identified in the future. All the processes shall be registered in writing and signed by the Chief Compliance Officer and the CEO.
- (h) GTC is obliged to provide the reporting person with feedback within 30 days (which may be extended up to 3 months depending on the complexity of the case) of the acknowledgment of receipt of the report, unless the reporting person has not provided a contact address to which feedback should be provided.
- (i) GTC keeps a register of internal reports and is the controller of the data collected in this register.
- (j) The register of internal reports shall include:

- (i) report number;
 - (ii) the subject of the violation;
 - (iii) date of submission of the internal report;
 - (iv) information on follow-up actions taken;
 - (v) the date on which the case was closed.
- (k) All documents collected in the course of the internal report and the internal investigation will be retained for a period of 12 months following completion of the follow-up activities.

9. ABUSE OF THE WHISTLEBLOWING PROCESS

- (a) The Confidential Whistleblowing System must not be used in bad faith, including making knowingly false or misleading allegations, pursuing personal grievances, damaging another person's reputation or otherwise misuse the reporting process.
- (b) Anyone who intentionally abuses the reporting process may be subject to disciplinary measures or other sanctions in accordance with applicable law and internal procedures.
- (c) This does not affect protection for reporting persons who acted in good faith and on reasonable grounds, even if the concern is not ultimately substantiated.

10. MONITORING AND REVIEW

- (a) The Chief Compliance Officer is responsible for the effectiveness of this Policy.
- (b) The Chief Compliance Officer submits to the CEO once a year information on the reports received and the results of corporate internal investigations.
- (c) The Management Board periodically, at least once a year, evaluates the effectiveness of this Policy.
- (d) The Chief Compliance Officer is responsible for reviewing this Policy from time to time and monitoring compliance with this Policy.
- (e) Management boards at all levels of GTC are responsible for ensuring those reporting to them, are aware, understand and comply with this Policy.