



GROUP POLICY

WHISTLEBLOWING POLICY



1	INTRODUCTION	3
2	RECIPIENTS	3
3	SCOPE AND AREA OF APPLICATION	4
3.1	Exclusions	5
4	WHISTLEBLOWING CHANNELS	5
4.1	Internal reporting channel	Error! Bookmark not defined.
4.2	External reporting channel	6
5	ORGANIZATION	6
5.1	Appointment and composition of the Whistleblowing Committee	6
5.2	Role of the Whistleblowing Committee	6
6	MANAGEMENT OF REPORTS	7
6.1	Preliminary Assessment by the Whistleblowing Committee	7
6.2	Analysis and drafting of the Investigation Report	7
6.3	Communications and Notifications	8
6.4	Retention and management of documents	8
7	CONFIDENTIALITY AND NON-RETALIATION	9
8	SANCTIONS	9
9	LOCAL REGULATORY PROVISIONS	10
9.1	Italy	10
9.2	Czech Republic	11
9.3	Poland	12



1 INTRODUCTION

UFI Filters Group (the "Group")¹ is committed to fostering a corporate culture based on ethical behaviour and good corporate governance, following the principles set out in the Group Code of Ethics and Anti-Bribery Policy. To keep fulfilling this commitment, UFI Filters Group recognises the importance of having a Whistleblowing Policy (the "Policy") governing reports of breach or suspected breach of law or regulation as well as serious misconduct that may adversely impact the Group.

The Policy aims to define the issues that can be reported (the "Whistleblowing Report") or the ("Report"), the rules Whistleblowers (the "Whistleblowers" or "Reporting Persons" and in singular the "Whistleblower" or the "Reporting Person") must adhere to, the provided channels for reporting, the role and responsibilities of the Whistleblowing Committee (the "Whistleblowing Committee"), and the procedure to be followed for handling Reports; which provides indications on the receipt, storage and handling of verbal or written Reports received, that is, the procedure to be followed for the management of the Reports, as well as clarifies the Group's intention to sanction at a disciplinary level or to terminate the existing employment relationship with anyone who is responsible for retaliatory or discriminatory behavior towards Reporting Persons.

For some companies of the Group, in consideration of the characteristics of the respective national laws transposing EU Directive 2019/1937 on Whistleblowing, please refer to the specifics reported in paragraph 9 of this Policy, as well as to any policies managed at the local level and referred to therein.

In order to ensure the widest possible dissemination, this Policy is published and made available within the online reporting platform accessible from the website: <https://www.ufifilters.com/>, as well as on the Group's intranet portal.

2 RECIPIENTS

The Policy is addressed to the subjects indicated below who acquire information about a reportable violation in a work-related context:

- to all persons employed by the companies of the UFI Filters Group: shareholders and persons assigned functions of administration, management, control, supervision or representation, employees, workers, collaborators, in all countries in which the UFI Filters Group operates (with permanent or fixed-term contracts), interns and trainees, paid or unpaid, temporary workers, self-employed workers;
- contractors;
- subcontractors;
- employees or collaborators of suppliers;
- customers
- volunteers;
- consultants and freelancers;

who are hereinafter collectively referred to as the "Recipients".

The Recipients may make a Report at any time; in particular, it is recalled that Recipients who are candidates or employees may make a Report:

- when the employment relationship has not yet begun, if the information concerning the violations was obtained during the hiring process or during the pre-contractual negotiation phase;

¹ In this document, UFI Filters Group means all the legal entities that are part of the UFI Filters Group, directly or indirectly controlled by UFI Filters S.p.A.



- during the probation period;
- during the entire employment relationship;
- after the termination of the employment relationship, if the information concerning the violations was obtained during the course of the latter.

You are encouraged to share any concern or information regarding violations, including reasonable suspicions of actual or potential violations, whether they occur within the UFI Filters Group or are committed by an entity or person acting on behalf of the Group, as well as any attempt or suspicion of concealment of a violation.

Based on this Policy, protection is provided to Reporting Persons and also to individuals who assist Reporting Persons in the reporting process (facilitators), to third parties who are connected to the Reporting Person (colleagues or relatives) and who may suffer retaliation in a work-related context, and to legal entities of which the Reporting Person is the owner, works for, or is otherwise connected with in a work-related context.

3 SCOPE AND AREA OF APPLICATION

The issues that may be reported by Recipients under the Policy can refer to:

- alleged criminal activities (felony or misdemeanor), breaches, requests or incentives to breach laws or regulations;
- serious, potential or actual violations relating to human rights and fundamental freedoms;
- offences relating to environmental protection (for example, pollution, waste management, climate change);
- violations of regulations concerning health and safety at work or the adoption of improper and/or hazardous business practices;
- offences in the area of public procurement and competition;
- tax fraud, money laundering, corruption, etc.
- behaviors contrary to the Group Code of Ethics, Anti-Bribery Policy or internal procedures;
- conflicts of interest that influence business management;
- abuse or discrimination in the workplace;
- unlawful or non-compliant processing of personal data;
- violations of laws on accounting practices;
- falsification of financial statements;
- non-compliance with regulations concerning public health;
- harassment or retaliation against anyone who reports any of the above-mentioned issues or participates in such a Report.

Whistleblowing Reports of an actual or suspected violation must be submitted in good faith, detailed and circumstantiated with precise information, to provide useful and appropriate information to effectively verify the validity of the events reported. The Whistleblower should, reporting as objectively as possible and in detail:

- provide the names and job positions of the persons involved, or information that enables their identification;
- indicate the date and place of the event reported;
- provide all facts, information or documents (regardless of format or support) which can help substantiate the Whistleblowing Report. If the Whistleblower is not sure that a particular fact is true, he/she must specify that it is an alleged fact;



- indicate when and how he/she became aware of the matter.

Whistleblowing Reports can also be submitted anonymously. However, it is emphasized that reports including the Whistleblower's name enable the Whistleblowing Committee (better detailed in Paragraph 5 – “Organization”) to operate more efficiently, while still adopting the necessary protective measures for the Whistleblowers (as specified in Paragraph 7 - "Confidentiality and Prohibition of Retaliation").

The Group takes all Reports of actual or potential violations seriously and undertakes to handle such Reports in the most appropriate manner, in accordance with the Group's policies and procedures and all applicable laws, including, but not limited to, the European Directive of 23 October 2019 on the protection of persons who report breaches of Union law (2019/1937).

The Report may concern any Violation detected and occurring anywhere in the world; it is therefore not intended to be limited to events that occur in the country where one works.

In order to avoid duplication of investigative activities, a Whistleblowing Report is not admissible, and its handling is suspended or terminated, with prior notification to the Reporting Person, if it is found that internal or legal proceedings, or equivalent procedures (complaint, arbitration, urgent measures, lawsuit, etc.), are imminent or ongoing.

3.1 Exclusions

Excluded from this Policy are disputes, claims, or requests related to a purely personal interest of the Reporting Person that do not concern unlawful conduct, violations of the law, or breaches of company rules.

Abuse or misuse of the reporting tool, such as reporting manifestly unfounded events, raising issues of a purely personal nature, or submitting Reports with clearly defamatory or slanderous content, will result in the application of the disciplinary system referred to in Article 8 of this Policy.

4 WHISTLEBLOWING CHANNELS

Subject to the local regulatory provisions referred to in Article 9, under this Policy, the Recipients may submit their Whistleblowing Reports through the internal and external reporting channels listed below.

4.1 Internal reporting channel

The Reporting Person may make a Report through the following internal channels:

- a) via the Trusty online reporting platform (“Trusty”) accessible from the website at the link: <https://www.ufifilters.com/il-gruppo/#compliance>.
 - i. The platform is equipped with encryption tools to ensure confidentiality and is owned by an external service provider: Trusty AG. The latter is a completely independent company from the Group that offers a confidential reporting service for numerous companies globally.
 - ii. Reports can be submitted anonymously; however, it is preferable that the Reporting Person provides their identifying information. Anonymous Reports are less effective and often more difficult to manage efficiently, but they will still be considered by the Group and handled to the highest possible level.



- iii. It is possible to submit an online Report in the desired language by selecting it on the first login screen of the platform.
 - iv. At the end of the reporting process, access credentials are provided to the Reporting Person, even if anonymous.
 - v. Once the Report has been submitted, it is possible to follow its progress within the "Inbox" after logging in with the access credentials provided by the system.
- b) by sending a written Report by regular mail to the attention of the Whistleblowing Committee (see paragraph 5 – "Organization"), indicating the wording "Confidential Report," to the following address: UFI Filters S.p.A. – Via dell'Industria 4 – 37060 Nogarole Rocca (VR) – Italy.

Any party other than the Whistleblowing Committee that receives a Report are required to refrain from taking any independent action of analysis and/or investigation and must, no later than seven (7) days from its receipt, forward it to the Whistleblowing Committee, accompanied by any supporting documentation received and without retaining any copy.

These individuals must ensure the integrity, confidentiality, and privacy of all information contained in the Report received and, where possible, once the Report has been forwarded to the Whistleblowing Committee, inform the Reporting Person of the transmission of the Report.

4.2 External reporting channel

If a Reporting Person believes they cannot make a Report of irregularities through the channels mentioned above, they may proceed through the external reporting channels established by the competent authorities. In this regard, please consult the specific regulations of the relevant country, if applicable.

5 ORGANIZATION

5.1 Appointment and composition of the Whistleblowing Committee

The Board of Directors of the parent company UFI Filters S.p.A. has appointed the Whistleblowing Committee, composed of three members, both internal and external to the UFI Filters Group.

The members of the Whistleblowing Committee receive appropriate instructions, are independent, possess the necessary skills to carry out their duties, and handle Reports with due diligence.

In the event of a conflict in any decision or activity among the Committee members, the majority of the members will decide how to proceed.

5.2 Role of the Whistleblowing Committee

The Whistleblowing Committee is the body to whom all the Whistleblowing Reports shall be addressed and is responsible for:

- (i) to carry out, within seven (7) days, a preliminary assessment of the Reports submitted by the Reporting Persons and received through one of the internal reporting channels;
- (ii) identifying which Whistleblowing Reports, following a preliminary evaluation, warrant further investigation or are to be considered outside the scope of application of the whistleblowing regulations;



- (iii) conducting a prompt and thorough investigation of Reports deemed relevant, while ensuring impartiality, fairness, proportionality, and confidentiality for the Whistleblower, the reported individual, and all parties involved;
- (iv) during these investigations, the Committee may seek support from relevant company functions, and unrelated to the content of the Report, or external specialized consultants, which shall provide full support to the Committee, also allowing the access to all and any relevant systems, documents, and data related to the investigations, while ensuring the confidentiality of information and anonymizing as much personal data as possible;
- (v) assisting the individuals referred to in the previous point in the investigative activities or in the in-depth analyses requested.

The Whistleblowing Committee may also delegate certain or all verification activities to company functions, while remaining responsible for ensuring compliance with the principles outlined in this Policy, the formal correctness of the process, and the appropriateness of subsequent actions.

For Whistleblowing Reports concerning the Group's Italian companies, the Whistleblowing Committee coordinates activities in agreement with the Supervisory Body pursuant to Italian Legislative Decree No. 231/2001, as specified in section 9.1.

6 MANAGEMENT OF REPORTS

6.1 Preliminary Assessment by the Whistleblowing Committee

As indicated in section 5.2, all Whistleblowing Reports are subjected to a preliminary assessment by the Whistleblowing Committee to determine the necessity of conducting further checks to ascertain the reported facts (the "Preliminary Assessment").

The Whistleblowing Committee provides the Whistleblower with an acknowledgment of receipt within seven days from the date of receipt.

This Preliminary Assessment aims to verify whether the Reports comply with the provisions defined in Paragraph 3 ("Scope and Applicability") and, specifically, to ascertain the admissibility, reasons, relevance, and reliability of the Whistleblowing Reports, as well as the accuracy, consistency, and reliability of the factual elements on which they are based.

If the Whistleblowing Committee deems further investigation necessary, it will proceed with the activities outlined in section 5.2.

Conversely, if the Committee believes that the issues reported fall outside the scope of this Policy or that the information provided is inadequate, it will draft a note giving evidence of the analysis performed and the reasons for rejecting the Whistleblowing Report, informing the Whistleblower of the grounds for rejection, in accordance with the provisions of section 6.3.

The Whistleblowing Committee is responsible for retaining and archiving such feedback together with the Whistleblowing Report and the Preliminary Assessment notes.

6.2 Analysis and drafting of the Investigation Report

Once the analysis phase is complete, the Whistleblowing Committee prepares a report summarizing the conduct of the investigations carried out, the supporting evidence collected, and recommendations for an action plan

("Investigation Report"). The Reporting person may be requested to provide additional information to assist the Whistleblowing Committee in its investigations.

If the Report is filed without any action being taken, the reasons for this will be specified.

Documentation related to each Report received, even if the investigations conclude due to the lack of sufficient supporting elements, will be retained in accordance with confidentiality requirements and the timelines and methods established by applicable local regulations.

6.3 Communications and Notifications

After drafting the Investigation Report, the Whistleblowing Committee communicates the results with the managers of the functions involved, or, where necessary, with the immediate hierarchical superior, based on the principle of "need to know" (including the possibility of sharing an anonymized version of the document) to determine, in agreement with the relevant functions, an action plan (where necessary) and/or any other measures to be taken (including possible disciplinary measures against employees).

In any case, the department responsible for making the final decision on disciplinary actions is the People&Culture department.

Feedback is then provided to the Reporting Person, including information on the actions planned or taken following the Report and the reasons for such actions, within a reasonable period of three months from the date of acknowledgment of receipt of the Report referred to in point 6.1.

If the investigation requires more than three months, the Reporting Person will be provided with information on the status of the investigation.

The Whistleblowing Committee prepares a generic semi-annual report on the Reports received, without including any information that could allow identification of the Reporting Person or the person involved, and submits it to the Board of Directors and the Board of Statutory Auditors of UFI Filters S.p.A..

6.4 Retention and management of documents

Reports and related documentation are stored and safeguarded by the Whistleblowing Committee in paper and/or digital format, after adopting appropriate precautions to ensure their integrity and confidentiality, and will be accessible only to authorized persons and solely for purposes related to the processing and management of the Report. Data, both personal and non-personal, collected through the Report will be retained by the Committee for as long as necessary for processing the Report itself and, in any case, for no more than five (5) years from the date of communication of the final outcome of the procedure, in order to ensure the protection of privacy, personal data, and the security of the network and information systems, in compliance with confidentiality obligations established by sector regulations and the principles enshrined in data protection laws and regulations.

Personal data not relevant for the management of a Report will not be collected or, if accidentally collected, will be deleted without delay.

The documentation that will be maintained and treated as confidential includes:

- the type of Report submitted;
- a copy of any written notification describing the type of Report;
- particularly relevant documents/evidence;
- operational documentation related to the investigation;
- the Investigation Report;



- any written communication from the Whistleblowing Committee or from the persons authorized to manage the Report, including the actions taken and the related reasons; and
- minutes of meetings.

For more information regarding the processing of personal data, please consult the specific whistleblowing privacy notice available in the dedicated section of the Trusty portal. It is specified, with reference to the Trusty online reporting channel, that personal data entered into the platform are managed by the external service provider Trusty AG, which acts as an independent Data Controller, as stated in the privacy notice appropriately provided and available within the platform itself.

7 CONFIDENTIALITY AND NON-RETALIATION

The UFI Filters Group encourages Recipients to promptly report issues defined in Paragraph 3, "Scope and area of applicability" and ensures the confidentiality of the Whistleblower's identity, the Whistleblowing Report, and the information contained therein.

Reports may only be used to the extent necessary to provide adequate follow-up.

The identity of the Whistleblower and any other information from which that identity can be inferred, directly or indirectly, cannot be disclosed without the explicit consent of the Whistleblower, except to those competent to receive or follow up on the Reports who are expressly authorized to handle such information, unless required by local laws.

In the context of disciplinary proceedings, the identity of the Whistleblower cannot be revealed if the disciplinary charge is based on investigations that are distinct from and in addition to the Report, even if resulting from it. If the charge is wholly or partially based on the Report and knowing the identity of the Whistleblower is essential for the defense of the accused, the Report may be used in the disciplinary proceedings only with the express consent of the Whistleblower for the disclosure of their identity.

No form of threat, retaliation, sanction, or discrimination against the Whistleblower (due to the submission of a Report) or any member of the Whistleblowing Committee will be tolerated. The UFI Filters Group reserves the right to take appropriate measures against anyone who retaliates or threatens to retaliate against a Whistleblower who has submitted a Report in accordance with this Policy.

Among the examples of retaliatory conduct are included, by way of example and not limitation, harassment, denial of promotion, benefits or remuneration, change of duties, or exclusion.

Any retaliatory or discriminatory behavior will give rise to disciplinary proceedings and the consequent imposition of sanctions as further specified in the following paragraph.

At the same time, the UFI Filters Group recognizes the right of the parties involved to seek legal protection if the Whistleblower is found to be responsible for criminal or civil liabilities related to false statements or Reports.

8 SANCTIONS

The UFI Filters Group will evaluate potential disciplinary actions on the basis of the results of the Investigation Report.

The Whistleblowing Committee will provide the managers of the functions involved, or, where necessary, the immediate hierarchical superior, with recommendations on the actions to be taken and on any necessary disciplinary measures.

Furthermore, the UFI Filters Group will adopt appropriate disciplinary and/or legal measures to protect its rights, activities, and reputation against anyone who, in bad faith, has made false, unfounded Reports and/or for the sole purpose of slandering, defaming, or harming the reported individual or other parties mentioned in the Whistleblowing Report.

In any case, the department responsible for the final decision regarding disciplinary actions is the People&Culture department.

9 LOCAL REGULATORY PROVISIONS

With reference to certain Group companies based in the European Union, it is specified that, in compliance with the respective national laws transposing EU Directive 2019/1937, such companies adopt specific procedures or assign the role of managing Reports to a locally appointed committee or designated contact person. In such cases, the responsibility for maintaining confidentiality, providing feedback to the Reporting Person, and managing the Report remains with the individual or committee designated at the local level.

9.1 Italy

This section sets out special requirements and exemptions applicable to Italy under Legislative Decree 24/2023 (“Whistleblowing Decree”) implementing EU Directive 2019/1937. For all matters not explicitly stated in this article, reference must be made to the provisions of this Policy.

Violations of Legislative Decree 231/2001

In addition to the matters that may be subject to Reports by the Recipients pursuant to Article 3 of this Policy, unlawful conduct relevant under Legislative Decree 231/2001 (“Decree 231”) (constituting one or more offences included in the catalogue of crimes that entail corporate liability), as well as violations of the Organization, Management and Control Model adopted by the Italian companies of the UFI Filters Group pursuant to Decree 231 (“Model 231”), may also be reported.

Interactions between the Whistleblowing Committee and the Supervisory Body pursuant to Legislative Decree 231/2001

The Whistleblowing Committee and the Supervisory Body of the Italian companies of the UFI Filters Group cooperate with each other to ensure, within their respective areas of responsibility, the effectiveness of the UFI Filters Group whistleblowing system.

In particular, both the Whistleblowing Committee and the Supervisory Body immediately exchange any Whistleblowing Reports that may fall within their respective areas of responsibility, coordinating investigative activities.

The Whistleblowing Committee transmits to the Supervisory Body of the Italian companies of the UFI Filters Group a summary of the semi-annual Report to the Board of Directors of UFI Filters S.p.A., together with details of the Whistleblowing Reports concerning the respective Italian company and the relevant Investigation Reports.

Likewise, the Supervisory Bodies transmit to the Whistleblowing Committee an extract of the periodic reports to the Boards of Directors concerning the Reports received.

External reporting channel – ANAC

In Italy, the National Anti-Corruption Authority (ANAC) has activated an external reporting channel that ensures, through the use of encryption tools, the confidentiality of the identity of the Whistleblower, the person involved, and the person mentioned in the Report, as well as the content of the Report and the related documentation.

ANAC allows the Reporting Person to file Reports in written form via the above-mentioned dedicated IT platform, or orally via telephone lines or voice messaging systems, or, at the request of the Reporting Person, through a direct meeting scheduled within a reasonable time.

It should be noted that use of the external reporting channel established with ANAC may occur only if:

- the internal reporting channel indicated in the Policy is not operational;
- the Reporting Person has already submitted a Report using the internal channels made available by the company and it was not followed up;
- the Reporting Person has reasonable grounds to believe that, if an internal Report were made, it would not be followed up or the Report could result in a risk of retaliation;
- the Reporting Person has reasonable grounds to believe that the violation to be reported may constitute an imminent or obvious danger to the public interest.

9.2 Czech Republic

The company UFI FILTERS Czech s.r.o. has adopted a local Whistleblowing Policy (“LPOL-UCZ-0006”), in accordance with Act No. 171/2023 Coll. on the protection of informants (“Informants,” equivalent to Whistleblowers/Reporting Persons), as amended (“Informant Protection Act”).

This paragraph therefore sets out special requirements and exemptions applicable to this company located in the Czech Republic under the Informant Protection Act. Below are listed the individual sections that differ from the Policy adopted by the Group.

LPOL-UCZ-0006 defines the rights and obligations of the Czech company, the “Competent Person,” and other internal subjects of the company. It establishes the procedure and methods for submitting and managing Reports of possible unlawful activities, the categories of persons entitled to submit Reports, the specifics of the internal whistleblowing system, and the methods for handling the Reports received.

Reports and methods of submission

Reports that may be submitted by the Informant in accordance with the local LPOL policy may concern:

- unlawful conduct constituting a criminal offence;
- unlawful conduct constituting an offence for which the law provides for a fine with a maximum limit of at least CZK 100,000;
- unlawful conduct that violates the Informant Protection Act;
- unlawful conduct that violates another law or a regulation of the European Union within the scope of Article 2(1)(d) of the Informant Protection Act;
- a violation of the Company’s internal regulations, the Code of Ethics, or the Group Anti-Corruption Policy.

The Report must contain information on the name, surname, and date of birth, or other information from which the identity of the Informant can be inferred. The absence of such information may adversely affect the investigation of the Report.



Internal reporting system

The company has appointed the "Competent Person," i.e., the person authorized to receive Reports, assess their validity, and take appropriate measures to remedy or prevent the unlawful situation, acting impartially. The Whistleblower may submit a Report in writing or orally to the Competent Person identified by the company, whose specific contact details are available within the LPOL, using the following methods:

- by telephone or voicemail to the Competent Person's telephone number;
- by e-mail to oznameni@cz.ufifilters.com;
- by writing a letter to be delivered directly into the hands of the Competent Person marked "Confidential" or similar wording, such as "Whistleblowing," "Do not open," etc.;
- by writing a letter and placing it in the trust mailbox available at the registered office of the company in the area near the changing rooms;
- by making a Report in person by going to the Competent Person's office.

The Competent Person is required to maintain communication with the Informant and, if necessary, request additional information. Contact details are managed securely to ensure the protection of the Informant's identity and to prevent access to the information provided by unauthorized personnel. The Competent Person will distribute the Reports received based on a prior mutual agreement. In case of a conflict of interest, for example, if the Report concerns the Competent Person, it will be handled by the second Competent Person. The full text of the LPOL-UCZ-0006 policy is published and made available within the online reporting platform accessible from the website: <https://www.ufifilters.com/>, as well as on the Group intranet portal.

9.3 Poland

Without prejudice to the possibility of submitting Reports at a central level using the channels described in Section 4 of this Policy, in Poland any Reports must be handled in accordance with the national law "Ustawa o ochronie sygnalistów" of 14.06.2024 ("Informant Protection Act") through specifically established internal channels.

Specifically, the company UFI Filters Poland sp. z o.o. ("UFI Filters Poland") has appointed a Violations Committee ("Violations Committee") composed of four independent members whose task is to conduct investigations relating to violations reported within the company and to undertake follow-up actions or formulate recommendations for such actions, in compliance with whistleblowing legislation and informant protection requirements.

UFI Filters Poland has also appointed a Compliance Officer, the law firm ENSIS, Kazimierczak, Bończak, Błaszowski and Partners sp.k., as the point of contact for receiving reports and for maintaining communication with the Whistleblower; it therefore acts as an intermediary between the Violations Committee and the Whistleblower.

The Whistleblower must submit the Report electronically by completing the online form available at the following link: <https://ensiskancelaria.com/sygnalisci/>, a platform managed by the Compliance Officer who, once the Report has been received, promptly forwards it to the Violations Committee.

The Compliance Officer is also responsible for recording all irregularities received in the internal register of Reports.

The Whistleblower may also submit an external Report addressed to the Commissioner for Human Rights or another competent public authority.

In light of the above, the Reporting Person may make use of the channels referred to in Art. 4 of this Policy, as well as the online channel mentioned in this paragraph; however, the responsibility for maintaining



confidentiality, providing feedback to the Reporting Person, and managing the Report will not fall to the Whistleblowing Committee referred to in Art. 5, but rather to the locally appointed Violations Committee, while the Compliance Officer will be responsible for recording all irregularities in the internal register of Reports. The Whistleblowing Committee will act in conjunction with the Violations Committee to ensure compliance with national and European legislation.

In accordance with the above, UFI Filters Poland has adopted a local Whistleblowing Policy (LPOL-UPL-02), which is published and made available within the online reporting platform accessible through the website: <https://www.ufifilters.com/>, as well as on the Group's intranet portal.