INTERNAL REPORTING REGULATIONS

Lufthansa Systems Poland Sp. z o.o.

PREAMBLE

The purpose of implementing Internal Reporting Regulations at Lufthansa Systems Poland sp. z o.o. is to adopt regulations related to whistleblowers' reporting of violations of the law while providing whistleblowers with effective protection against possible retaliation.

We believe that the introduction of these regulations will serve to more effectively detect violations of the law at Lufthansa Systems Poland sp. z o.o. through follow-up actions.

1. PRELIMINARY PROVISIONS

1.1. The legal basis for the Internal Reporting Regulations ("Regulations") is the Polish Act of 14 June 2024 on Whistleblower Protection (Journal of Laws of 2024, item 928), hereinafter referred to as the **"Act"**.

1.2. The introduction of these Regulations shall be without prejudice to the operation of other reporting procedures within the Company and the Group, which shall maintain their independent and self-contained status.

1.3. The Regulations shall take effect 7 days after they have been communicated to all workers in the manner adopted by the Company.

2. DEFINITIONS

2.1. Company – Lufthansa Systems Poland Sp. z o.o.;

2.2. Capital Group – the parent company, i.e. Deutsche Lufthansa AG and its subsidiaries;

2.3. Whistleblower – means a natural person who reports or publicly discloses information on breaches of the law acquired in the context of his or her work-related activities;

2.4. Breach – an act or an omission that is unlawful or intended to circumvent the law concerning the following areas:

2.4.1. corruption;

2.4.2. public procurement;

2.4.3. financial services, products and markets;

2.4.4. prevention of money laundering and terrorist financing;

2.4.5. product safety and compliance;

2.4.6. transport safety;

2.4.7. protection of the environment;

2.4.8. radiation protection and nuclear safety;

2.4.9. food and feed safety;

2.4.10. animal health and welfare;

2.4.11. public health;

2.4.12. consumer protection;

2.4.13. protection of privacy and personal data;

2.4.14. security of network and information systems;

2.4.15. financial interests of the State Treasury of the Republic of Poland, a local government unit and the European Union,

2.4.16. the European Union internal market, including the principles of competition and state aid and corporate taxation;

2.4.17. constitutional freedoms and human and civil rights, arising in relations between an individual and public authorities and not related to the areas specified in points 2.3.1.-2.3.17.

2.5. Follow-up – means any action taken to assess the accuracy of the allegations made in the Report and to address the Breach reported, including through actions such an investigation, the initiation of an audit or administrative proceedings, a notice of a suspected criminal offence, an action taken for recovery of funds, or the closure of a procedure carried out under an internal reporting and follow-up procedure or an external reporting and follow-up procedure;

2.6. Retaliation – means any direct or indirect act or omission which occurs in a work-related context, is prompted by a Report or by public disclosure of a Breach, and which violates

or violate the Whistleblower's right or causes or may cause unjustified detriment to the Whistleblower, including the unjustified initiation of proceedings against the Whistleblower;

2.7. Report – means the oral or written communication of information on breaches of the law to the Company, in accordance with the requirements set out in the Act or these Regulations;

2.8. Public Disclosure – means the making of information on a Breach available in the public domain;

2.9. Public Authority – supreme and central government administration bodies, field government administration bodies, local government unit bodies, other state bodies and other entities performing public administration tasks under the law, competent to carry out follow-up activities in the areas specified in point 2.3.1- 2.3.17;

2.10. Report Recipient – a natural person duly authorised by the Company to receive a Report, i.e. the Compliance Manager, the Legal Counsel and the A/TP-H Director; the tasks of the Report Recipient include the following: maintaining communication with the Whistleblower, including providing the Whistleblower with an acknowledgement of receipt and feedback, and maintaining a record of reports;

2.11. Committee – an impartial internal committee composed of 3 staff members of the Company selected by the Company's Management Board, authorised to assess the accuracy of information provided in a Report;

The **Committee Chairperson** shall coordinate the work of the Committee and shall, in particular, ensure that minutes are drafted as part of the investigation.

3. REPORTING CHANNELS

3.1. Reports may be made through the following channels:

3.1.1. In writing in paper form: by sending a Report to the following address: Lufthansa Systems Poland Sp. z o.o., Aleja Grunwaldzka 415, 80-308 Gdańsk, with the following note on the envelope: "CONFIDENTIAL - Whistleblower's Report";

3.1.2. by email at gdn_whistleblowing@lhsystems.com

3.1.3. Orally – during a face-to-face meeting under the terms set out in point 3.4;

3.2. The Report shall contain at least the following data:

3.2.1. the Whistleblower's name or other data enabling the Whistleblower to be identified;

3.2.2. the Whistleblower's contact details: correspondence address, e-mail address, telephone number

3.2.3. the date or period of the Breach;

3.2.4. a description of the Breach;

3.2.5. data of the person involved in the Breach;

3.2.6. data of witnesses to the Breach;

3.2.7. a description of evidence of the Breach.

3.3. Upon request by the Whistleblower, oral reporting shall be possible at a physical meeting held within 14 days of receipt of the request. In this case, with the Whistleblower's consent, the oral reporting shall be documented in one of the following ways:

3.3.1. by making a recording of the conversation in a retrievable form; or

3.3.2. through a complete and accurate transcript of the meeting.

3.4. In the situation referred to in point 3.3.2, the Whistleblower shall have the opportunity to check, rectify and agree the minutes of the meeting by signing them.

3.5. Should a Report be received by an unauthorised Staff Member, he or she shall immediately forward the Report to the Report Recipient and shall not disclose information that could result in the identification of the Whistleblower, the person concerned and/or the third party referred to in the Report.

4. RECEIPT OF REPORTS

4.1. The Report Recipient shall inform the Management Board of a report made by a Whistleblower and its content. The Management Board shall designate the members of the Committee accordingly.

4.2. Within 7 days of receiving the Report, the Committee Chairperson shall immediately confirm the receipt of the Report to the Whistleblower, either in writing or by electronic means, except where the Committee does not have the Whistleblower's details for feedback communication. The receipt of the Report shall be recorded in the Register of Reports.

4.3. The Committee shall carry out a preliminary verification of the Report by determining whether the Report relates to information on Breaches. The Committee Chairperson may request clarification or further information from the Whistleblower.

4.4. Where the Report does not relate to information on a Breach, the Committee Chairperson shall inform the Whistleblower that the Committee has decided not to examine the Report, stating the findings of the preliminary verification.

5. INVESTIGATION

5.1. The Committee shall, with due diligence, conduct an investigation with a view to verifying the Report and assessing the accuracy of the allegations contained therein. As part of the investigation, the Committee shall do the following:

5.1.1. appoint the Committee Chairperson,

5.1.2. request, where appropriate, information or clarification from any person employed by the Company and from other persons;

5.1.3. hear the standpoint of the person concerned;

5.1.4. document its actions, including by making an entry in the Register of Reports;

5.1.5. appoint, where appropriate, a working team, which may be composed of representatives from different departments of the Company, provided that they have been given written authorisation by the Company and provided that, prior to the investigation, the team members sign a declaration of confidentiality regarding any information obtained in connection with the team's activities;

5.1.6. seek to ensure that the investigation is completed no later than 3 months after the receipt of the Report.

5.2. The Company's staff shall provide the Committee with all information and clarifications in the course of the investigation.

5.3. The right of the person concerned to defend himself or herself, to be heard and to know the allegations made against him or her shall be ensured in the investigation, provided that the disclosure of this information shall not allow even indirect identification of the Whistleblower, except where the Whistleblower has given his or her express consent.

5.4. The Committee shall document the steps taken in the investigation;

5.5. Following the investigation, the Committee Chairperson shall draft a written opinion on whether a Breach has occurred; this opinion shall be signed by the other members of the Committee. If any Member of the Committee disagrees with the opinion of the Committee Chairperson, he or she shall present a dissenting opinion.

6. REMEDIAL ACTION

6.1. Where a Breach is found to have occurred, the Management Board shall decide on the basis of the opinion of the Committee to take remedial action, which may include in particular, the following:

6.1.1 filing a notice of a suspected criminal offence with the competent law enforcement bodies;

6.1.2. imposing disciplinary measures against any individual who has committed a Breach, in particular by way of a warning or reprimand, termination of the employment relationship with or without notice, as the case may be;

6.1.3 implementing procedures or policies for a specific area of the Company's business or specific processes implemented in the Company or modifying existing internal regulations;

6.1.4 conducting training or workshops for specific Staff Members or other stakeholders;

6.1.5 conducting an information campaign;

6.1.6 amending the Company's existing internal regulations.

6.2 The Compliance Manager shall monitor the implementation of follow-up measures in the Company and keep the Management Board informed of the status of their implementation.

7. PROVIDING FEEDBACK TO THE WHISTLEBLOWER

7.1. Subject to point 8.2, the Committee Chairperson shall provide feedback to the Whistleblower as soon as the investigation has been completed and no later than 3 months after the acknowledgement of the Report as to whether a Breach has been identified and what Follow-up activities have been or will be carried out in response to the identified Breach.

7.2. Where no acknowledgement of the Report has been given to the Whistleblower, feedback shall be provided to the Whistleblower within 3 months of the end of 7 days after the Report was made.

8. WHISTLEBLOWER PROTECTION

8.1. Every Whistleblower shall qualify for protection from the Company provided that he or she had reasonable grounds to believe that the information on breaches reported was true at the time of reporting. Protection shall be granted also to facilitators and to persons related to the Whistleblower, including the Whistleblower's family members.

8.2. The protection granted to the Whistleblower shall include the following:

8.2.1. easy access to the Report Recipient;

8.2.2. protection from Retaliation and any other type of unfavourable treatment as a result of Reporting, in particular by isolating the Whistleblower from the person concerned or, where possible, by changing his or her job;

8.2.3. protection of the identity and the confidentiality of the information provided in the Report.

8.3. The Company shall ensure that the identities of the Whistleblower, the person concerned and the third party referred to in the Report are kept confidential. Only persons with written authorisation from the Company may access the information

included in the Report. These persons shall observe confidentiality. The protection of confidentiality relates to information that directly or indirectly identifies such persons.

8.4. The Whistleblower's personal data and any other personally identifiable information shall not be disclosed to unauthorised persons, except with the Whistleblower's express consent.

8.5. Any Retaliation against the Whistleblower is prohibited. Retaliation may be deemed to be gross misconduct and may result in disciplinary liability.

8.6. Any Whistleblower who has suffered Retaliation shall promptly notify the Company's Management Board or the Committee.

9. PERSONAL DATA PROCESSING

9.1. All the activities set out in the Regulations shall be conducted in such a way as to ensure that the identities of the Whistleblower, the person concerned and the third party referred to in the Report are kept confidential. For this purpose, the following shall be ensured:

9.1.1. the Whistleblower's personal data (including the content of the Report), the personal data of the person concerned and other documentation related to the investigation shall be kept in a manner that ensures their confidentiality, security and integrity;

9.1.2. any personal data that are not relevant in the context of the respective Report shall be immediately erased.

Investigation documentation, including personal data, shall be retained for a period of 3 years after the end of the calendar year in which the follow-up was completed or the proceedings initiated by the follow-up were terminated

9.2. Personal data collected in connection with investigations shall be processed exclusively for the purposes of those investigations, in accordance with the relevant legislation on the protection of persons who report breaches.

10. REGISTER OF REPORTS

10.1. All Reports, regardless of their merits, the manner in which they are made and the assessment of their legitimacy, are recorded by the Committee Chairperson in the Register of Reports.

10.2. The Register of Reports shall include the following:

10.2.1. the number of the Report;

10.2.2. the subject matter of the Breach or information that no Breach has been identified;

10.2.3. the personal data of the Whistleblower and the person concerned necessary to identify them;

10.2.4. the Whistleblower's contact address;

10.2.5. the date of the Report;

10.2.6. the date of closure of the investigation;

10.2.7. information on Follow-up;

10.2.8. the date of completion of the case.

10.3. The data in the Register of Reports shall be retained for a period of 3 years after the end of the calendar year in which the follow-up was completed or the proceedings initiated by the follow-up were terminated

11. EXTERNAL REPORTING

11.1. In any case, a Whistleblower may use an external reporting channel without following the procedure provided for in the Regulations. The body competent in matters relating to Reporting and providing support is the Ombudsman or a public authority. Public administrations bodies and, where appropriate, European Union institutions, bodies, offices and/or agencies shall accept reports of Breaches in their fields of activity.

11.2. The external reporting channels shall enable reporting in writing and orally. Internal Reporting in documentary form may be made in one of the following forms:

11.2.1. in paper form, to the correspondence address specified by the Ombudsman or the public authority receiving the report;

11.2.2. by electronic means, to the e-mail address, electronic inbox address or address for electronic communication specified by the Ombudsman or the public authority receiving the report, or by means of a dedicated web form or application designated by the public authority as appropriate for electronic reporting.

11.3. External reporting may be anonymous or identifiable. Detailed rules on the handling of reports are published by the competent authorities on their websites.