

DUE DILIGENCE

Due diligence **in the area of human rights and environmental impact is carried out** by ensuring compliance with social, ethical, environmental and corporate governance principles in line with international standards. We are actively committed to the protection of human rights, the labour law, and the environment as well as to anti-corruption practices.

Due diligence at Stalexport Autostrady S.A. is conducted in accordance with the model indicated in the UN Guiding Principles on Business and Human Rights. This model provides for addressing the following issues with a regular and comprehensive process:

- **Embedding** due diligence within company management policies and systems,
- **Identification and assessment of negative** impacts on and risks to the Company's operations,
- **Eliminating**, preventing or mitigating identified negative impacts,
- **Monitoring** the effectiveness of measures taken,
- **Communicating** due diligence,
- **Repairing the damage** or cooperating in repairing it.

KEY DOCUMENTS:

Code of Ethics ("Code")

It reflects the commitment of Stalexport Autostrady S.A. to ensure compliance with social and ethical principles, respect for the law, corporate governance and human rights. These principles are essential for the exercise of due diligence.

Compliance Programme (Programme)

The Programme establishes control procedures and activities, including an internal control system, to support appropriate, lawful conduct in the company.

Anticorruption Policy (Policy)

The Policy defines the standards of conduct for employees, managers and third parties of Stalexport Autostrady S.A. It sets rules for dealing with sensitive areas and corruption risk assessment. The Policy requires compliance with all applicable anti-corruption rules and sets out rules for reporting any violations of the law or policy.

Whistleblowing Procedure (Procedure)

The Procedure governs the process of receiving and handling reports and irregularities and the manner in which investigations are managed, as set out in the principles of privacy. The Procedure is addressed to employees of the company, executives, members of corporate bodies, third parties. In order to ensure the effectiveness of the whistleblowing process and to provide full and universal access for all persons willing to submit a notification, Stalexport Autostrady S.A. provides a number of channels, in particular:

- by e-mail: specjalista-ds-etyki@stalexport-autostrady.pl

- by post addressed to: Corporate Governance Officer at Stalexport Autostrady S.A., ul. Piaskowa 20, 41-404 Mysłowice

Availability

All the aforementioned documents, i.e. the Code, the Programme, the Policy, the Procedure and the notification addresses are available on the website of Stalexport Autostrady S.A. at:

<https://www.stalexport-autostrady.pl/pl/o-spolce/lad-korporacyjny>

Responsibility for the area of human rights and the principles set out in the Code, the Programme, the Policy, and the Procedure.

The Supervisory Board of Stalexport Autostrady S.A., through the Audit Committee, oversees the Due Diligence Programme.

The Management Board of Stalexport Autostrady S.A. entrusted the responsibility for the area of human rights and the principles set out in the Code, the Programme, the Policy, and the Procedure to the following entities:

- **Compliance Officer** - in terms of the Code, the Programme, the Procedure, and Human Rights,
- **Anti-Corruption Officer** - in terms of the Policy,
- **Ethics Officer** - in terms of the Procedure.

Risk identification

In accordance with the rules set out in the Code, the Programme, the Policy, and the Procedure, the Corporate Governance and Anti-Corruption Officer (CGACO) and the Ethics Officer (EO) conduct regular internal audits aimed at reviewing, verifying, and disclosing potential activities which could constitute a breach of the principles described in these documents. As a result of the audits, the CGACO and the EO present periodic written reports to the Management Board and the Supervisory Board of Stalexport Autostrady S.A.

Due diligence through awareness

Employees and associates of Stalexport Autostrady S.A. are obliged to comply with the principles set out in the Code, the Programme, the Policy, and the Procedure. The CGACO and the EO develop and implement information and training activities and analyse their effectiveness.

Reviewing and completing the Process

Stalexport Autostrady S.A. regularly carries out a comprehensive assessment of the process and its scope. The process is analysed and supplemented in accordance with best global practices, whether as a result of performance assessment activities or as a result of the adoption of the Directive on corporate sustainability due diligence.