

Radom, August 3, 2026

## POLICY

### NO ACCIDENTS AT WORK

#### § 1. Definitions

1. “*Incident*” means an event or potentially hazardous situation that could have led to an accident or injury but ultimately did not;
2. “*IRGO*” means IRGO sp. z o.o.;
3. “*Policy*” means this internal IRGO document, which sets forth the general principles of workplace safety management and accident prevention, and supplements the obligations arising from applicable law and the Terms and Conditions, Series A (as explained in § 1, item 6);
4. “*Employee*” means a person employed by IRGO under an employment contract, in accordance the definition set forth in Article 2 of the Labor Code. Only a person in an employment relationship with IRGO is considered an employee;
5. “*Occupational Risk*” means the likelihood of undesirable events related to the performance of work that result in losses, in particular the occurrence adverse health effects in an employee, as defined in accordance with the regulation on general occupational safety and health regulations;
6. “*Terms and Conditions*” means the document titled “Terms and Conditions of the EUR 45,000,000 Series A Bonds issued by IRGO sp. z o.o.” dated September 9, 2025, setting forth the rights and obligations of the Issuer and the Bondholders, the terms of the issuance, interest rate provisions, security, disclosure obligations, operational restrictions, and all other provisions governing the operation of the Series A bonds. The Terms and Conditions also include all subsequent amendments, addenda, automatic updates, and documents constituting an integral part thereof, as defined by the term “Finance Documents” in the aforementioned document;

7. “*Work-related accident*” means a sudden event caused by an external factor, resulting in injury or death, that occurred in connection with work, as defined by the Labor Code and its implementing regulations.

IRGO commits to maintaining and continuously improving its occupational safety and occupational health, based on hazard identification, occupational risk assessment, and the implementation of effective control measures.

Our priority is to minimize risks in the workplace by applying technical, organizational, and procedural solutions consistent with current knowledge and applicable standards and regulations.

## **§ 2. Legal Basis and Purpose of the Policy**

1. This policy fulfills the employer’s obligation to ensure the development of consistent principles for preventing workplace accidents and occupational diseases, as set forth in Article 207 § 2(4) of the Act of June 26, 1974, Labor Code (consolidated text: Journal of Laws of 2025, item 277; hereinafter: Labor Code, taking into account Directive 89/391/EEC on the introduction of measures to improve the safety and health of workers at the workplace, as well as Polish regulations on safety and occupational hygiene, including in particular the Labor Code and the Regulation on General Occupational Safety and Health Provisions (Journal of Laws of 2003, No. 169, item 1650, as amended).
2. The purpose of this Policy is to establish a framework for IRGO’s approach to workplace safety, in particular by striving to reduce occupational risks and promote a culture of safety. This Policy is aspirational in nature and does not guarantee the achievement of a specific level of safety.

## **§ 3. Scope of Application**

1. This Policy applies to IRGO as an employer.
2. This Policy applies to all Employees.

## **§ 4. IRGO’s Objectives and Responsibilities**

1. IRGO strives to achieve the aspirational goal of “zero workplace accidents,” which is treated as a guiding principle for occupational safety efforts rather than a guarantee or promise of achieving

a specific level of safety.

2. IRGO fulfills its obligations as an employer regarding occupational safety and health in accordance with the provisions of Polish law, to which this Policy is supplementary. In particular, IRGO ensures, to the extent required by law and within its organizational capabilities:
  - a) the organization of work in a manner that ensures safe and hygienic working conditions;
  - b) occupational risk assessment, as well as informing Employees about risks and the preventive measures in place;
  - c) providing occupational safety and health training in accordance with applicable regulations;
  - d) conducting post-accident investigations in accordance with applicable regulations;
  - e) coordination of occupational safety and health activities with other employers, in cases where work is performed on shared premises, in accordance with applicable regulations;
  - f) ensuring that the costs of occupational safety and health measures are not borne by employees, in accordance with Polish law.

## **§ 5. Obligations of Employees and Management**

1. Every IRGO employee is required to:
  - a) comply with occupational safety and health regulations and rules,
  - b) use personal protective equipment, as well as work clothing and footwear, in workstations where such items are required,
  - c) maintain machinery, equipment, and tools in good condition and keep the workstation tidy,
  - d) immediately report any workplace accident, injury, incident, or potentially hazardous situation to a supervisor or the health and safety department, and warn coworkers and other people in the danger zone of any imminent danger,
  - e) to cooperate with the employer and supervisors in fulfilling duties related to occupational safety and health.
2. Managers at IRGO are also required to organize workstations in accordance with health and safety regulations and guidelines, and to respond to safety violations in accordance with the law.
3. Failure to comply with the obligations set forth in this Policy may result in disciplinary measures against the employee as provided for in the Labor Code, including administrative liability.

## **§ 6. Rules for Reporting Incidents and Monitoring**

1. IRGO encourages the reporting of work safety-related events, particularly accidents, injuries, and incidents. IRGO may conduct analyses of reported events and periodic reviews of this Policy.

## **§ 7. Form and Practical Implementation**

1. This Policy is adopted by the IRGO Management Board in the form of a resolution and enters into force on the date of its adoption, with the possibility of subsequent updates in the event of changes to laws and the requirements of the Terms and Conditions.
2. IRGO ensures:
  - a) communicating the contents of the Policy to Employees;
  - b) the development and maintenance of versions of the Policy in Polish and English;
  - c) the publication of the Policy on the IRGO website to comply with the requirements of the Series A Terms and Conditions.

## **§ 8. Responsibility of the IRGO Management Board**

1. The IRGO Management Board is responsible for adopting the Policy and ensuring its compliance with applicable laws and the requirements of the Terms and Conditions.
2. The IRGO Management Board may monitor the implementation of the Policy to the extent deemed necessary.
3. This Policy is effective as of August 3, 2026.