

Stakeholder Dialogue Policy

Version number:	1.0	Effective date:	1.5.2024
Valid for:	Photon Energy Group		
Owner:	Management Board		
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		1.5.2024	

Table of Contents

1. Introduction.....	3
2. Principles of the Policy.....	3
3. Stakeholder Identification and Engagement	3
4. Transparency and Management Responsibility	4
5. Reporting and Communication	4
6. Continuous Improvement	4
7. Compliance and Review	5

1. Introduction

This Stakeholder Dialogue Policy (the 'Policy') is designed to align with Principle 1.1.5 of the Dutch Corporate Governance Code, which emphasizes the importance of engaging in a constructive dialogue with stakeholders to understand their interests and concerns. This policy outlines the framework and guidelines for fostering effective stakeholder dialogue within Photon Energy Group with the goal of promoting transparency, accountability, and sustainable business practices. Photon Energy Group aims to maintain long-term, stable, and strong stakeholder relationships built on trust, recognition of commitments and legitimate interests, and open communication. We understand that various stakeholder groups have different viewpoints and expectations with regard to our business and the purpose of this Policy is to cover, non-exhaustively, interaction with various stakeholders' views, namely with regard to the sustainability.

2. Principles of the Policy

The key elements of this policy are:

- ▶ **Transparency:** Photon Energy Group acts transparently and its financial and non-financial reporting gives a true and fair view on the most important events and transactions as well as assets, liabilities, financial position and the result of the Company and its consolidated subsidiaries.
- ▶ **Accountability:** Photon Energy Group respects the environment and human rights and acts responsibly and sustainably in its business activities. The Company diligently ensures the provision of truthful, relevant, and complete information on the company's environmental, social, and governance actions, strengthening our commitment to transparency and responsible corporate practices.
- ▶ **Cooperation:** Photon Energy Group promotes and encourages cooperation with stakeholders.
- ▶ **Engagement:** Photon Energy Group encourages stakeholder participation and supports information exchange.

3. Stakeholder Identification and Engagement

- 3.1. Photon Energy Group identifies its key stakeholders as shareholders, investors, employees, customers, suppliers, local communities, and other relevant parties.
- 3.2. Engagement methods will be tailored to the specific needs and expectations of different stakeholder groups.
- 3.3. Photon Energy Group will proactively engage with stakeholders through regular meetings, surveys, feedback mechanisms, and other communication channels to ensure meaningful interaction.
- 3.4. The following table shows examples of engagements with various stakeholders:

Stakeholder Group	Ways of Engagement and Communication
Employees	All-employee meetings, trainings, team-building, engagement surveys, all employee intranet and Spark.
Investors/shareholders	Annual and Extraordinary shareholders meetings, quarterly investors presentations, road shows and investors' conferences which provide an opportunity to engage into a direct dialogue with the investment community, periodic and ad-hoc reports, publication of research and assessment by various research institutes and analysts whenever possible and allowed under the conditions of co-operation with the respective research house.
Customers	Periodic meetings, trade fairs participation, key account management.

Suppliers	Periodic meetings, trade fair participations, close contact and DD of components supplier, in particular with regard to human rights commitments and environmental policies.
Local Communities	Discussion with local authorities at multiple level, universities, local research institutes, and residents living close to our PV installations, employee volunteering, CSR days, Company donations
Governments and Regulators	Conferences, meetings, dialogue on legislative changes through local solar associations, policy and legislative developments.
Industry Groups	Solar Associations, Intersolar, Clean Energy Council, Australian Land and Groundwater Associations.

3.5. In addition to the engagement fora listed above, other possible methods to engage with stakeholders are:

- ▶ surveys,
- ▶ regular conventional contacts with a stakeholder
- ▶ exchange sessions,
- ▶ associations and cooperations within the photovoltaic industry (and outside)
- ▶ roundtables

3.6. In accordance with its Misconduct Reporting Policy, Photon Energy Group has also set up a SpeakUp Line which is open to all stakeholders to report concerns and issues that can be considered as misconduct. The reporting option is also anonymous and is set up in all languages pertaining to the countries of the Photon Energy Group's operations.

4. Transparency and Management Responsibility

4.1. Photon Energy Group will be transparent about the objectives, outcomes, and processes of stakeholder dialogue and will maintain records of stakeholder engagement activities and outcomes.

4.2. The Management Board will oversee stakeholder dialogue and ensure its integration into the Group's strategy; in accordance with the Dutch Corporate Code however, the Management Board shall determine on a case-by-case basis who the relevant stakeholders are and whether dialogue is in the Photon Energy Group's interest.

5. Reporting and Communication

5.1. Photon Energy Group will include a dedicated section in its annual reports or other relevant disclosures to detail its stakeholder dialogue activities, including the issues raised, actions taken, and outcomes achieved.

5.2. Stakeholder feedback and concerns will be communicated to relevant persons and acted upon as appropriate.

6. Continuous Improvement

6.1. Photon Energy Group will regularly review and assess the effectiveness of stakeholder dialogue processes and adapt them as needed to improve engagement and responsiveness.

7. Compliance and Review

- 7.1. This Stakeholder Dialogue Policy will be monitored by the Management Board and reviewed annually to ensure its alignment with the Dutch Corporate Governance Code and any changes in stakeholder expectations.