

Approved by the Management Board of AB "Ignitis grupė"

Effective as of 28/05/2026

Policy owner: Group Communications

GROUP FINANCIAL SUPPORT, DEVELOPMENT COOPERATION AND HUMANITARIAN AID POLICY



I. PURPOSE AND SCOPE

1. **The purpose of the Policy** is to regulate the cases and the manner in which the Group may provide Support Items and/or make financial contributions for Development Cooperation, and/or provide Humanitarian Aid Instruments free of charge, as well as to establish general principles for the Group's provision of Financial Support, financial contributions for Development Cooperation, and the provision of Humanitarian Aid.
2. **The Policy applies** to all companies within AB "Ignitis grupė" group of companies to the extent that it does not conflict with the requirements of the legal acts of the European Union, the Republic of Lithuania, and other countries in which the companies are registered and operate, as well as the Articles of Association and/or shareholders' agreements of the Group companies.

II. GENERAL PROVISIONS

The Policy aims to ensure that:

3. The Financial Support provided reaches target groups whose activities and initiatives align with the Group's mindsets, sustainable business principles, and strategy, and is allocated within the scope of renewable energy projects under development and/or management and/or within the scope of activities carried out in the green generation segment.
4. The Financial Support provided reaches educational institutions, specialised foundations operating in the field of education, whose activities and initiatives align with the Group's mindsets and contribute to and/or ensure the high-quality training of specialists and the attraction of human resources necessary for the implementation of the Group's operational strategy.
5. By participating in Development Cooperation Activities and making voluntary financial contributions to the Development Cooperation and Humanitarian Aid Fund, funds are directed toward the implementation of specific projects related to the development, restoration, and reconstruction of Ukraine's energy infrastructure.
6. Ukraine is provided with Humanitarian Aid to contribute to the restoration (reconstruction) of Ukraine's energy infrastructure damaged by the war.
7. Financial Support is provided in a transparent, impartial, and targeted manner, in line with uniform principles and in accordance with the Group's Code of Ethics and Conduct, as well as other internal legal acts of the Group and Support Providers, and the legal acts of the Republic of Lithuania governing the allocation of financial support.

III. PRINCIPLES FOR THE ALLOCATION OF FINANCIAL SUPPORT

8. Financial Support may be granted only by AB "Ignitis grupė", UAB "Ignitis renewables" and its subsidiaries and lower-tier subsidiaries as well as UAB Kauno kogeneracinė jėgainė, UAB Vilniaus kogeneracinė jėgainė and AB "Ignitis gamyba".
9. Financial Support shall be granted in monetary funds only.
10. The amount allocated for Financial Support shall be determined in accordance with applicable legal acts and within the established limits on the maximum permissible amount of Financial Support.
11. The procedure and principles for granting Financial Support, as well as other matters related to Financial Support, shall be established in the Support Providers' Rules. The Rules must ensure lawful, transparent, fair and effective allocation and use of Financial Support in line with the objectives set out in the Policy. The draft Rules and any amendments thereto must be coordinated with the Policy owner.
12. The Support Provider may grant Financial Support only if it has no tax arrears to the state and municipal budgets or funds of the Republic of Lithuania administered by the State Tax Inspectorate, and has no arrears to the State Social Insurance Fund budget or other overdue financial obligations to the Ministry of Finance of the Republic of Lithuania or under state-guaranteed contracts.
13. The Management Board of AB "Ignitis grupė" shall establish a Support Evaluation Committee, which shall review Applications at the Group level, assess their compliance with the criteria for granting Financial Support set forth in the Rules, and evaluate the use of Financial Support. The Support

Evaluation Committee shall consist of at least 5 (five) employees of the Group companies. Employees of Support Providers may comprise no more than half of the members of the Support Evaluation Committee. The Management Board of AB “Ignitis grupė” shall appoint a Chairperson from among the members of the Support Evaluation Committee. An employee of a Support Provider whose Application is being evaluated may not be appointed as Chairperson. The Support Evaluation Committee operates in accordance with the Support Evaluation Committee’s Rules of Procedure approved by the Management Board of AB “Ignitis grupė” and the relevant Support Provider’s Rules.

14. AB “Ignitis grupė”, UAB “Ignitis renewables” and its subsidiaries and lower-tier subsidiaries as well as UAB Kauno kogeneracinė jėgainė, UAB Vilniaus kogeneracinė jėgainė may grant Financial Support to educational institutions and specialised foundations operating in the field of education in order to enhance the quality of the fields of study important to the strategic business segments of the Group, promote the attractiveness and/or popularity of these fields of study and/or professional career in the energy sector, as well as promote scientific research in these fields of study if this complies with the criteria for granting Financial Support established in the Rules.
15. UAB Kauno kogeneracinė jėgainė, UAB Vilniaus kogeneracinė jėgainė, UAB “Ignitis renewables”, its subsidiaries and lower-tier subsidiaries, as well as AB “Ignitis gamyba”, may grant Financial Support to projects and initiatives of communities in whose vicinity they operate or develop their activities, and/or entities operating for the benefit of such communities.
16. Financial Support may be granted to social, educational, artistic, cultural, scientific, and sports (excluding professional, extreme, and high-risk sports) projects, as well as educational and environmental projects and other activities beneficial to society, as defined in the LCS.
17. Financial Support shall be granted to projects that meet the criteria set forth in the Rules, contribute to long-term cooperation with communities, and align with the business objectives of the Group companies.
18. **Financial Support shall not be granted to and cannot be used for:**
 - financing political parties, state politicians, political advertising, or political campaigns, or for covering political campaign obligations;

- foundations and institutions established by political (personal) appointees in the civil service, members of the Parliament (Seimas) of the Republic of Lithuania, members of the Government, members of municipal councils, members of the governing bodies of political parties, their close relatives, spouses, cohabitants, or partners. These individuals may not participate in the evaluation of Applications or in the decision-making process regarding the allocation of Financial Support;
- professional, extreme, and high-risk sports, as well as activities related to gambling, alcohol, tobacco, or other intoxicating substances, or other activities that may have a negative impact on society;
- when the unconsolidated net profit of the Support Provider over the reporting financial year is negative;
- if the Support Recipient has previously committed material breaches of the Support Agreement and less than 3 years have passed since the full performance of obligations;
- when projects or activities conflict with the Group’s strategy, sustainable business principles or the Group’s Code of Ethics and Conduct.

19. Financial Support may be provided to:

- legal entities established in the Republic of Lithuania that have the status of a Support Recipient, that have been registered for at least 1 (one) year and meet the requirements established in the LCS and the Rules;
- non-profit legal entities established in European Economic Area countries, which have been registered for at least 1 year and meet the requirements of the LCS and the Rules.

20. Key principles for granting Financial Support:

- Alignment with operational objectives – financial Support is granted to projects and initiatives that align with the Group’s mindsets, sustainable business principles, and strategy;

- Relevance – initiatives that create value at the regional or national level are supported;
- Transparency – all Applications are subject to uniform and clear evaluation criteria;
- Impartiality – if the evaluation of an Application could give rise to a conflict of interest, the evaluator(s) must recuse themselves from evaluating the application and decision-making.

IV. PRINCIPLES OF PARTICIPATION IN DEVELOPMENT COOPERATION ACTIVITIES

21. The purpose of Development Cooperation is to participate in Development Cooperation Activities by making voluntary financial contributions to the Development Cooperation and Humanitarian Aid Fund, from which these funds would be directed toward the development, reconstruction, and restoration of Ukraine's energy infrastructure. These actions aim to contribute to strengthening Ukraine's resilience, ensuring the availability of vital electricity services to the population, and protecting the lives, health, and dignity of the Ukrainian people.
22. AB "Ignitis grupė" participates in Development Cooperation Activities by making a voluntary financial contribution to the Development Cooperation and Humanitarian Aid Fund.
23. The decision to make a financial contribution to the Development Cooperation and Humanitarian Aid Fund is made upon approval by the Ministry of Finance of the Republic of Lithuania.
24. A financial contribution may be made to the Development Cooperation and Humanitarian Aid Fund only if all of the following conditions are met:
 - there are no tax arrears owed to the state or municipal budgets of the Republic of Lithuania or to the State Social Insurance Fund budget, and there are no overdue financial obligations to the State Tax Inspectorate or the Ministry of Finance of the Republic of Lithuania;
 - the unconsolidated net result for the most recent reporting financial year is positive.

25. The Management Board of AB "Ignitis grupė" shall approve an internal legal act establishing the conditions and procedure for making financial contributions to the Development Cooperation and Humanitarian Aid Fund, as well as the procedures for decision-making and coordination with competent authorities. The draft of this internal legal act shall be coordinated with the Policy owner.

V. PRINCIPLES FOR THE PROVISION OF HUMANITARIAN AID

26. Humanitarian Aid may be provided only by AB "Ignitis grupė", AB "Ignitis gamyba", UAB "Ignitis", AB "Energijos skirstymo operatorius", and UAB "Transporto valdymas".
27. The purpose of Humanitarian Aid is to meet the humanitarian needs of Ukraine in the energy sector, which has been affected by military and/or armed actions, by transferring Humanitarian Aid Instruments for the restoration (reconstruction) of Ukraine's energy infrastructure.
28. AB "Ignitis grupė" shall provide Humanitarian Aid by transferring the monetary funds available to it to international organisations free of charge (including the cases where the international organisation is acting as a trustee of a state authority of Ukraine).
29. AB "Ignitis gamyba", UAB "Ignitis", AB "Energijos skirstymo operatorius", and UAB "Transporto valdymas" shall provide Humanitarian Aid by transferring, free of charge, unused movable property owned by them to the ownership of international organisations, Ukrainian state or municipal authorities, Ukrainian public legal entities, or other authorised Ukrainian entities.
30. Humanitarian Aid may be provided only if:
 - there are no tax arrears owed to the state or municipal budgets of the Republic of Lithuania or to the State Social Insurance Fund budget, and there are no overdue financial obligations to the State Tax Inspectorate or the Ministry of Finance of the Republic of Lithuania;
 - the unconsolidated net result for the reporting financial year is positive.

31. The management body of the Humanitarian Aid Provider – the Board (except in cases set out in the Articles of Association of the Support Provider) – shall approve an internal legal act which sets out the procedure for planning the allocation of funds (or assets), decision-making and coordination with competent authorities, as well as the conditions and procedure for providing Humanitarian Aid. The draft of this internal legal act must be coordinated with the Policy owner.
32. AB “Ignitis gamyba”, UAB “Ignitis”, AB “Energijos skirstymo operatorius”, and UAB “Transporto valdymas” may decide to provide Humanitarian Aid in response to a specific request only after obtaining the approval of the Policy owner.
33. Before making a decision on the provision of Humanitarian Aid, the Humanitarian Aid Provider must obtain the approval of the Ministry of Finance of the Republic of Lithuania that the provision of Humanitarian Aid is appropriate, based on the recommendation of the Ministry of Foreign Affairs of the Republic of Lithuania on the compatibility of the humanitarian aid with the priorities of the foreign policy of the Republic of Lithuania and with the international commitments.
34. The following parties shall be informed of the decision to provide Humanitarian Aid:
 - the Policy owner;
 - the Ministry of Foreign Affairs of the Republic of Lithuania in accordance with the procedure established by the LDCHA.

VI. IMPLEMENTATION AND MONITORING

35. The Policy owner is responsible for preparing the Policy, reviewing it, providing guidance on the application of its provisions, and monitoring its implementation.
36. The CEOs of Group companies and the Heads of Functions and/or the persons delegated by them are responsible for the implementation and enforcement of the Policy within their respective companies and functions. In implementing the Policy, they shall cooperate with the Policy owner.
37. The Support Provider shall publicly disclose information regarding the provided Financial Support no later than within 1 (one) month from the date of granting Financial Support:
 - the recipient(s) of the Financial Support;
 - the purpose of the Financial Support;
 - the amount of the Financial Support;
 - the period of the Financial Support.
38. The Support Provider shall also publicly disclose:
 - the Policy;
 - the Rules;
 - the summary of reports on the use of Financial Support submitted by the Support Recipients to the Support Provider. The information provided in the reports on the use of Financial Support shall be published insofar as it does not violate the LCS, the Law on Legal Protection of Personal Data of the Republic of Lithuania and other legal acts;
 - and other information provided for in the Rules, the Support Provider’s internal legal acts, and the LCS.
39. The Humanitarian Aid Provider shall publicly disclose:
 - the Policy;
 - its internal legal act regulating the provision of Humanitarian Aid;
 - information on the Humanitarian Aid provided by the Humanitarian Aid Provider during the current year and for at least 3 (three) previous financial years.
40. The Humanitarian Aid Provider shall publish information about the provided Humanitarian Aid on its website no later than 1 (one) month after providing the Humanitarian Aid.
41. Each calendar year, the Policy owner shall submit information to the Company’s Supervisory Board regarding the Financial Support and

Humanitarian Aid provided by Group companies during the previous calendar year.

42. The Policy is publicly available on the website of AB "Ignitis grupė".

VII. TERMS AND ABBREVIATIONS

The Glossary contains general terms.

Group	AB "Ignitis grupė" and the legal entities it controls directly or indirectly.
Humanitarian Aid	measures aimed at saving human lives, alleviating suffering and preserving human dignity in the face of adversities caused by human actions and in their aftermath. This type of aid also includes reducing the risk of disasters, including preparation for disasters and recovery afterwards.
Humanitarian Aid Instruments	monetary funds and/or movable property that is no longer used.
Humanitarian Aid Provider	a Group company that, in accordance with the provisions of this Policy, has the right to provide Humanitarian Aid.
LCS	the Law on Charity and Sponsorship of the Republic of Lithuania, including all its amendments and supplements.
Application	a prescribed application form to receive Financial Support, which must be completed by the Applicant when applying for Financial Support.
Financial Support	voluntary and gratuitous, except for commitments of the Support Recipient permitted by the LCS, provision of Support Items to Support Recipients according to the procedure set out in the Policy and/or the Rules without violating the provisions of the LCS.

Support Item	monetary funds.
Support Recipient	an Applicant who meets the requirements for receiving Financial Support and who is granted Financial Support.
Support Agreement	the agreement concluded between the Support Recipient and the Support Provider on the granting of Financial Support.
Support Provider	a Group company that, in accordance with the provisions of this Policy, has the right to grant Financial Support.
Applicant	an entity that seeks to receive Financial Support and has submitted an Application to receive Financial Support.
Policy	the Group Financial Support, Development Cooperation and Humanitarian Aid Policy, this document.
Rules	the Financial Support Management Rules of the Support Provider, including any subsequent amendments and supplements.
Manager	a single-person management body of the Support Provider, i.e., the CEO and/or a member of the Management Board (in a foreign jurisdiction).
Board	a collegial management body of the Support Provider.
LDCHA	the Law on Development Cooperation and Humanitarian Aid of the Republic of Lithuania, including all its amendments and supplements.
Evaluation Committee	the Group's Support Evaluation Committee.
Development Cooperation and Humanitarian Aid Fund	a fund established under the Law on Development Cooperation and Humanitarian Aid of the Republic of Lithuania, intended to implement Lithuania's development cooperation policy and humanitarian aid.
Development Cooperation Activities	the provision of financial contributions that contribute to the achievement of Lithuania's development cooperation policy

objectives by providing support for the development, reconstruction, and restoration of Ukraine's energy sector.
