

**INTERNAL PROCEDURE**  
**for reporting violations of the law**  
**and taking follow-up actions at RedCompass Poland Sp. z o.o.**

## §1

### Purpose and scope of the Procedure

1. RedCompass Poland Sp. z o.o. (the "**Company**") establishes the Internal Reporting Procedure, which sets forth the internal procedure for making reports of violations of law and taking follow-up actions, in accordance with the requirements set forth in the Act on the Protection of Whistleblowers dated June 14, 2024 (the "**Act**").
2. This Procedure for making internal reports of legal violations and taking follow-up action (the "**Procedure**") establishes:
  - 1) defining internal channels for transmitting information about violations;
  - 2) the rules and the deadline for confirming the acceptance of the report of violations;
  - 3) the rules for the Company's follow-up actions to verify the veracity of submitted reports of violations of the law, and the rules for informing the Whistleblowers of the follow-up actions carried out, in connection with the reported violation;
  - 4) determination of measures that may be applied in the event of violations found to have occurred in the Company;
  - 5) rules for keeping a register of notifications;
  - 6) information on the procedure for making external notifications to public bodies.

## §2

### Definitions

The terms used in the Procedure shall have the following meanings:

1. **Follow-up actions** - actions taken to assess the veracity of the information contained in the Notification and to counteract the reported violation;
2. **Retaliatory action** - a direct or indirect act or omission occurring in a work-related context that is caused by a report or public disclosure and that violates or may violate the rights of the Whistleblower or causes or may cause unjustified harm to the Whistleblower;
3. **Information about a violation of law** - information, including reasonable suspicion, regarding an actual or potential violation of law that has occurred or is likely to occur at RedCompass Poland Sp. z o.o., where the Whistleblower participated in the recruitment process or other pre-contract negotiations, works or worked, or at another entity with which the Whistleblower maintains or has maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of law;
4. **Feedback** - information provided to the Whistleblower on the follow-up actions planned or taken and the reasons for such actions;
5. **Work-related context** - future, present or past activities related to the performance of work on the basis of an employment relationship or any other legal relationship forming the basis for the provision of work or services to RedCompass Poland Sp. z o.o., where information about the violation of the law has been obtained and the possibility of experiencing retaliatory action;
6. **Authorized entity** – this refers to an external entity authorized by RedCompass Poland Sp. z o.o. to receive reports of legal violations and maintain a register of internal reports;
7. **Violations Coordinator** - a person appointed by Board to receive reports of information on violations;

8. **Explanatory Committee** - a committee appointed by RedCompass Poland Sp. z o.o. to investigate notifications consisting of at least three members;
9. **Person to whom the notification relates** - a natural person, a legal person or an organizational unit without legal personality, to which the law grants legal capacity, indicated in the Notification as the person who committed the violation of the law or with whom the person is associated;
10. **Person assisting in the submission of notification** - an individual who assists the Whistleblower with the reporting or public disclosure in a work-related context and whose assistance should not be disclosed;
11. **Associated Person with the Whistleblower** - an individual person who may experience retaliatory actions, including a colleague or a close person to the Whistleblower;
12. **Explanatory Proceedings** - conducted by the Explanatory Committee to recognize the Notification;
13. **Procedure** - this procedure;
14. **Final report** - a document adopted by the Hearing Committee as a result of the Investigation and submitted to the Board of Directors of RedCompass Poland;
15. **Register of notifications** - a register of internal notifications maintained by RedCompass Poland Sp. z o.o.;
16. **Resolution** - the decision issued by RedCompass Poland Sp. z o.o. as a result of the completion of the Clarification Procedure;
17. **Company** - RedCompass Poland Sp. z o.o.;
18. **Whistleblower** - a person who reports a violation of the law by submitting a Notification of violations of the law in a work-related context and thereby communicating information about a violation of the law having reasonable grounds to believe that the information that is the subject of the Notification is true at the time of the Notification or public disclosure and that it constitutes information about a violation of the law;
19. **Public disclosure** - making information about the violation public;
20. **Board** - the Board of Directors of the Company;
21. **Notification** - an internal report on a violation of the law submitted in accordance with the requirements of the Procedure and containing information on the violation of the law; it may be submitted in writing, through an encrypted channel/system for reporting irregularities, or by letter.

### §3

#### Internal notification of violation of the law

1. The subject of the Notification may be a violation of the law ("**Violation**") through an act or omission that is unlawful or intended to circumvent the law from the scope regulated in Article 3, paragraph 1 of the Act, in particular concerning:

- 1) corruption,
  - 2) public procurement;
  - 3) services, products and financial markets;
  - 4) anti-money Laundering and Countering the Financing of Terrorism;
  - 5) product safety and compliance;
  - 6) environmental protection;
  - 7) consumer protection;
  - 8) privacy and data protection;
  - 9) network and ICT system security;
  - 10) financial interests of the Treasury of the Republic of Poland, the local government unit and the European Union;
  - 11) European Union internal market, including competition and state aid rules and corporate taxation;
  - 12) Constitutional freedoms and rights of man and citizen - occurring in the relations of the individual with public authorities and unrelated to the areas indicated in items 1-11.
2. The notification may be submitted by the Whistleblower in a work-related context, in particular by:
- 1) employee,
  - 2) a person providing work on a basis other than employment, including under a civil law contract,
  - 3) an applicant for employment (job applicant) who obtained information about the violation of the law during the recruitment process or pre-contract negotiations,
  - 4) entrepreneur or proxy;
  - 5) a self-employed person and a person who performs work under the supervision and direction of a contractor, subcontractor or supplier,
  - 6) shareholder or partner,
  - 7) member of a body of a legal entity,
  - 8) trainee,
  - 9) apprentice,
  - 10) volunteer.
3. The Notification, as far as possible, should contain information that allows the best possible knowledge of the case for follow-up. In particular, the Notification of a violation should include:
- 1) personal data of the applicant: name, surname, contact information, status of the applicant,
  - 2) indication of the person, unit or organizational unit affected by the violation,
  - 3) indication of violated internal regulations or laws,
  - 4) a concise description of the case with an indication of the relevant facts,
  - 5) identification of persons related to the violation (including any witnesses or persons contacted by the Whistleblower regarding the Violation),
  - 6) indication of evidence, if possible,
  - 7) attachments,
  - 8) statement of the person reporting the violation,
  - 9) in the event of not having complete information as referred to in this section, the Whistleblower should submit a Notification to the extent of the information available to them. The failure to provide complete information is justified in cases of lack of knowledge or when disclosure of the information could lead to the identification of the Whistleblower.

#### §4

#### Rules for reporting, receiving, and handling violations

1. The entity authorized to receive all internal reports and maintain the register of internal reports, as referred to in § 8, is **The Law firm Katarzyna Zalewska**.

2. Any person who has gained knowledge or suspicion of the occurrence of a Violation can report it through the Internal Violation Notification Channel, which ensures the confidentiality of the content of the report and the identity of the reporting person.
3. Anonymous notifications will not be accepted.
4. Notification of a violation can be made using an encrypted channel/system for reporting irregularities: [https://app.sygnanet.pl/redcompass\\_poland/pl](https://app.sygnanet.pl/redcompass_poland/pl)
5. The authorized entity promptly informs the Board of Directors about the receipt of a Notification, with particular attention to the following situations:
  - a) If the report concerns a Member of the Company's Management Board, the authorized entity promptly informs only the Company's Proxy;
  - b) If the report concerns the Company's Proxy, the authorized entity promptly informs only the Members of the Company's Management Board
6. The duties of the authorized entity include, in particular:
  - 1) receiving Notifications of Information on Violations and confirming their receipt,
  - 2) initial verification of the Notification,
  - 3) providing information about the internal reporting procedure,
  - 4) providing feedback to the Whistleblower, understood as information about planned or taken follow-up actions and the reasons for such actions,
  - 5) maintaining constant contact with the Whistleblower and providing them with information about the follow-up actions taken,
  - 6) maintaining a register of reports.
7. The authorized entity forwards the Notification for consideration to the entity authorized to take follow-up actions indicated in paragraph 8 below, and in accordance with paragraph 5 above.
8. Within the organizational structure of RedCompass Poland, the Coordinator for Violations is authorized to take follow-up actions (including verification of the Notification).
9. The Whistleblower, at any stage after the filing of the Notification, up to its determination, may supplement the Notification, including submitting evidence or requesting specific evidence.
10. Within 3 months of the acknowledgement of the Notification, or if no acknowledgement of the Notification is provided, within 3 months of the expiration of 7 days from the date of the Notification, the Violation Coordinator shall provide the Whistleblower with a Feedback, unless the Whistleblower has not provided a contact address.

## §5

### Violations Coordinator

1. **The Violations Coordinator** is appointed on the basis of a separate authorization by the Board of Directors of the Company, and in the scope of their tasks they are responsible solely and directly to the Board of Directors of the Company.
2. The Violation Coordinator shall have written authorization from the Board of Directors of Company to receive and verify Notifications, take follow-up actions, and process the personal data of the person making the Notification and the person to whom the Notification relates.
3. The details of the Violations Coordinator shall be made public in the manner customary in the Company.
4. As a result of the submitted Notification, the Violation Coordinator shall, with due diligence, take adequate follow-up actions, including the initiation of an investigation, and inform the Board of Directors or a proxy of the Company of the necessity to appoint the members of the Explanatory Committee.
5. In the absence of the Violations Coordinator, his/her duties are taken over by his/her deputy, a person appointed by the Board of Directors of the Company.

**§6****Explanatory Committee**

1. The Board of Directors or a proxy of the Company, depending on the Notification or the person to whom the Notification of violation relates shall, without undue delay and in written form appoint an Explanatory Committee, consisting of at least 3 members, to review each internal notification on a case-by-case basis.
2. The members of the Explanatory Committee conduct the proceedings based on written authorizations.
3. If, during the course of the investigative proceedings, the need arises to utilize specialized knowledge (expert, expert witness, specialist), the Board of Directors or a Proxy of the Company may appoint such a person to participate in the work of the Committee. However, it is required that the agreement concluded with this person includes a confidentiality clause and a clause on personal data protection.
4. A person who is reasonably suspected of lacking impartiality or independence, or of breaching confidentiality, cannot be a member of the Explanatory Committee. That also includes:
  - the notifying person in relation to the subject matter of the notification;
  - person to whom the notification pertains;
  - a person who is a direct subordinate or superior of the person to whom the notification pertains;
  - a person closely related to the individual to whom the report pertains (as defined in the Penal Code);
  - a person who performs tasks or handles matters that are the subject of the investigation (however, a person who has handled similar tasks or matters may be included).
5. The Explanatory Committee is composed of:
  - Violations Coordinator serving as Chairman of the Explanatory Committee,
  - 2 or more internal and/or external experts appointed by the Board of Directors or a Proxy of the Company at the request of the Violation Coordinator.
6. In the course of conducting the Explanatory Proceedings, the members of the Committee have the right to:
  - access the entity's documents and data to the extent necessary to clarify the matter;
  - obtain information from the heads of respective organizational units;
  - obtain oral and written explanations from the entity's employees and associates;
  - access to data from the entity's computers and phones (subject to privacy protection rules, correspondence confidentiality, and GDPR regulations);
  - access to video surveillance data (subject to privacy protection rules and GDPR regulations);
  - access the entity's premises to conduct an on-site inspection, search, and secure evidence;
  - consult, to the extent necessary, the information and data obtained with the notifier.
7. Based on the findings of the Explanatory Proceedings, the Committee prepares a final report, which is submitted to the Board of Directors of the Company. This report shall include a description of the established factual circumstances, including identified irregularities and their causes, the scope and consequences of such irregularities, as well as the individuals responsible for them. If the report concerns a Member of the Company's Management Board, the Explanatory Committee submits the report directly to the Company's Proxy
8. Along with the final report, the Committee attaches proposals for further actions, which may include, in particular:
  - closing the proceedings without taking further action (if the Notification is not substantiated);
  - conducting a conversation, drawing the employee's attention;
  - admonishing the employee, withholding award, bonus, etc.;
  - implementing changes or rotations in job positions;
  - preventive recommendations of a managerial or organizational nature;
  - changes to internal procedures;

- taking civil-law actions, such as those related to concluded contracts, compensation for damages, or payment of indemnities;
- submitting a request to initiate disciplinary proceedings;
- submitting application to initiate proceedings regarding a violation of public finance discipline;
- filing a notice with the Office of Competition and Consumer Protection (UOKIK);
- filing a notice of justified suspicion of a criminal offense (in cases where evidence has been collected);
- informing the appropriate authorities (in cases where evidence is insufficient).

## §7

### Explanatory Proceedings

1. Upon receiving the Notification and verifying whether it concerns violations referred to in the Act and the Procedure, the Violations Coordinator convenes the first meeting of the Explanatory Committee for the given case within 5 days from the date of receipt of the Notification.
2. The Committee performs a preliminary analysis of the notification to determine whether the information contained in it makes it possible to consider the merits of the notification.
3. The Committee may decide not to conduct an Explanatory Proceedings if:
  - a. the notification is clearly unreliable;
  - b. It is impossible to obtain the information necessary for the Explanatory Proceedings;
  - c. an Explanatory Proceedings was already underway on the reported violation or had been initiated earlier, is underway;
  - d. notification does not meet the requirements of the procedure, falls outside the scope of the subject matter, or has been submitted outside the channels designated by the Company.
4. Immediately after the initiation or refusal to initiate Proceedings, no later than 7 days after receipt of the notification, the Committee shall provide the Whistleblower with feedback, through the authorized entity, including:
  - 1) confirmation of receipt of the Notification;
  - 2) information on the initiation or refusal to initiate the Proceedings and the reasons for the refusal, including, in particular, information on whether a Legal Violation has been identified or not and any possible measures that have been or will be implemented in response to the identified Legal Violation.
5. The feedback referred to in article 4 may also include:
  - 1) a request to supplement the Notification;
  - 2) an invitation to an interview or a request for additional information.
6. If the notification allows for an assessment of its validity and, based on its description, there is a likelihood of irregularities occurring, the Explanatory Committee initiates an explanatory proceeding. To this end, the Committee may request additional information from the Whistleblower and take all necessary actions to clarify the matter.
7. The participants in the Explanatory Proceedings are:
  - Whistleblower,
  - person to whom the report pertains,
  - witnesses providing explanations to the Explanatory Committee.
8. The Explanatory Committee, as part of the Investigation, is authorized to interview persons who may have knowledge relevant to the Investigation, examine documents, or direct inquiries to relevant entities.

9. Meetings of the Explanatory Committee shall be held in a location that ensures the confidentiality of the meeting. Meetings may also be held online, provided that security and communication confidentiality principles are maintained.
10. Employees of the Company are required to provide information to the Committee during the course of the Explanatory Proceedings. In cases where false information is provided or information is withheld, the Company may impose disciplinary measures provided for in the Labor Code against employees obstructing the Explanatory Proceedings.
11. Each person participating in the Explanatory Proceedings is obligated to maintain confidentiality regarding the circumstances of which he/she became aware during these activities, which he/she confirms by signing a confidentiality statement in accordance with the template in force within the Company.
12. The Explanatory Committee does not disclose the contents of the Notification to the participants of the proceedings and does not inform these persons of the Whistleblower's identity, even if known.
13. The Explanatory Committee shall prepare and submit a written report to the Board of Directors of Company, within an instructional period not exceeding 2 months from the date of acknowledgment of receipt of the notification, The Report shall be prepared using the Follow-up Actions Form in accordance with the template applicable in the Company. If it is determined that a violation has occurred, the Final Report shall include at least the following information:
  - 1) description of the subject of the notification;
  - 2) the date of internal notification;
  - 3) a description of the actions taken in the Explanatory Proceedings;
  - 4) description of established facts;
  - 5) conclusions of the Explanatory Proceedings, including an assessment of whether the report is justified, unjustified, or partially justified;
  - 6) recommendations for corrective actions to be taken as a result of the Explanatory Proceedings, if applicable.
14. The Explanatory Committee shall submit the Final Report to the Board of Directors of Company within 3 days of its issuance.
15. If the report concerns a Member of the Board of Directors of Company, the Explanatory Committee submits the report directly to the Company's Proxy.
16. The Company shall issue a Resolution based on the Report within an instructional period of 7 days from the date of its receipt.
17. The Violations Coordinator shall provide the Whistleblower with feedback regarding the follow-up actions taken as a result of the Violation Notification within a period not exceeding 3 months from the confirmation of receipt of the complete Violation Notification or within 3 months from the expiration of 7 days from the date of submission of the report. The Feedback shall include, in particular, information on whether a Violation of law has been found and what measures, if any, have been or will be applied in response to the identified Violation of law.

## §8

### Register of Internal Notifications

1. The authorized entity conducts the Register of Internal Notifications (**the Register**).
2. Each notification of Violation shall be assigned a separate number in the Internal Notification Register.
3. The Company is the administrator of the data collected in this Registry. The Register describes all instances of filings made.
- 2) The register contains the following information:
  - 1) notification ID;



- 2) the date of internal notification;
  - 3) personal data of the Whistleblower and the person to whom the report pertains, necessary for their identification;
  - 4) the subject of the violation - specifying the legal provisions breached;
  - 5) status of proceedings;
  - 6) information on follow-up actions taken;
  - 7) date of case closure;
  - 8) Remarks/attachments related to the report.
- 3) Access to the Registry is strictly limited to:
- 1) The authorized entity,
  - 2) Violations Coordinator,
  - 3) employees with written authorization from the Board of Directors of Company,
  - 4) Other employees obligated to maintain confidentiality and officially involved in the substantive investigation of the violation case – but only concerning cases in which they were involved (access to an extract from the register), without personal data (personal data is provided only in justified cases with the consent of the Board of Directors of Company);
  - 5) law enforcement agencies in the event of their notification.
- 4) The data in the Registry will be kept for a period of 3 years after the end of the calendar year in which the follow-up activities were completed or after the conclusion of the proceedings initiated as a result of those actions. After this period, the reports are subject to erasure from the Registry.

## §9

### **Confidentiality and data protection of notifications**

1. The Company shall ensure the confidentiality of the content of the received Notification of Violations Information by implementing an appropriate organization for receiving and verifying Notifications, as well as taking follow-up actions. Confidentiality of Notifications means that the content of the submitted Notification will not be disclosed to unauthorized persons other than the Violation Coordinator. The Company ensures the confidentiality of Notification by implementing appropriate technical and IT measures (notification channels).
2. The personal data of the Whistleblower and other data that may allow their identification will not be disclosed unless there is explicit consent from the Whistleblower.
3. The administrator of the personal data collected in connection with the receipt and analysis of Notifications is RedCompass Poland Sp. z o.o. in Warsaw (00-850), Prosta 20 Street, registered in the National Court Register kept by the District Court of Warsaw in Warsaw under KRS No. 0000839853, REGON No. 386021810, NIP No. 5272927015 (the "**Company**").
4. The processing of the Whistleblower's personal data is carried out on the basis of Article 6(1)(c) of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of natural persons in relation to the processing of personal data and on the free flow of such data and repealing Directive 95/46/EC (GDPR) - as necessary to comply with a legal obligation to which the controller (the Company) is subject under the Act. This includes, in particular: the acceptance and processing of the notification of Violations. Information on the processing of the Whistleblower's personal data will be provided along with the acknowledgment of receipt of the Violation Report.
5. In connection with the processing of personal data, the Whistleblower has the following rights:
  - 1) The right to request from the entity access to personal data and receive a copy;
  - 2) The right to request rectification (amendment) of personal data in cases specified under the Article 16 of the GDPR;
  - 3) The right to request erasure of personal data in the cases specified under the Article 17(1) of the GDPR;

- 4) The right to request the restriction of the processing of personal data in the cases specified under the Article 18 of the GDPR;
  - 5) The right to withdraw consent for the personal data processing (Article 7(3) of the GDPR), if personal data was voluntarily provided in connection with the notification of the Violations, the Whistleblower has the right to withdraw their consent at any time. However, the withdrawal of consent does not affect the lawfulness of processing carried out before the withdrawal.
  - 6) The right to lodge a complaint with the President of the Office for Personal Data Protection If the Whistleblower believes that the processing of their personal data violates the provisions of the General Data Protection Regulation (GDPR).
6. Upon receiving a Notification, the Company may collect and process the personal data of the person to whom the Notification pertains for the purpose of verifying the Notification and taking follow-up actions, even without their consent. The provisions of Article 14(2)(f) of the GDPR do not apply, unless the Whistleblower acted in violation of Article 6 of the Act, i.e., submitted a false report.
7. For personal data indicated in the notification, the Company will fulfill its information obligation towards the persons identified in the notification in accordance with Article 14(1) and (2) of the GDPR, within a reasonable period after obtaining the personal data—no later than within one month—taking into account the specific circumstances of personal data processing, as stipulated in Article 14(3) of the GDPR, subject to the reservation outlined in section 6 above.  
The Company may waive the aforementioned information obligation in cases specified in Article 14(5) of the GDPR.
8. The personal data of the Whistleblower shall not be processed in an automated manner and shall not be subject to profiling.
9. The Whistleblowers' personal data may be transferred to the European Economic Area ("EEA") or to a country outside the EEA, such as the United Kingdom. In the case of a transfer to the UK, the basis for the transfer will be a decision of the European Commission ("EC"), which has determined that it is a third country providing adequate safeguards for the protection of personal data in accordance with the GDPR.
10. Personal information that is clearly not relevant to the processing of the notification shall not be collected, and if accidentally collected, it shall be deleted without undue delay.
11. Personal data processed in connection with the receipt of a notification or follow-up action and documents related to the notification shall be retained by the Company or the public authority for no longer than a period of 3 years after the end of the calendar year in which the external notification was submitted to the public authority competent to take follow-up action or in which the follow-up actions were completed, or after the conclusion of proceedings initiated by such actions. This rule shall not apply if the documents related to the notification are part of the files of pre-trial proceedings or court or administrative court cases.
12. Recipients of personal data within the meaning of Article 4(9) may include entities that process personal data on behalf of the Company as data controller, i.e. IT service providers, as well as entities and authorities entitled to receive data - only in justified cases and on the basis of generally applicable legal provisions..

## §10

### **Protection of the Whistleblower and prohibition of retaliation**

1. The Whistleblower, irrespective of the channel of filing a Notification of Violations, shall be protected under the provisions of the Act and the Procedure against all forms of retaliatory actions, including threats of retaliation and attempts at undertake retaliatory actions, provided that the Whistleblower had reasonable grounds to believe that the information regarding the Violation which is the subject of the

notification or public disclosure, was true at the time of reporting or disclosure and that such information constitutes information about a Violation.

2. Protection against retaliation and against other consequences of the Notification, as specified in the Procedure, shall be afforded to the Whistleblower and the Person assisting in making the Notification, as well as to the Person associated with the Whistleblower.
3. Prohibited retaliatory actions, include in particular:
  - 1) refusal to establish an employment relationship;
  - 2) termination or termination without notice of the employment;
  - 3) failure to conclude a fixed-term employment or an indefinite employment contract after the termination of a probationary contract, failure to conclude subsequent fixed-term or indefinite-term employment contract after the termination of a fixed-term contract - where the employee had a legitimate expectation that such a contract would be concluded;
  - 4) a reduction of remuneration;
  - 5) withholding promotion or being overlooked for promotion;
  - 6) omission in the granting of employment-related benefits other than remuneration, or reduction of such benefits;
  - 7) transfer of the employee to a lower position;
  - 8) suspension from performing work-related or official duties;
  - 9) transfer of the employee's current duties to another employee;
  - 10) an unfavorable change in the place of work or work schedule;
  - 11) a negative performance evaluation or a negative opinion of the work;
  - 12) imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
  - 13) coercion, intimidation or exclusion;
  - 14) mobbing;
  - 15) discrimination;
  - 16) adverse or unfair treatment;
  - 17) exclusion or omission from selection for participation in professional development training;
  - 18) unjustified referral to medical examinations, including psychiatric examinations, unless separate regulations provide for such referrals;
  - 19) actions aimed at hindering future employment in a given sector or industry based on informal or formal sectoral or industry agreements;
  - 20) causing financial loss, including economic loss or loss of income;
  - 21) infliction of other intangible damages, including violation of personal rights, in particular, of the Whistleblower's good name.

## §11

### Information on external channels of Violation Notification and public disclosure

1. The Whistleblower may submit an external notification without first making an internal notification.
2. External notification is accepted by either **the Ombudsman** or a public authority. The possibility to make external notifications will be available from December 25, 2024. The detailed procedure for receiving notifications will be determined by the internal procedures of the authorities, available on their websites.
3. **Public Disclosure** - A Whistleblower making a public disclosure is subject to protection under the provisions of the Act if:
  - a) They first make an internal notification and then an external notification, and neither the legal entity nor the public authority takes any appropriate follow-up actions or provides feedback to the whistleblower within the deadline for feedback established in the internal procedure, and then within

- the deadline for feedback established in the public authorities' external procedure, - unless the Whistleblower has not provided a contact address to which such information should be sent,
- b) They make an external notification immediately and, and within the feedback period specified in the external procedure of the public authority, the authority does not take any appropriate follow-up actions or provide feedback to the whistleblower - unless the Whistleblower has not provided a contact address to which such information should be sent; or
  - c) has reasonable grounds to believe that:
    - i. the violation may pose a direct or obvious threat to the public interest, particularly when there is a risk of irreparable harm, or
    - ii. making an external notification would expose the whistleblower to retaliatory actions, or
    - iii. in case external notification is made, there is low probability of successfully countering the violation due to the special circumstances of the case, such as the possibility of evidence being concealed or destroyed, the existence of collusion between the public authority and the perpetrator of the violation, or the involvement of the public authority in the violation.

## **§12**

### **Final provisions**

1. The Procedure was adopted after consultation with representatives of the persons performing work.
2. In matters not regulated by the Procedure or requiring its interpretation, the relevant provisions of generally applicable law shall apply, in particular the Whistleblower Act.
3. The Company's Board of Directors is responsible for the adequacy and effectiveness of the Procedure.
4. The procedure for internal notifications shall come into force 7 days after it is communicated to those performing work in the manner adopted by the Company.
5. Each Employee of the Company is obliged to familiarize themselves with the Procedure and to comply with it. Familiarization with this Procedure will be confirmed by the Employees by clicking the appropriate box in the Company's HR system.
6. Changes to the Procedure are made in the manner appropriate for the adoption of the Procedure, i.e., by placing the amended content on the Company's Intranet and in the manner adopted by the Company for communicating content intended for employees.
7. The Procedure is available in both Polish and English. In case of discrepancies, the Polish version shall prevail.