

**PUBLIC**



PROCEDURE FOR INTERNAL NOTIFICATIONS BY  
WHISTLEBLOWERS

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### List of changes

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0.1.	08.08.2024	Draft version	
1.0	04.09.2024	Review, final	

### List of changes

Terms and abbreviations	Description
<b>Company/Atos</b>	<b>Atos Poland limited liability company</b> based in Warsaw, address: ul. Puławska 180, 02-670 Warsaw, registered in the Register of Entrepreneurs kept by the District Court for the capital city of Warsaw in Warsaw, XIII Economic Division of the National Court Register under no. 0000079418, NIP 521-00-82-366, with share capital: PLN 18 038 000,00
<b>Infringement Committee / Commission</b>	committee responsible for receiving of an Internal notification and conducting the proceedings related to that notification, appointed by a separate decision of the Management Board to comprehensively investigate the circumstances described in the Internal notification, acting in accordance with the rules set out for the investigation procedure.
<b>Procedure</b>	this document relating in particular to the acceptance of notifications, the undertaking of investigations and the protection of the Whistleblower.
<b>Retaliatory action</b>	a direct or indirect act or omission related to the Notification which has the purpose or effect of worsening the position of the Whistleblower
<b>Investigation</b>	the steps taken by the Commission to assess the veracity of the allegations contained in a notification and, where appropriate, to remedy the infringement that is the subject of an Internal Notification.
<b>Whistleblower</b>	the person who reports the infringement in accordance with the provisions of this Procedure.
<b>Person assisting in the notification</b>	a natural person who assists the Whistleblower in the act and whose assistance should not be disclosed.
<b>Person concerned</b>	the natural person, a legal person or an organizational unit without legal personality to which legal capacity is granted by law who is identified in the notification or public disclosure as the person who committed the breach or who is associated with the breach.
<b>Notification</b>	providing information about a breach that has occurred or is likely to occur in an organization where the Whistleblower provides, currently or in the future, work/services or in another organization with which they have or have had contact in the context of the work/services performed.
<b>Internal notification</b>	communication of the infringement to the Company, in accordance with this Procedure.
<b>External notification</b>	the transmission of information about an infringement to the Ombudsman (hereinafter RPO) or a public authority.
<b>Public disclosure</b>	publicising the infringement.

Terms and abbreviations	Description
<b>Reporting channel</b>	technical and organisational solutions for Internal notification.
<b>Register</b>	Register of Internal Notifications containing information on the notification and the course and resolution of infringement proceedings.
<b>Law</b>	Act on the protection of whistleblowers of 14 June 2024 (Journal of Laws 2024, item 928).
<b>Report</b>	the document prepared by the Commission after the conclusion of the investigation and presented to the Company's Management Board.
<b>Team</b>	the members of the Commission appointed to conduct a specific investigation by the Chairman or his Deputy.
<b>Feedback</b>	information provided to the Whistleblower on the follow-up actions planned or taken and the reasons for such actions.

**PROCEDURE FOR INTERNAL NOTIFICATIONS BY WHISTLEBLOWERS**  
**(hereinafter: 'the Procedure')**

**Atos Poland limited liability company**

based in Warsaw, address: ul. Puławska 180, 02-670 Warsaw,  
registered in the Register of Entrepreneurs kept by the District Court for the capital city  
of Warsaw in Warsaw, XIII Economic Division of the National Court Register  
under no. 0000079418, NIP 521-00-82-366, with share capital: PLN 18 038 000,00

of **31 July 2024**

announced **18 September 2024**

enters into force on **25 September 2024**

## 1 Purpose of the procedure

Atos' strategy is based on responsibility, prevention of corruption and infringements of the law in the Company and in its relations with business partners, taking into account social interests, environmental protection and international ethical standards.

The procedure, which is part of the management control system, aims to prevent infringements of the law at Atos by providing a safe Reporting channel without risk of retaliation against Whistleblowers. The procedure focuses on Internal notifications, describing only briefly the rules for External notifications and Public disclosure.

### 1.1 Scope – the subject

1.1.1. An infringement within the meaning of this Procedure is an act or omission that is unlawful or intended to circumvent the law, concerning:

- ▶ corruption;
- ▶ public procurement;
- ▶ financial services, products and markets;
- ▶ anti-money laundering and counter-terrorist financing;
- ▶ product safety and compliance;
- ▶ transport security;
- ▶ environmental protection;
- ▶ radiological protection and nuclear safety;
- ▶ food and feed safety;
- ▶ animal health and welfare;
- ▶ public health;
- ▶ consumer protection;
- ▶ privacy and data protection;
- ▶ security of ICT networks and systems;
- ▶ the financial interests of the State Treasury of the Republic of Poland, the local government unit and the European Union;
- ▶ the financial interests of the State Treasury of the Republic of Poland, the local government unit and the European Union;
- ▶ constitutional freedoms and rights of the human being and the citizen - occurring in the individual's relations with public authorities and unrelated to the areas indicated in this section in the sixteen categories above.

1.1.2. The procedure does not apply to information:

- ▶ covered by the regulations on the protection of classified information and other information that is not subject to disclosure under the general law for reasons of public security;
- ▶ covered by professional secrecy of the medical and legal professions;
- ▶ covered by the secrecy of judicial deliberations;
- ▶ covered by criminal proceedings - as regards the secrecy of the pre-trial proceedings and the secrecy of the in camera trial;
- ▶ concerning labour law

- ▶ reported on the basis of separate provisions (e.g. as a notification of a possible criminal offence);
  - ▶ which infringe exclusively the rights of the Whistleblower, or which are reported solely in the Whistleblower's individual interest.
- 1.1.3. An Internal notification which concerns a subject matter different from that indicated in this procedure will not be examined.

## 1.2 Scope – who can be reported and the Whistleblower

- 1.2.1. The Internal notification may relate in particular to:
- ▶ natural person authorized to represent Atos;
  - ▶ employees and associates of Atos in connection with the provision of work/services for it;
  - ▶ a subcontractor or other entrepreneur who is a natural person, if their actions subject to notification of an infringement were in connection with the performance of a contract concluded with Atos;
  - ▶ an employee or associate or a person authorized to act in the interest of or on behalf of an entrepreneur who is not a natural person, if his or her actions subject to notification of an infringement were in connection with the performance of a contract concluded by that entrepreneur with Atos.
- 1.2.2. **A Whistleblower, within the meaning of this Procedure, is an individual who notifies information about an infringement of the law that falls within the subject matter of this Procedure (section 1.1.1.), as well as the Act, in a work-related context,** including, in particular:
- ▶ employee;
  - ▶ temporary employee;
  - ▶ a person providing work on a basis other than employment, including under a civil law contract;
  - ▶ entrepreneur;
  - ▶ proxy;
  - ▶ shareholder or partner;
  - ▶ a member of a body of a legal person or an organizational entity without legal personality;
  - ▶ a person who performs work under the supervision and direction of a contractor, subcontractor or supplier;
  - ▶ trainee;
  - ▶ volunteer;
  - ▶ apprentice.
- 1.2.3. In order for the Whistleblower to be protected by the law, when making a Notification, the Whistleblower:
- ▶ must report them in the context of information related to past, present or future work or service provision,



and

▶ remain in the so-called "good faith", i.e. having reasonable grounds to believe that the information notified is true and constitutes information about an infringement of the law and is not acting in its own legal interest or in fact.

- 1.2.4. The Whistleblower shall not become a party to the administrative proceedings within the meaning of the provisions of Article 28 of the Act of 14 June 1960, Code of Administrative Procedure (i.e. Journal of Laws of 2024, item 572) in a case pending as a result of a notification received from him/her in the event that Internal notification is made to a public authority.

## 2 Protection of the Whistleblower

- 2.1. There is an absolute prohibition on taking retaliatory actions against the Whistleblower, or attempting or threatening to take such actions, also in a situation where a Notification was made in good faith and the subsequent investigation conducted has shown that the notified did not occur. This prohibition does not apply to situations in which the Whistleblower was fully aware of the falsity of their Notification, in which case the Company will be entitled to take action as permitted by law.
- 2.2. The Whistleblower is entitled to full protection against repressive actions, discrimination and other types of unfair treatment. The protection does not apply to a Whistleblower who is also a perpetrator/co-perpetrator/aider of an infringement of the law.
- 2.3. If the work was, is or is to be provided on the basis of an employment relationship, no Retaliatory action may be taken against the Whistleblower, consisting in particular of:
  - ▶ refusal to establish an employment relationship;
  - ▶ termination or termination without notice of the employment relationship;
  - ▶ not concluding a fixed-term employment contract or an indefinite-term employment contract after the termination of the probationary employment contract, not concluding another fixed-term employment contract or not concluding an indefinite-term employment contract after the termination of the fixed-term employment contract - if the Whistleblower had a legitimate expectation that such a contract would be concluded with him;
  - ▶ reduction in the amount of remuneration for work;
  - ▶ withholding promotion or being overlooked for promotion;
  - ▶ omission in the award of work-related benefits other than wages or reduction in the amount of such benefits;
  - ▶ transfer to a lower post;
  - ▶ suspension from employment or official duties;
  - ▶ the delegation of the Whistleblower's current duties to another employee;
  - ▶ an unfavourable change in the place of work or working time schedule;
  - ▶ negative performance appraisal or negative job review;
  - ▶ the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
  - ▶ coercion, intimidation or exclusion;
  - ▶ bullying;
  - ▶ discrimination;
  - ▶ unfavourable or unjust treatment;
  - ▶ withholding participation or being overlooked for selection for professional qualification training;
  - ▶ unjustified referral for medical examinations, including psychiatric examinations, unless separate provisions provide for the possibility of referring an employee for such examinations;
  - ▶ action to make it more difficult to find future work in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement;
  - ▶ causing financial loss, including economic loss or loss of income;

- ▶ the infliction of other non-material damage, including damage to personal rights, in particular to the Whistleblower's good name.
- 2.4. Retaliation for making a Notification or Public disclosure is also deemed to be an attempt or threat of a measure as defined above.
- 2.5. Where work or services have been, are being or are to be provided on the basis of a legal relationship other than an employment relationship forming the basis for the provision of work or services or the performance of a function or service, the principles contained above shall apply mutatis mutandis, insofar as the nature of the work or services provided or the performance of a function or service does not preclude the application of such action to the Whistleblower.
- 2.6. Where work or services have been, are being or are intended to be provided on the basis of a legal relationship other than an employment relationship giving rise to the provision of work activities or services or the performance of functions or duties, the making of a Notification or Public disclosure shall not constitute grounds for retaliation or an attempt or threat of retaliation, including, but not limited to, the termination of a contract to which the Whistleblower is a party, in particular relating to the sale or supply of goods or the provision of services, the rescission of such contract or its termination without notice.
- 2.7. A Whistleblower against whom Retaliation has been committed is entitled to compensation in an amount not lower than the average monthly remuneration in the national economy in the previous year, announced for pension purposes in the Official Journal of the Republic of Poland "Monitor Polski" by the President of the Central Statistical Office, or to damages.
- 2.8. A person who has suffered damage due to the knowing Notification or Public disclosure of false information by the Whistleblower is entitled to compensation or damages for infringement of personal rights from the Whistleblower who made such Notification or Public disclosure.

### 3 Notification of legal infringements

The Act regulates three institutions for the submission, disclosure of information about the infringement of the law, i.e.:

- ▶ **an Internal notification** within a given legal entity, i.e. made by the Whistleblower to the Company, as described in detail in this Procedure;
- ▶ **an External notification** by the Whistleblower to the Ombudsman or a public authority;
- ▶ **a Public disclosure.**

Internal notifications are dealt with under this Procedure. External notifications made to public bodies are dealt with on the basis of generally applicable laws and internal acts of those bodies.

The procedure does not consider anonymous notifications.

#### 3.1 Internal notifications

- 3.1.1. According to the principle of good faith, any person entitled to make an internal notification should notify an infringement if there are reasonable grounds on their part to believe that the information provided is true. It remains in bad faith for a notifier to act with a purpose contrary to the law or the principles of comity.
- 3.1.2. The status of protected Whistleblower can be obtained by any Whistleblower, unless a preliminary analysis of the Internal notification gives grounds to assume that the Whistleblower has clearly acted in bad faith.
- 3.1.3. Obtaining the status of protected Whistleblower will always be the result of prior Internal notification and this will require compliance with the statutory and internal Procedure, i.e. in particular the filing:
  - ▶ by the eligible person referred to in point. 1.2.2 and 1.2.3;
  - ▶ in a work-related context,
  - ▶ an infringement of the right set out in the catalogue under point. 1.1.1;
  - ▶ in good faith, i.e. if there are reasonable grounds to believe that the information which is the subject of the Internal notification is true at the time of notification and that it constitutes infringement information;
  - ▶ through the channels established under this Procedure as described in Section. 3.1.7.
- 3.1.4. The protection provided for in this Procedure shall apply to the Whistleblower from the moment the internal notification is made, taking into account the contents of the above point.
- 3.1.5. The Commission shall acknowledge receipt of the Internal notification within 7 days of its receipt through the notification channel chosen by the Whistleblower as set out in point 3.1.7 below, unless the Whistleblower has not provided a contact address to which the acknowledgement should be forwarded. In the case of an oral Internal notification, a member of the Commission shall acknowledge receipt of the notification during the meeting.
- 3.1.6. If, in the course of the investigation, it turns out that the Whistleblower acted in bad faith, they are deprived of the protection provided for Whistleblowers under this Procedure.
- 3.1.7. Internal notifications may be submitted in the following form:

- ▶ **via email box to [sygnalista@atos.net](mailto:sygnalista@atos.net)** in the form of an email;
- ▶ **by letter in hard copy by post to Atos Poland sp. z o.o., ul. Puławska 180, 02-670 Warsaw** with the notation "whistleblower procedure" and "confidential/confidential" and, if the infringement concerns the actions of a member of the Commission, with the notation "to the Board of Directors";
- ▶ **orally, at a pre-arranged meeting with a member of the Committee** at one of the Company's offices at the choice of the Whistleblower.

3.1.8. In case of choosing the form of Internal notification via email box, an example of a notification form is attached as **Appendix 1** to this Procedure.

3.1.9. An oral Internal notification made during a face-to-face meeting with a member of the Commission takes place within 14 days of receipt of such a request. In such a case, with the consent of the Whistleblower, the Internal notification shall be documented in the form of minutes of the meeting, reproducing its exact course, prepared by the member of the Commission present at the meeting with the Whistleblower.

3.1.10. The Internal notification should indicate a clear and comprehensive explanation of the subject of the notification and include, in particular:

- ▶ data of the Whistleblower's choice enabling him/her to be identified;
- ▶ the date (period) and place of the infringement or the date and place where the information about the infringement was obtained;
- ▶ a description of the specific situation or circumstances giving rise to the possibility of an infringement;
- ▶ indication of the entity concerned by the Internal notification;
- ▶ identification of possible witnesses to the infringement;
- ▶ to identify all evidence and information available to the notifier that may be helpful in the infringement process. If certain evidence is available, this evidence should be attached to the Internal notification.

3.1.11. The Whistleblower is obliged to treat the information in their possession concerning the suspected infringement as confidential and to refrain from discussing the suspected notification of legal infringement, unless the person is obliged to do so by law.

## 3.2 Data protection principles in the Internal notification procedure

3.2.1. The Company guarantees that the Procedure and the rules related to the admission of the Internal notification for the processing of personal data prevent unauthorized persons from gaining access to the information covered by the Internal notification and ensure the protection of the confidentiality of the identity of the Whistleblower, the person to whom the application relates, and the third party indicated in the Internal notification.

3.2.2. The personal data of the person who has been granted Whistleblower status are subject to special protection in order to limit the personal risk of the Whistleblower, including negative consequences from the persons and entities to which the Internal notification referred.

3.2.3. The main pillar of the protection of the personal data of the Whistleblower and of the third party named in the Internal notification is the indefinite protection of the confidentiality of their identity, unless the named persons themselves choose to disclose it.

- 3.2.4. Paragraphs 3.2.1 to 3.2.3 above shall not apply where the disclosure of Whistleblower's personal data is a necessary and proportionate legal obligation in connection with investigations carried out by public authorities or in the course of criminal investigations or judicial proceedings, including for the purpose of ensuring the right of defense of the reported person.
- 3.2.5. Upon receipt of the Internal notification, the Company processes the personal data of the Whistleblower to the extent necessary to accept the Internal notification or to take any follow-up action. Personal data that is not relevant to the processing of the notification shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such personal data shall take place within 14 days of the determination that it is not relevant to the case.
- 3.2.6. Personal data processed in connection with the admission of the Internal notification or follow-up action and the documents relating to that notification shall be retained by the Company for a period of 3 years after the end of the calendar year in which the external notification has been transmitted to the public authority competent to take follow-up action or the follow-up action has been completed, or the proceedings initiated by those actions have been terminated.
- 3.2.7. In the case described in point 3.2.6, the Company deletes the personal data and destroys the documents related to the application at the end of the retention period.
- 3.2.8. The provision described in the point above shall not apply where the documents relating to the Internal notification form part of the investigation file or of a judicial or administrative case.
- 3.2.9. Only persons with written authorization granted by the Company may be authorized to receive and verify Internal notifications, undertake follow-up activities and process personal data of the persons referred to in paragraph 3.2.1 above. Authorized persons are obliged to maintain secrecy with regard to the information and personal data they have obtained in the course of receiving and verifying internal notifications and taking follow-up action, even after the termination of the employment relationship or other legal relationship with Atos.

### 3.3 Proceedings following Internal notification

- 3.3.1. Only duly authorized members of the Commission have access to the Reporting channels.
- 3.3.2. Once the Internal notification has been received, the Commission shall acknowledge its admission, within 7 days from the date of receipt, through the notification channel selected by the Whistleblower in accordance with point 3.1.7, unless the Whistleblower has not provided a contact address to which the acknowledgement should be forwarded. In the case of an oral Internal notification, a member of the Commission shall acknowledge its admission during the meeting.
- 3.3.3. The Commission shall carry out a preliminary examination of the Internal notification within 14 days of its admission.

### 3.4 Preliminary analysis of the Internal notification

- 3.4.1. The preliminary analysis of the Internal notification aims to determine whether the Internal notification is manifestly false or whether there is a possibility of obtaining the information necessary for the investigation.
- 3.4.2. Where, at the preliminary examination stage, the Commission considers that an internal notification is manifestly unfounded, untrue or that it is not possible to obtain the information necessary to conduct the Investigation, it shall abandon the initiation of the investigation. The Commission shall inform the Whistleblower within 14 days from the date on which the investigation is abandoned of this fact, in the form indicated by the Whistleblower as the preferred form of contact.
- 3.4.3. Where, as a result of a preliminary examination, the Commission considers that the Internal notification is subject to recognition, it shall initiate the appropriate investigation procedure.

### 3.5 Investigation

- 3.5.1. The processing of the Internal notification shall be carried out without undue delay, within a period of no more than 3 months from the date of its admission.
- 3.5.2. If it is not possible to deal with the Internal notification within the above-mentioned time limit, the Commission shall, upon expiry of the time limit, inform the Whistleblower of this fact and of the expected time limit for completion of the proceedings and of any further Feedback to be expected.
- 3.5.3. The investigation may be conducted by means of electronic communication.
- 3.5.4. In the course of the investigation, the members of the Commission shall in particular have the right to:
  - ▶ access to the Company's documents and data;
  - ▶ obtain information from employees and contractors and other persons who can help clarify the Internal notification;
  - ▶ access to the Company's premises in order to make an on-site inspection or secure evidence;
  - ▶ consult, to the extent necessary, the information and data obtained with the Whistleblower.

### 3.6 Conclusion of the Investigation

- 3.6.1. The Commission shall draw up a Report of its investigation, containing a description of the established facts, including the established infringements of the law and their causes, extent and consequences and, if possible, the persons responsible for them, as well as the follow-up actions taken and planned.
- 3.6.2. The Commission shall attach proposals for further action to the Report. Depending on the findings, these actions may include actions against persons, who have committed infringements, actions to prevent infringements and strengthening the Company's internal control system.
- 3.6.3. Such activities may include, in particular:

- ▶ to close the procedure without taking further action (if the Internal notification is not confirmed);
  - ▶ conducting an interview, drawing the employee's attention;
  - ▶ imposing a disciplinary penalty on the employee;
  - ▶ changes or rotations in posts;
  - ▶ changes to internal procedures;
  - ▶ to take civil law action concerning, for example, contracts concluded, compensation for damages, payment of compensation;
  - ▶ initiate action to terminate the employee's employment contract;
  - ▶ filing a report on reasonable suspicion of an offence (if evidence is gathered);
  - ▶ informing the competent public authorities if the grounds arise.
- 3.6.4. The Committee presents the Report to the Company's Management Board.
- 3.6.5. The Management Board identifies further actions and the persons responsible for their implementation.
- 3.6.6. The Commission shall provide Feedback to the Whistleblower within a period not exceeding 3 months from the date of confirmation of acceptance of the Internal notification subject to paragraph 3.5.2.
- 3.6.7. The arrangements made, the measures approved, and their implementation are recorded in the Register.

### 3.7 Liability for false Internal notification

- 3.7.1. Internal Notification of infringement can only be made in good faith.
- 3.7.2. It is prohibited to knowingly make false Internal notification.
- 3.7.3. If it is established, either as a result of the preliminary analysis of the Internal notification or during the investigation, that the Internal notification knowingly contains untruths or conceals the truth, the Whistleblower, who is an employee, may be held liable for disciplinary action as set out in the Labour Code. Such behavior may also be qualified as a grave breach of fundamental labour obligations and as such result in termination of the employment contract without notice.
- 3.7.4. In the case of the Whistleblower providing services to Atos on the basis of a civil law contract, the discovery of a false Internal notification may result in the termination of the contract and a definite end to the cooperation between the parties.
- 3.7.5. Notwithstanding the consequences indicated above, the Whistleblower who knowingly makes a false Internal notification may be held liable for damages in the event of damage to Atos related to the Internal notification.

### 3.8 External notification

- 3.8.1. An External notification is received by the Ombudsman (RPO) or a public authority, i.e. the chief and central government administration bodies, field government administration bodies and other state bodies as well as mayors, presidents, district governors, etc.



- 3.8.2. The Whistleblower may submit an External notification without first making an Internal notification on the basis of a procedure provided either by the RPO or by the relevant public authority.
- 3.8.3. The RPO and the public authority are separate controllers in respect of the personal data provided in the External notification accepted by these authorities.
- 3.8.4. External notification may in any case also be made to the RPO or a public authority without following the rules provided for in this Procedure, in particular when:
- ▶ within the Feedback period established in the Procedure, the Company fails to investigate or provide Feedback;
  - ▶ The Whistleblower has reasonable grounds to believe that the infringement of the law may pose a direct or obvious threat to the public interest, in particular there is a risk of irreparable harm;
  - ▶ making an Internal notification will expose him to retaliatory actions;
  - ▶ where an Internal notification has been made, there is little likelihood of the company successfully countering the infringement due to the particular circumstances of the case, such as the possibility of concealing or destroying evidence or the possibility of collusion between the Company and the infringer or the Company's involvement in the infringement.
- 3.8.5. A notification made to a public authority or a central authority bypassing an Internal notification does not have the effect of depriving the Whistleblower of the protection guaranteed by the provisions of the Act.

### 3.9 Public disclosure

Public disclosure should be understood as making information about the infringement public.

- 3.9.1. A Whistleblower making a public disclosure is protected if he or she makes:
- ▶ Internal notification and then External notification, and the legal entity and then the public authority fail to take any appropriate follow-up action or provide Feedback to the Whistleblower within the timeframe for Feedback set by the internal Procedure and then within the timeframe for Feedback set by the public authority's external procedure;
  - ▶ immediately the External notification, and the public authority does not take any appropriate follow-up action or provide Feedback to the Whistleblower within the deadline for Feedback set in its external procedure,
- unless the Whistleblower has not provided a contact address to which such information should be forwarded.
- 3.9.2. A Whistleblower making a Public disclosure is also protected if he or she has reasonable grounds to believe that:
- ▶ the breach may constitute a direct or obvious threat to the public interest, in particular where there is a risk of irreparable damage;
  - ▶ making an External notification will expose the Whistleblower to Retaliatory actions;
  - ▶ where an External notification is made, there is little likelihood of successfully addressing the infringement due to the particular circumstances of the case, such as the possibility of concealing or destroying evidence, the existence of collusion

between the public authority and the infringer or the involvement of the public authority in the infringement.

## 4 Commission

- 4.1. The Infringement Commission is an impartial, internal organizational unit within the Company, responsible for receiving Internal notifications and authorized to undertake follow-up actions, including verification of the internal notification and further communication with the Whistleblower, including requesting additional information and providing Feedback.
- 4.2. The Commission consists of 3 people appointed by decision of the Company's Management Board.
- 4.3. The members of the Commission shall elect from among themselves a Chairperson of the Commission and a Deputy Chairperson for a term of two years.
- 4.4. Internal notifications may not be examined by members of the Commission involved in the infringement and, if the application concerns a member of the Commission, it shall be examined by the other members of the Commission.
- 4.5. Subject to the provisions of paragraph 4.4, the investigation shall be conducted by the Commission with a minimum of three members, ensuring independence, objectivity and adequate competence to hear the case.
- 4.6. The Commission takes decisions by a simple majority.
- 4.7. In the event of a tie, the Chairperson or Deputy Chairperson shall have the casting vote.
- 4.8. The Commission shall conduct its deliberations behind closed doors, including by electronic means, respecting confidentiality and the protection of personal data.
- 4.9. Minutes of the Commission's deliberations shall be drawn up and signed by all members of the Commission taking part in the deliberations.
- 4.10. The composition of the Team conducting the specific investigation (hereinafter "Team") shall be proposed by the Chairperson (he/she may also appoint himself/herself to the Panel) or their Deputy upon receipt of an internal notification. If necessary, people who are not permanent members of the Commission may also be appointed to the Team dealing with a specific infringement. Before being allowed to participate in the deliberations of the Commission, these persons should be authorized to act in the case and sign an appropriate confidentiality undertaking.
- 4.11. The decision to appoint additional persons shall be taken by the Commission by majority vote.
- 4.12. The Commission may, in addition, appoint experts, whether or not members of staff of the body, to carry out specific specialist work in the course of the procedure. The rules described above for the appointment of additional persons shall apply.
- 4.13. No member of the Commission or expert may be:
  - ▶ The Whistleblower who submitted the Internal notification that is the subject of the investigation;
  - ▶ the person concerned Internal notification;
  - ▶ a person who is the direct subordinate or superior of the person to whom the notification relates;
  - ▶ a person close to the person to whom the Internal notification relates (within the meaning of the provisions of the Act of 6 June 1997 Criminal Code, i.e. Journal of Laws of 2024, item 17);
  - ▶ the person carrying out the acts or handling the matters whose regularity will be investigated;

- ▶ a person whose participation in the proceedings would give rise to justified doubts as to his or her impartiality on other grounds.

## 5 Register of Internal Notifications

- 5.1. The Company maintains the Register and is the controller of the personal data collected in the Register.
- 5.2. The Company authorizes the Commission to maintain the Register.
- 5.3. The Register does not record Internal Information Notifications that have been submitted to one of the Notification Channels indicated in this Procedure but do not meet the requirements of the Act and the Procedure, e.g. going beyond the scope of the subject matter, shall not be registered in the Register.
- 5.4. The register includes:
  - ▶ Internal notification number;
  - ▶ the subject of the infringement;
  - ▶ the personal data of the Whistleblower and of the person to whom the notification relates, necessary to identify them;
  - ▶ the Whistleblower's contact address (if provided by the Whistleblower);
  - ▶ the date of the Internal notification;
  - ▶ information on follow-up actions taken;
  - ▶ the date of completion of the case.
- 5.5. The personal data and other information in the Register shall be retained for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or the proceedings initiated by those actions are completed.
- 5.6. In addition to maintaining the Register, the Commission, while respecting the rules of confidentiality, is obliged to keep all documents and information collected in the course of the investigation for a period of 3 years after the end of the calendar year in which the external notification was transmitted to the public authority competent to take follow-up action or the follow-up action was completed, or after the proceedings initiated by these actions.
- 5.7. The register is kept in electronic form.

## 6 Final provisions

- 6.1. The procedure shall enter into force 7 days after it has been made known to those performing the work in the Company in the manner adopted by the Company.
- 6.2. The procedure has been consulted with the Representative of the persons providing work for the Company in the manner indicated in the Act.

## Annex 1 - Template infringement notification form

Subject: **Notification of infringement**

Dear Sir/Madam,

I would like to report a misconduct within the company. Below are the details:

1. **Description of the infringement:** *(Brief description of the issue and its consequences.)*
2. **Date and location:** *(Date and location of the infringement.)*
3. **Involved individuals:** *(Names of the people involved.)*
4. **Evidence:** *(Mention any evidence and attach it if available.)*
5. **Impact:** *(Possible consequences for the Company.) \**
6. **Suggested actions:** *(Brief suggestion for corrective actions.) \**

I am submitting this notification in good faith. Please maintain confidentiality.

Sincerely,

*[Identification data of the Whistleblower according to their choice]*

\*optional