

# TABLE OF CONTENTS

<b>General information.....</b>	<b>3</b>
I.    OBJECTIVE OF THE PROCEDURE .....	3
II.   DEFINITIONS .....	3
<b>Specific information .....</b>	<b>4</b>
I.    REPORT PROCESSING PRINCIPLES .....	4
II.   REPORTING METHOD .....	5
III.  RIGHTS OF THE WHISTLEBLOWER .....	6
IV.  PROCESSING OF THE REPORT .....	7
V.    DATA PROTECTION PRINCIPLES .....	8
VI.   FINAL PROVISIONS.....	8

## General information

### I. OBJECTIVE OF THE PROCEDURE

The objective of this procedure is to ensure the lawful functioning of the organisation, to prevent and combat any irregularities related to the functioning of the organisation, as well as to preserve the interests of the Company and the workplace, irrespective of the source of the obligation under the national law or the European law or internal procedures of the Company, to establish a culture of responsibility within the organisation and to clarify all reported irregularities.

### II. DEFINITIONS

- a) **Application** – a platform dedicated to the Company, allowing for anonymous reporting of irregularities by Whistleblowers;
- b) **Irregularity** – any event that violates or may breach the procedures and standards established in the Company as well as binding legal regulations, including infringements which have not yet occurred but it is reasonable to suspect that they may occur, and any attempt to hide such violations, in particular but not exclusively, in the area of:
  - economic crime – theft, destruction of property, fraud, counterfeiting, acts detrimental to the company,
  - abuse of position and function,
  - clerical and managerial corruption,
  - violation of labour rights, breaches of occupational health and safety provisions, workplace bullying, harassment, discriminatory behaviour,
  - infringement of the prohibition of competition and disclosure of legally protected secrets (undertakings),
  - offences in the area of public procurement, the use of dangerous products and materials, transport safety, environmental protection, protection of consumer rights, protection of personal data,
  - conflict of interest;
  - money laundering and terrorist financing,
- c) **Report** – information about the actual and potential irregularities reported under the Whistleblowing system;
- d) **Whistleblower** – a natural person who has made a Report, in particular an individual employed by the Company under a contract of employment, regardless of the period for which it is concluded, or a person performing work or services for the Company under a civil law contract, a managerial contract, or undergoing a professional training at that entity, both a citizen of the European Union and a Third-Country national, a temporary agency worker;

- e) **SKS** – Sołtysiński Kawecki & Szlęzak Kancelaria Radców Prawnych i Adwokatów sp. k. with the registered office in Warsaw (00-054), ul. Jasna 26 – an external entity responsible for the verification and legal assessment of the Reports made through the Application, considered suitable by the Operator and transferred for verification by the Company Coordinator or the Capital Group Coordinator from other communication channels, categorised as Ordinary Incidents or Critical Incidents. SKS may also consider Reports deemed unsuitable by the Operator, if it believes it to be necessary without prejudice to the provisions of this procedure;
- f) **Operator** – an external entity acting on instructions and under the supervision of SKS, responsible for the preliminary verification of the Reports made via the Application for the purpose of their classification as suitable Reports or unsuitable Reports;
- g) **Whistleblowing system** – all organisational, technical, legal and personnel measures used for the purpose of filing and managing the Reports in accordance with this procedure;
- h) **GDPR** – Regulation of the European Parliament and of the Council (EU) 2016/679 of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation).
- i) **Controller** – SKS and the Company – each of them is a separate Controller within the meaning of the GDPR provisions;

## Specific information

### I. REPORT PROCESSING PRINCIPLES

1. **Anonymity** – the Whistleblowing System ensures the Whistleblower’s anonymity, both thanks to the functions of the Application (e.g. data encryption and no identification of the Whistleblowers) and of the Whistleblowing System (e.g. tasks and duties of the entities which verify the Reports).
2. **Confidentiality** – the Whistleblowing System ensures confidentiality of the Whistleblower, if the Report contains his/her personal details. If the Whistleblower wishes to disclose his/her identity, he/she can do it independently, but information about his/her identity will remain protected within the Whistleblowing System. The Whistleblower’s identity is protected as a trade secret and is subject to legal professional privilege. All investigations carried out under this procedure related to the verification of the Report are confidential.
3. **Impartiality** – each Report will be handled in accordance with the principles of impartiality;

4. **Equality** – the manner in which the Report is handled is not affected by whether it was made anonymously or otherwise, or which channel of communication was chosen by the Whistleblower.
5. **Speed** – every Report should be processed without undue delay and within the time limits stated in the procedure.
6. **The principle of good faith** – it is assumed that each Report is made in good faith, i.e. that the Whistleblower is convinced as to its validity.
7. **Expertise** – the Reports are processed under this procedure with an extensive involvement of professional external entities.

## II. REPORTING METHOD

1. The Whistleblower should become familiar with this procedure before making his/her Report.
2. The text of the procedure is available on the Intranet, on the Application website and at the HR Department of the Company, and may be obtained from the Company Coordinator.
3. The Whistleblower should submit his/her report immediately after learning about an irregularity.
4. When making the Report, the Whistleblower should have a legitimate conviction as to the authenticity of the reported information – see the principle of good faith.
5. False accusations and deliberate reporting of false information are unacceptable.
6. The Reports may be submitted through the Application available at [www.zalezynam.eu](http://www.zalezynam.eu), after entering a password (e.g. sent by email, on the Intranet).
7. In addition, the Reports may be sent through other communication channels, i.e.:
  - a) by letter to: SKS, i.e. Jasna 26, 00-054 Warsaw, labelled “PROJEKT SYGNALISTA” [Whistleblower Project]
  - b) by letter to the Company address al. Solidarności 36, 25-323 Kielce, labelled “Koordynator spółki” [Company coordinator]
  - c) by email to the following address: [etyka@barlinek.com.pl](mailto:etyka@barlinek.com.pl), with “Nieprawidłowość” [Irregularity] in the subject line,reports submitted through channels other than the application will be entered into the application by the recipient, with information that the particular report has been forwarded,

as a result of which any further communication with the Whistleblower will take place according to the procedure described in section IV items 4-7.

8. The Reports may be made via the Application, using Internet-enabled:
  - a) computers,
  - b) mobile devices (e.g. telephones, tablets).
9. The Reports may be sent from privately-owned and company devices.
10. The Report should contain as much detail as possible, including documents and photographs, if available. The following details are particularly important:
  - a) time and place of the incident,
  - b) persons involved in the incident (violating persons, witnesses, victims),
  - c) details of the incident (e.g. events of the incident, the role of its participants, effects of the incident),
  - d) losses, damage and consequences.

### **III. RIGHTS OF THE WHISTLEBLOWER**

1. In particular, the Whistleblower has the right to:
  - a) be protected according to the following provisions, unless he/she acts in bad faith,
  - b) anonymously receive information about the classification of the Report as suitable or unsuitable, within 7 days counted from the moment of submitting the Report,
  - c) anonymously receive feedback concerning the manner of resolution of the Report; the Company will endeavour to resolve the Report within 2 months of the date of its submission,
  - d) anonymously supplement the information provided before.
2. The Whistleblower acting in good faith is protected against discriminatory, repressive, bullying actions or any other unfair treatment, regardless of whether the information contained in the Report was confirmed following the Report.
3. In particular, the Whistleblower's protection may comprise in:
  - a) ensuring continuity of employment,
  - b) ensuring professional development, in accordance with the principles adopted in the organisation,
  - c) immediate and effective response to any adverse effects of the staff environment in connection with the Report.

#### **IV. PROCESSING OF THE REPORT**

1. The Reports submitted through the application are analysed by the Operator in the light of their qualification as suitable or unsuitable Reports.
2. The Operator analyses the Report immediately after gathering information necessary for the assessment of the Report.
3. The Whistleblower will be informed of the Operator's decision on the suitability or unsuitability of his/her Report immediately, no later than within 7 days of the date of submission on an anonymous basis.
4. Following the submission of the Report via the application, the Whistleblower receives the Report number and PIN. Such data are necessary for checking the status of the Report anonymously, and for contacting the persons processing the Report, and therefore, they should be retained.
5. If it is necessary for the person handling the Report to contact the Whistleblower, e.g. to ask additional questions concerning the Report, such information will be stored in the application in the form of message addressed to the Whistleblower, and can be read in such a way as to ensure the Whistleblower's anonymity.
6. Using the Report number and PIN, the Whistleblower may, at any time, anonymously access the contents of his/her Report and the messages sent to him/her by the persons processing the Report.
7. Since the system works on an anonymous basis, the Whistleblower does not receive any notification that the person processing the Report sent him/her a message via the Application, it is recommended to check the status of the Report from time to time after its submission.
8. In the event of unsuitable Reports, the Operator makes a note.
9. The Reports considered by the Operator to be suitable are transmitted to SKS for the purpose of their legal assessment.
10. The entities processing the Report (the Operator, SKS, the Company Coordinator, the Capital Group Coordinator) are authorised to contact the Whistleblower to request additional data necessary for the resolution of the Report. The contact is anonymous and takes place in the manner described in items 4-7 above.

11. If, during an investigation, it is found that there is a reasonable suspicion of occurrence of an offence, the Management Board may decide to make a notification of suspected offence to the competent law enforcement agencies.
12. The Management Board may reward the Whistleblower whose Reports have led to a reduction in costs or losses and elimination and prevention of irregularities.
13. The award is given to the Whistleblower who discloses his/her identity, without publishing this fact, unless the Whistleblower expresses that he/she wishes to do so.
14. If asked/requested, all persons will be obliged to cooperate fully with the investigators who are authorised to take such actions.

## **V. DATA PROTECTION PRINCIPLES**

1. The personal data of the Whistleblowers and the persons concerned by the Reports (potential perpetrators, witnesses, victims) are protected under the binding legal regulations, including the GDPR and the Act on Personal Data Protection. The data controller ensures the adequate level of protection of the Whistleblowers' personal data.
2. Detailed information concerning the processing of the Whistleblower's personal data by the Controllers is available in the Information on personal data processing in the Application. The text of the Information is available in the Whistleblowing Application, in the Documents tab.
3. Information concerning the use of cookies is available in the Information.
4. The Operator is responsible for the compliance with the information obligation, if the Report is submitted through the Application. The Company is responsible for the compliance with the information obligation, if the Report is submitted otherwise than through the Application. The information obligation will be communicated to the Whistleblowers and to all other persons submitting their complaints, questions and reports, before reporting an irregularity.

## **VI. FINAL PROVISIONS**

1. The following is prohibited:
    - a) attempting to determine the identity of the Whistleblower against his/her will,
    - b) obstructing and preventing the submission of the Reports,
    - c) urging the Whistleblower not to report irregularities,
- 
-

d) taking measures of a repressive, discriminatory, bullying nature in respect of the Whistleblowers, and other unfair treatment of the Whistleblowers,  
e) breaching the confidentiality and anonymity of the Reports,  
f) hindering the verification of the Reports, also by failing to cooperate during the investigation with the persons carrying out such actions,  
and may result in consequences for the perpetrator, may be considered as a breach of official duties, in certain cases may be considered as a grave violation of the duties of an employee of the Company, and may be a reason for the termination of the contract between the perpetrator and the Company.

2. The Management Board and the managerial staff actively support the submission of any information allowing for the elimination of irregularities, and promote the culture of responsibility within the organisation.
3. The Management Board appoints a member of the Board responsible for the implementation, efficiency and effectiveness of the Procedure, in accordance with its objectives described above.