

ETISOFT

REGULATIONS FOR RECEIVING INFORMATION/REPORTS ABOUT VIOLATIONS OF THE LAW

GLIWICE 18.09.2024

Etisoft Sp. z o.o.

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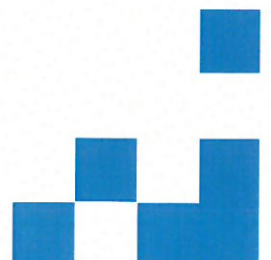
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INTRODUCTION

The purpose of these Regulations for receiving reports of violations of the law is to introduce procedures for dealing with internal reports of violations of the law pursuant to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union Law (hereinafter referred to as Directive) as well as with the applicable laws in this regard, in particular the Whistleblower Protection Act of 14 June 2024 (Journal of Laws of 2024, item 928).

These Regulations specify the procedures for reporting, receiving, and processing information on violations of the law that have occurred or are likely to occur at Etisoft Sp. z o. o. and the procedures for protecting persons who report information on violations of the law in force at Etisoft Sp. z o. o. obtained in a work-related context.

DEFINITIONS

Information on violations of the law - information, including reasonable suspicion regarding actual or potential violations of the law that have occurred or are likely to occur at Etisoft Sp. z o. o., obtained by the Whistleblower/Reporting Party during their employment at Etisoft Sp. z o. o. or maintaining work-related contact with Etisoft Sp. z o. o., as well as information regarding attempts to conceal such violations of the law.

Public disclosure – making information about law violations public.

Report – oral or written internal or external report submitted pursuant to the requirements specified in the Whistleblower Protection Act of 14 June 2024 (Journal of Laws of 2024, item 928).

Internal report – oral or written communication of information about law violations to the Employer.

External report – oral or written communication of information about law violations to the Ombudsman or a public authority.

Employer – Etisoft Sp. z o. o. with its registered office in Gliwice, ul. Szara 21, registered in the Register of Entrepreneurs of the National Court Register kept by the District Court in Gliwice — X Commercial Division of the National Court Register under KRS number: 0000138415, NIP: 631-23-62-213, REGON: 277940286.

Violation of the law - an act or omission that is unlawful or aims to circumvent the law and concerns:

- 1) corruption;
- 2) public procurement;
- 3) services, products, and financial markets;

- 4) counteracting money laundering and financing of terrorism;
- 5) product safety and compliance;
- 6) transport safety;
- 7) environmental protection;
- 8) radiological protection and nuclear safety;
- 9) food and feed safety;
- 10) animal health and welfare;
- 11) public health;
- 12) consumer protection;
- 13) privacy and personal data protection;
- 14) security of networks and ICT systems;
- 15) financial interests of the State Treasury of the Republic of Poland, the local government units, and the European Union;
- 16) the internal market of the European Union, including the rules of competition, state aid and corporate taxation;
- 17) constitutional freedoms and rights of a human being and a citizen occurring in the relations of an individual with public bodies and unrelated to the areas specified in items 1-16.

Whistleblower/Reporting Party – an individual who reports or publicly discloses information about violations of the law obtained in a work-related context, including 1) an employee; 2) a temporary employee; 3) a person providing work on the basis other than an employment relationship, including under a civil law contract; 4) an entrepreneur; 5) a proxy; 6) a partner of Etisoft Sp. z o. o.; 7) a member of the Management Board of Etisoft Sp. z o. o.; 8) a person performing work under the supervision and management of Etisoft Sp. z o. o., a subcontractor or supplier of Etisoft Sp. z o. o. 9) a trainee; 10) a volunteer; 11) a person referred to in items 1)-11) making a report or public disclosure of violations of the law obtained in a work-related context before the establishment of an employment relationship or other legal relationship that constitutes the basis for the provision of work or services or the performance of functions at or for Etisoft Sp. z o. o. or already after their termination.

Feedback - providing the Whistleblower/Reporting Party with information on the follow-up actions planned or taken and the reasons for such actions.

Follow-up action — action taken by the Employer to assess the credibility of the information contained in the report and to counteract the reported violation, in particular through investigation, prosecution, action

taken to recover financial resources, or closing the procedure implemented as part of the internal procedure for reporting violations of the law and taking follow-up actions.

Retaliation — direct or indirect act or omission 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/Reporting Party, including the unjustified commencement of proceedings against the Whistleblower/Reporting Party.

Person to whom the notification relates – a natural person, legal person, or an organizational unit without legal personality, to which the law grants legal capacity, indicated in the report as a person who has violated the law, or as a person with whom the person who has violated the law is associated.

Person assisting in the reporting – an individual who assists the Whistleblower/Reporting Party in the reporting in a work-related context and whose assistance should not be disclosed.

Person related to the Whistleblower/Reporting Party – an individual who may experience retaliation, including a co-worker or close associate of the Whistleblower/Reporting Party as defined in Article 115 of § 11 of the Act of 6 June 1997 – Penal Code (Journal of Laws of 2024, item 17).

Work-related context – past, present, or future work-related actions under an employment relationship or other legal relationship that constitutes the basis for the provision of work or services or the performance of functions at or for Etisoft Sp. z o. o., in which information about law violation has been obtained and the possibility of experiencing retaliation exists.

Public body – general and central government administration bodies, local government administration bodies, local government bodies, other state authorities, and other entities performing public administration tasks by law, and competent to take follow-up actions in the field of law violations as defined in these Regulations.

§ 1

GENERAL PROVISIONS

1. The Employer and all employees, regardless of their position and type of employment, should strive to perform their duties properly and in accordance with the law in force, as well as to prevent any law violations and eliminate such violations if they occur.
2. Any intentional action or behavior leading to law violations in the operations of Etisoft Sp. z o. o. will not be tolerated by the Employer.
3. All reports of law violations will be scrupulously investigated, and any irregularities revealed in this regard will be explained and rectified.
4. The Employer makes every effort to ensure that all employees are informed and committed to preventing and eliminating all reported violations of the law, information about which has been obtained in a work-related context.

5. All Whistleblowers/Reporting Parties of violations of the law, regardless of the nature of their work, type of employment, the position they hold, and the location where they perform their professional duties, shall be protected under these Regulations.

6. A Whistleblower/Reporting Party shall be subject to the protection specified in the provisions of these Regulations from the time of submitting a report or making a public disclosure, provided that they had reasonable grounds to believe that the information being reported or disclosed to the public was true at the time of making the report or public disclosure and that it constituted information about law violations.

§ 2

EMPLOYER'S OBLIGATIONS

1. The Employer is obliged to prevent and respond to retaliation against the person reporting law violations as provided in the provisions of § 8 of these Regulations.

2. The Employer shall regularly review these Regulations, update their provisions, and make necessary amendments to ensure that their provisions are applied in a manner that is relevant to applicable laws, consistent, and effective.

3. The Employer conducts an information policy aimed at disseminating knowledge among the employees about the principles described in these Regulations and the functioning of the institutions specified herein. A person applying for a job based on an employment relationship, or any other legal relationship that constitutes the basis for the provision of work or services or the performance of functions, shall be provided by the Employer with information on the internal reporting procedure described in these Regulations upon the commencement of recruitment or negotiations preceding the conclusion of the contract.

4. The Employer shall establish a permanent team to receive and review all the law violations, and to undertake any follow-up actions.

5. The Employer keeps a register of internal reports and is the administrator of personal data collected in the register of internal reports. An entry in the internal report register is made based on an internal report. The register of internal reports includes:

1. report number;
2. subject of the law violation;
3. personal data of the Whistleblower/Reporting Party and the person to whom the report pertains, which are necessary to identify these persons;
4. contact address of the Whistleblower;
5. date of submitting the report;
6. information on the undertaken follow-up actions;

7. date of case termination.

Personal data and other information contained in the register of internal reports are kept for three years after the end of the calendar year in which follow-up actions were completed, or after the termination of the proceedings initiated by these actions.

6. The Employer is obliged to organize the receipt and verification of reports of law violations, undertake follow-up actions and related processing of personal data in a manner that prevents unauthorized persons from accessing the information contained in the report and ensures protection of the confidentiality of the identity of the Whistleblower/Reporting Party, the person to whom the report pertains and any third party indicated in the report. Confidentiality protection concerns information based on which the identity of such persons can be identified directly or indirectly. Only persons authorized in writing by the Employer are allowed to receive and verify internal reports, undertake follow-up actions, and process personal data of persons specified above. Authorized persons are obliged to maintain confidentiality concerning the information and personal data they have obtained while receiving and verifying internal reports and undertaking follow-up actions, including after the termination of the employment relationship or other legal relationship under which they performed the work.

§ 3

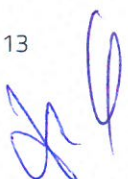
MEANS OF COMMUNICATING REPORTS OF VIOLATIONS OF THE LAW

1. In the event of a violation or alleged violation of the law, the Whistleblower/Reporting Party has the right to report a violation of the law through the internal reporting channel.

2. The internal reporting channel utilizes internal electronic means of communication dedicated exclusively to receiving reports of violations of the law (electronic mailbox) ensuring the security of the report, including its confidentiality. Reports of law violations can be made to the following e-mail address: naruszenie@etisoft.com.pl (written notification).

3. Irrespective of the written notification indicated in § 3.2 above, the Whistleblower/Reporting Party may submit a report of a violation of the law orally, i.e., by calling 32 332 80 58 - such report shall be documented in the form of a record of the conversation, reproducing the exact course of the conversation, drawn up by the team specified in § 2.4 of these Regulations, and upon the request of the Whistleblower, in a face-to-face meeting held within 14 days from the date of the receipt of such request. With the consent of the Whistleblower/Reporting Party, the notification shall be documented in the form of meeting minutes reproducing the exact course of the meeting, drawn up by the team specified in § 2.4 of these Regulations.

4. The Whistleblower/Reporting Party has the right to review, correct, and approve the conversation/meeting minutes by signing them.



5. The procedure for reporting violations of the law outlined in these Regulations does not provide for the receipt of anonymous notifications.

6. Submitting reports of law violations by the Reporting Party in one of the modes specified above shall result in a follow-up action undertaken by the Employer. The follow-up action is undertaken by an internal entity authorized by the Employer to receive reports. At Etisoft Sp. z o. o., such an entity is a designated team for receiving reports of violations of the law (hereinafter referred to as the team receiving reports) that is also responsible for undertaking all and any follow-up actions.

§ 4

THE TEAM RECEIVING REPORTS OF VIOLATIONS OF THE LAW

1. The team receiving reports of violations of the law, a permanent body appointed by the Employer, is subject to the provisions of § 4.2-3 and § 4.5 below.

2. A member of the team receiving reports shall not be the person to whom the report of a violation of the law pertains, provided that the report's subject is a direct violation of the law by such person.

3. A member of the team receiving reports shall not be a person remaining with the Whistleblower/Reporting Party and the person to whom the report pertains in a marital relationship, in a relationship of consanguinity or affinity in direct line, in a relationship of consanguinity or affinity in a collateral line to the second degree, or related by adoption, guardianship or custody, or a person remaining with the Whistleblower or the person to whom the report pertains in such a legal or actual relationship that it may raise reasonable doubts as to their objectivity and impartiality.

4. Based on available knowledge, the Employer assesses the premises indicated in § 4.2 and § 4.3 above that may constitute a reason for excluding a particular person from the team receiving reports.

5. If a reasonable suspicion of a lack of impartiality or independence of a specific member of the team receiving reports is revealed in the follow-up actions undertaken, the Employer shall, for the duration of the proceedings concerning a particular report of a violation of the law, dismiss that member from the team and immediately appoint another person in their place to complete the team.

6. The members of the team receiving reports shall appoint a chairperson from among themselves who shall conduct the explanatory meetings, keep the meeting minutes, and manage the timing of follow-up actions.

7. The team receiving reports is obliged in particular to:

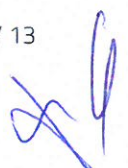
- 1) be diligent and impartial in gathering information related to a specific report of a violation of the law,
- 2) organize and conduct explanatory meetings,

- 3) take minutes of the explanatory meetings,
- 4) collect documentation related to a specific report of a violation of the law and any documentation necessary for undertaking follow-up actions,
- 5) form a position, including an analysis of the events, an assessment of the legitimacy of the considered report of a violation of the law, and conclusions and recommendations to the Employer regarding further actions,
- 6) provide the Employer with a report summarizing the follow-up actions undertaken, containing the team's position along with the justification, conclusions, and recommendations referred to in § 4.5 above.

§ 5

FOLLOW-UP ACTIONS OF THE TEAM RECEIVING REPORTS OF VIOLATIONS OF THE LAW

1. Within 7 days of the date of receiving a report of a violation of the law, the team receiving reports shall confirm to the Whistleblower/Reporting Party that the report has been received.
2. In the case of reports of violations of the law recognized in the modes of other procedures applicable at the Employer (e.g., reports of violations of the provisions of the Anti-Corruption Policy, the Code of Ethics), the team receiving reports shall notify the reporter of the need to apply such a procedure.
3. The team receiving reports shall act in accordance with the following principles:
 - 1) immediate action,
 - 2) confidentiality,
 - 3) objectivity,
 - 4) impartiality,
 - 5) independence,
 - 6) orientation towards a comprehensive clarification of the facts.
4. The team receiving reports shall investigate and review the report of violation of the law within a maximum of 3 months of receiving the report. The team receiving reports is obliged to provide the Whistleblower of the violation of the law with feedback within 3 months of either confirming receipt of the report or, if no confirmation is provided to the Whistleblower, within 3 months of 7 days after the report's submission. The feedback should include, in particular, information on whether a violation of the law was



identified and what measures, if any, have been or will be applied in response to the identified violation of the law.

5. The task of the team receiving reports is to conduct explanatory proceedings that consist of an analysis of the events, an assessment of the legitimacy of the reported violation of the law, and the preparation of conclusions and recommendations for further action.

6. The analysis of the events carried out by the team receiving reports involves hearing from the Whistleblower of a violation of the law, the participants or witnesses of the events described in the report, and analyzing the documentation, e.g., e-mails, text messages, letters, photos, etc., constituting evidence on a specific report of the violation of the law.

7. The team may oblige any employee to provide explanations relating to the subject of a specific report of a violation of the law in an explanatory meeting.

8. The appearance of the employee at the summons of the team receiving reports is mandatory and conducted by official order.

9. An employee may justify the failure to appear at the summons of the team receiving reports on the grounds of a period of inability to work or being away from work at that time (e.g., vacation, business trip, scheduled business meeting). In such a situation, the team receiving reports shall schedule the next closest date on which the employee is obliged to appear at the summons of the team.

10. The team receiving reports shall notify the employee of the appearance date by phone or e-mail no later than 1 day before the scheduled date of the explanatory meeting.

11. The employee shall be relieved of their professional duties during the follow-up actions undertaken by the team receiving reports while retaining the right to remuneration.

12. Any confrontation of the parties in an explanatory meeting with the team receiving reports is only possible upon the consent of both parties.

13. Minutes are taken of each explanatory meeting of the team receiving reports.

14. The follow-up actions of the team receiving reports shall end with a report prepared by the team containing an analysis of the events, an assessment of the legitimacy of the specific report of violation of the law, and conclusions and recommendations for further action, based on which the Employer shall make an appropriate decision on the particular report of violation of the law.

15. The conclusions and recommendations referred to in § 5.14 above shall contain a description of the actions that should be undertaken to counter the reported violation of the law.

16. The team receiving reports shall archive all documentation relating to a specific report of a violation of the law and follow-up actions undertaken.

§ 6

CONFIDENTIALITY RULE APPLICABLE TO THE TEAM RECEIVING REPORTS OF VIOLATIONS OF THE LAW

1. All the follow-up actions undertaken by the team receiving reports are subject to confidentiality as to all and any information disclosed in the course of the actions.
2. Any person participating in the abovementioned follow-up actions shall be obliged to maintain confidentiality and shall be notified of this each time before being allowed to participate.
3. The members of the team receiving reports, parties to the proceedings undertaken within the framework of the follow-up actions, and witnesses sign a confidentiality statement, the sample of which is attached as Appendix No. 1 to these Regulations.
4. Each Reporting Party and each employee participating in the follow-up proceedings conducted by the team receiving reports is obliged to maintain confidentiality regarding the fact, place, time, and course of the explanatory meetings held as part of these proceedings.
5. The content of a specific report of a violation of the law submitted to the team receiving reports and the data of the Whistleblower are subject to confidentiality meaning that they shall not be shared with other employees or direct or higher-level supervisors.

§ 7

PROCEDURE FOR MAKING EXTERNAL REPORTS

1. A Whistleblower/Reporting Party may make an external report of violation of the law without making a prior internal report, i.e., bypassing the procedure described in § 3 of these Regulations.
2. An external report is received by either the Ombudsman or a public body.
3. The Ombudsman and the public body are separate administrators of the personal data indicated in the external report received by these bodies.
4. An external report can be made orally or in writing.
5. An oral report can be made by phone or through electronic means of communication within the meaning of Article 2(5) of the Act of 18 July 2002 on Providing Services by Electronic Means (Journal of Laws of 2020, item 344).
6. An external report in writing can be made:

§ 9

FINAL PROVISIONS

1. To the extent not regulated by the provisions of these Regulations, the regulations and procedures contained in the Directive of the European Parliament and of the Council (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union Law, the Regulation (EU) 2016/679 of 27 April 2016 on the protection of natural persons 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 Regulations) and other applicable laws, especially the Whistleblower Protection Act of 14 June 2024 (Journal of Laws of 2024, item 928) and company-wide regulations shall be applied.
2. Persons who prevent or significantly hinder the reporting of violations of the law are subject to a fine, restriction of liberty, or imprisonment for up to one year. If such actions are taken using violence, unlawful threats, or deceit against another person, they are subject to imprisonment for up to three years.
3. Persons who take retaliatory actions against the Whistleblower/Reporting Party, a person assisting in reporting, or a person associated with the Whistleblower, are subject to a fine, restriction of liberty, or imprisonment for up to two years. If the retaliation is persistent, they are subject to imprisonment for up to three years.
4. Individuals who violate the obligation to maintain the confidentiality of the identity of the Whistleblower/Reporting, the person assisting in reporting, or the person associated with the Whistleblower, are subject to a fine, restriction of liberty, or imprisonment for up to one year.
5. Anyone who reports or publicly discloses a violation of the law knowing that no violation occurred is subject to a fine, restriction of liberty, or imprisonment for up to two years.
6. All employees are required to familiarize themselves with the provisions of these Regulations and strictly adhere to them.
7. All employees are obliged to respond to potential retaliatory actions against the Whistleblower/Reporting Party regardless of whether they are alleged Whistleblowers/Reporting Parties, including especially responding to the behaviors indicated in the provisions of § 8 of these Regulations.
8. These Regulations were established following consultations with the Employee Representatives selected in the manner adopted by Etisoft Sp. z o. o.
9. These Regulations shall come into force after seven days of the date of their announcement by customary means at Etisoft Sp. z o. o.

2) imposition of an obligation, or refusal to grant, limitation, or withdrawal of a right, particularly a concession, permit, or relief.

6. The Whistleblower/Reporting Party subjected to retaliation has the right to compensation of no less than the average monthly remuneration in the national economy in the previous year announced for pension purposes in the "Monitor Polski", the Official Journal of the Republic of Poland, by the President of Statistics Poland, or the right to a remedy.

7. Submitting a report or making a public disclosure shall not constitute grounds for liability, including disciplinary liability or liability for damages for violations of the rights of other persons or obligations specified by the law, concerning in particular defamation, violation of personal rights, copyright, personal data protection, and the obligation to maintain confidentiality, including business secrets, provided that the Whistleblower had reasonable grounds to believe that the report or public disclosure was necessary to disclose a violation of the law in accordance with the law. In the event of the commencement of legal proceedings concerning the abovementioned liability, the Whistleblower/Reporting Party may request the discontinuance of such proceedings.

8. The provisions of legal acts referred to in § 2 Article 9 of the Labor Code Act of 26 June 1974 (Journal of Laws of 2023, item 1465 and Journal of Laws of 2024, item 878), to the extent that they directly or indirectly exclude or limit the right to make a report or public disclosure, or provide for the application of retaliatory measures, shall not apply.

9. The provisions of employment contracts and other documents that establish an employment relationship or specify the rights and obligations of the parties to the employment relationship, to the extent that they directly or indirectly exclude or limit the right to make a report or public disclosure, or provide for the application of retaliatory measures, shall be invalid.

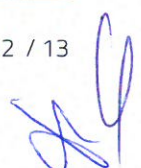
10. The provisions of employment contracts and other documents under which work or services are provided, goods are supplied, or sales are made, other than those mentioned in § 8.9 above, to the extent that they directly or indirectly exclude or limit the right to make a report or public disclosure, or provide for the use of retaliatory measures, shall be invalid.

11. The provisions contained in § 8 of these Regulations apply respectively to:

1) a person assisting in reporting and a person associated with the Whistleblower/Reporting Party,

2) a natural person or other organizational unit assisting the Whistleblower/Reporting Party or a person associated with them, in particular the one owned by or employing the Whistleblower/Reporting Party,

3) if the information about the violation of the law has been reported to the relevant institutions, authority, or organizational unit of the European Union in accordance with the procedure applicable to making such reports.



- 8) suspension from performing work-related or official duties,
- 9) delegate to another employee the existing duties of the Whistleblower/Reporting Party.
- 10) unfavorable change in the place of work or working hours,
- 11) negative assessment of work performance or a negative work review,
- 12) imposition or application of disciplinary measures, including financial penalties, or similar measures,
- 13) coercion, intimidation, or exclusion,
- 14) mobbing,
- 15) discrimination,
- 16) unfavorable or unfair treatment,
- 17) exclusion or omission from selection for training aimed to improve professional qualifications,
- 18) unjustified referral for medical examinations, including psychiatric assessments, unless separate regulations provide for such referrals,
- 19) actions aimed to hinder future employment in the same sector or industry based on a formal or informal agreement within the sector or industry,
- 20) causing financial loss, including economic loss or income loss,
- 21) causing other intangible damage, including violation of personal rights, in particular the Whistleblower's/Reporting Party's reputation.

3. An attempt or threat of applying the measure specified in § 8.2 above is also considered retaliation for making a report or public disclosure.

4. If work or services were, are, or will be provided under a legal relationship other than employment, which constitutes the basis for the provision of work or services of the performance of functions, the provisions of § 8.2 and § 8.3 are applied respectively unless the nature of the provided work or service, or the performed function, does not exclude such actions from being taken against the Whistleblower/Reporting Party.

5. If work or services were, are, or will be provided under a legal relationship other than employment, which constitutes the basis for the provision of work or services, making a report or public disclosure cannot serve as the basis for retaliatory actions or an attempt or threat of retaliatory actions, including in particular:

- 1) termination of a contract to which the Whistleblower/Reporting Party is a party, in particular a contract concerning the sale or delivery of goods or services, withdrawal from such a contract, or its termination without notice,

1) in paper form - to the mailing address indicated by the Ombudsman or the public body receiving the notification;

2) in electronic form - to the e-mail address, electronic inbox address, or e-delivery address, indicated by the Ombudsman or the public body receiving the notification, or through a dedicated web form or application indicated by the public body as the relevant application for making reports in electronic form.

7. The Ombudsman and the public body shall place on their website in the Bulletin of Public Information in a separate, easily identifiable, and accessible section, and in a manner understandable to the Whistleblower, information about the contact details enabling the submission of an external report, in particular, the mailing address, e-mail address, e-delivery address, a separate electronic inbox address, the address of the website where an electronic form can be found, within the meaning of Article 3(25) of the Act of 17 February 2005 on computerization of the activities of entities performing public tasks (Journal of Laws of 2024, item 307) or a phone number with an indication whether the calls are recorded.

§ 8

PROHIBITION OF RETALIATION AND PROTECTIVE MEASURES AVAILABLE TO THE WHISTLEBLOWER/PARTY REPORTING VIOLATIONS OF THE LAW

1. No retaliatory actions or attempts or threats of such actions can be undertaken against the Whistleblower/Reporting Party.

2. If the work was, is, or will be performed on the basis of an employment relationship, no retaliatory actions can be undertaken against the Whistleblower, including in particular:

1) refusal to establish an employment relationship,

2) termination of the employment relationship without notice,

3) failure to conclude a fixed-term employment contract or an indefinite-term employment contract following the termination of a fixed-term contract if the Whistleblower had a reasonable expectation that such a contract would be concluded with them,

4) reduction in the amount of remuneration for work,

5) withholding of promotion or omission from promotion,

6) omission from the granting of work-related benefits other than remuneration or a reduction in the amount of such benefits,

7) transfer to a lower position,

§ 6

CONFIDENTIALITY RULE APPLICABLE TO THE TEAM RECEIVING REPORTS OF VIOLATIONS OF THE LAW

1. All the follow-up actions undertaken by the team receiving reports are subject to confidentiality as to all and any information disclosed in the course of the actions.
2. Any person participating in the abovementioned follow-up actions shall be obliged to maintain confidentiality and shall be notified of this each time before being allowed to participate.
3. The members of the team receiving reports, parties to the proceedings undertaken within the framework of the follow-up actions, and witnesses sign a confidentiality statement, the sample of which is attached as Appendix No. 1 to these Regulations.
4. Each Reporting Party and each employee participating in the follow-up proceedings conducted by the team receiving reports is obliged to maintain confidentiality regarding the fact, place, time, and course of the explanatory meetings held as part of these proceedings.
5. The content of a specific report of a violation of the law submitted to the team receiving reports and the data of the Whistleblower are subject to confidentiality meaning that they shall not be shared with other employees or direct or higher-level supervisors.

§ 7

PROCEDURE FOR MAKING EXTERNAL REPORTS

1. A Whistleblower/Reporting Party may make an external report of violation of the law without making a prior internal report, i.e., bypassing the procedure described in § 3 of these Regulations.
2. An external report is received by either the Ombudsman or a public body.
3. The Ombudsman and the public body are separate administrators of the personal data indicated in the external report received by these bodies.
4. An external report can be made orally or in writing.
5. An oral report can be made by phone or through electronic means of communication within the meaning of Article 2(5) of the Act of 18 July 2002 on Providing Services by Electronic Means (Journal of Laws of 2020, item 344).
6. An external report in writing can be made:

1) in paper form - to the mailing address indicated by the Ombudsman or the public body receiving the notification;

2) in electronic form - to the e-mail address, electronic inbox address, or e-delivery address, indicated by the Ombudsman or the public body receiving the notification, or through a dedicated web form or application indicated by the public body as the relevant application for making reports in electronic form.

7. The Ombudsman and the public body shall place on their website in the Bulletin of Public Information in a separate, easily identifiable, and accessible section, and in a manner understandable to the Whistleblower, information about the contact details enabling the submission of an external report, in particular, the mailing address, e-mail address, e-delivery address, a separate electronic inbox address, the address of the website where an electronic form can be found, within the meaning of Article 3(25) of the Act of 17 February 2005 on computerization of the activities of entities performing public tasks (Journal of Laws of 2024, item 307) or a phone number with an indication whether the calls are recorded.

§ 8

PROHIBITION OF RETALIATION AND PROTECTIVE MEASURES AVAILABLE TO THE WHISTLEBLOWER/PARTY REPORTING VIOLATIONS OF THE LAW

1. No retaliatory actions or attempts or threats of such actions can be undertaken against the Whistleblower/Reporting Party.

2. If the work was, is, or will be performed on the basis of an employment relationship, no retaliatory actions can be undertaken against the Whistleblower, including in particular:

1) refusal to establish an employment relationship,

2) termination of the employment relationship without notice,

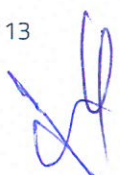
3) failure to conclude a fixed-term employment contract or an indefinite-term employment contract following the termination of a fixed-term contract if the Whistleblower had a reasonable expectation that such a contract would be concluded with them,

4) reduction in the amount of remuneration for work,

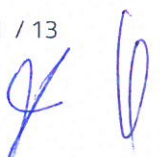
5) withholding of promotion or omission from promotion,

6) omission from the granting of work-related benefits other than remuneration or a reduction in the amount of such benefits,

7) transfer to a lower position,



- 8) suspension from performing work-related or official duties,
 - 9) delegate to another employee the existing duties of the Whistleblower/Reporting Party.
 - 10) unfavorable change in the place of work or working hours,
 - 11) negative assessment of work performance or a negative work review,
 - 12) imposition or application of disciplinary measures, including financial penalties, or similar measures,
 - 13) coercion, intimidation, or exclusion,
 - 14) mobbing,
 - 15) discrimination,
 - 16) unfavorable or unfair treatment,
 - 17) exclusion or omission from selection for training aimed to improve professional qualifications,
 - 18) unjustified referral for medical examinations, including psychiatric assessments, unless separate regulations provide for such referrals,
 - 19) actions aimed to hinder future employment in the same sector or industry based on a formal or informal agreement within the sector or industry,
 - 20) causing financial loss, including economic loss or income loss,
 - 21) causing other intangible damage, including violation of personal rights, in particular the Whistleblower's/Reporting Party's reputation.
3. An attempt or threat of applying the measure specified in § 8.2 above is also considered retaliation for making a report or public disclosure.
4. If work or services were, are, or will be provided under a legal relationship other than employment, which constitutes the basis for the provision of work or services of the performance of functions, the provisions of § 8.2 and § 8.3 are applied respectively unless the nature of the provided work or service, or the performed function, does not exclude such actions from being taken against the Whistleblower/Reporting Party.
5. If work or services were, are, or will be provided under a legal relationship other than employment, which constitutes the basis for the provision of work or services, making a report or public disclosure cannot serve as the basis for retaliatory actions or an attempt or threat of retaliatory actions, including in particular:
- 1) termination of a contract to which the Whistleblower/Reporting Party is a party, in particular a contract concerning the sale or delivery of goods or services, withdrawal from such a contract, or its termination without notice,



2) imposition of an obligation, or refusal to grant, limitation, or withdrawal of a right, particularly a concession, permit, or relief.

6. The Whistleblower/Reporting Party subjected to retaliation has the right to compensation of no less than the average monthly remuneration in the national economy in the previous year announced for pension purposes in the "Monitor Polski", the Official Journal of the Republic of Poland, by the President of Statistics Poland, or the right to a remedy.

7. Submitting a report or making a public disclosure shall not constitute grounds for liability, including disciplinary liability or liability for damages for violations of the rights of other persons or obligations specified by the law, concerning in particular defamation, violation of personal rights, copyright, personal data protection, and the obligation to maintain confidentiality, including business secrets, provided that the Whistleblower had reasonable grounds to believe that the report or public disclosure was necessary to disclose a violation of the law in accordance with the law. In the event of the commencement of legal proceedings concerning the abovementioned liability, the Whistleblower/Reporting Party may request the discontinuance of such proceedings.

8. The provisions of legal acts referred to in § 2 Article 9 of the Labor Code Act of 26 June 1974 (Journal of Laws of 2023, item 1465 and Journal of Laws of 2024, item 878), to the extent that they directly or indirectly exclude or limit the right to make a report or public disclosure, or provide for the application of retaliatory measures, shall not apply.

9. The provisions of employment contracts and other documents that establish an employment relationship or specify the rights and obligations of the parties to the employment relationship, to the extent that they directly or indirectly exclude or limit the right to make a report or public disclosure, or provide for the application of retaliatory measures, shall be invalid.

10. The provisions of employment contracts and other documents under which work or services are provided, goods are supplied, or sales are made, other than those mentioned in § 8.9 above, to the extent that they directly or indirectly exclude or limit the right to make a report or public disclosure, or provide for the use of retaliatory measures, shall be invalid.

11. The provisions contained in § 8 of these Regulations apply respectively to:

1) a person assisting in reporting and a person associated with the Whistleblower/Reporting Party,

2) a natural person or other organizational unit assisting the Whistleblower/Reporting Party or a person associated with them, in particular the one owned by or employing the Whistleblower/Reporting Party,

3) if the information about the violation of the law has been reported to the relevant institutions, authority, or organizational unit of the European Union in accordance with the procedure applicable to making such reports.



§ 9

FINAL PROVISIONS

1. To the extent not regulated by the provisions of these Regulations, the regulations and procedures contained in the Directive of the European Parliament and of the Council (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union Law, the Regulation (EU) 2016/679 of 27 April 2016 on the protection of natural persons 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 Regulations) and other applicable laws, especially the Whistleblower Protection Act of 14 June 2024 (Journal of Laws of 2024, item 928) and company-wide regulations shall be applied.
2. Persons who prevent or significantly hinder the reporting of violations of the law are subject to a fine, restriction of liberty, or imprisonment for up to one year. If such actions are taken using violence, unlawful threats, or deceit against another person, they are subject to imprisonment for up to three years.
3. Persons who take retaliatory actions against the Whistleblower/Reporting Party, a person assisting in reporting, or a person associated with the Whistleblower, are subject to a fine, restriction of liberty, or imprisonment for up to two years. If the retaliation is persistent, they are subject to imprisonment for up to three years.
4. Individuals who violate the obligation to maintain the confidentiality of the identity of the Whistleblower/Reporting, the person assisting in reporting, or the person associated with the Whistleblower, are subject to a fine, restriction of liberty, or imprisonment for up to one year.
5. Anyone who reports or publicly discloses a violation of the law knowing that no violation occurred is subject to a fine, restriction of liberty, or imprisonment for up to two years.
6. All employees are required to familiarize themselves with the provisions of these Regulations and strictly adhere to them.
7. All employees are obliged to respond to potential retaliatory actions against the Whistleblower/Reporting Party regardless of whether they are alleged Whistleblowers/Reporting Parties, including especially responding to the behaviors indicated in the provisions of § 8 of these Regulations.
8. These Regulations were established following consultations with the Employee Representatives selected in the manner adopted by Etisoft Sp. z o. o.
9. These Regulations shall come into force after seven days of the date of their announcement by customary means at Etisoft Sp. z o. o.

ETISOFT Sp. z o.o.

Michał Majnusz
Prezes Zarządu

Etisoft Sp. z o.o.

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