

Edition II

Whistleblowing Policy  
(Internal notification regulations)  
of ROBYG Group

## 1. THE SCOPE AND PURPOSE OF THE DOCUMENT

- 1.1 This policy sets out the whistleblowing rules for employees, associates and representatives of the Company and the manner of explanatory proceedings concerning the breaches.
- 1.2 The rules described in the policy apply to all employees, associates and representatives of the Company.
- 1.3 The Management Board of the Company is responsible for the adequacy and effectiveness of the employees' whistleblowing process.
- 1.4 The Supervisory Board of the Company, depending on the needs, however at least once a year, shall assess the adequacy and effectiveness of the whistleblowing process functioning in the Company.

## 2. DEFINITIONS

**Company** – ROBYG S.A. together with all its organizational units and subsidiaries. including companies that are employers within the meaning of the law.

**Management staff** – members of the Management Board of the Company and managers of organizational units.

**Business partner** – a contractor performing a contract for delivery of products or services for the benefit of the Company, for a fee or free of charge.

**Employee** – for the purpose of this policy, an employee should be understood as any person cooperating with the Company at any level and position, regardless of the type of employment contract, including managers, members of the Company's bodies, directors, consultants, contractors, interns, volunteers, trainees, and persons employed under a contract other than an employment contract, and representatives authorised to represent the Company, as well as natural persons who report information on violation of the law obtained in the context of work, including: an employee, also in the event that the employment relationship has already ended, persons applying for employment who obtained information about the violation of the law in the recruitment or negotiation process preceding the conclusion of the contract, an entrepreneur, shareholder or partner, member of a body of a legal person, a person performing work under the supervision and management of a contractor, subcontractor or supplier, including on the basis of a civil law contract,

**Breach** – act or omission of an Employee, the Company or a business partner that is in breach of applicable law, or aimed at circumventing the law, in particular as regards:

public procurement; financial services, products and markets; preventing money laundering and terrorist financing; product safety and compliance with requirements; transport safety; environmental protection; radiological protection and nuclear safety; food and feed safety; animal health and welfare; public health; consumer protection; protection of privacy and personal data; security of networks and ICT systems; the financial interests of the European Union; the internal market of the European Union, including the rules of competition, state aid and corporate taxation; and internal regulations of the Company or principles of ethical conduct contained in the Codes of Conduct.

**Retaliation actions** – it shall be understood as any direct or indirect act or omission which is caused by the report or public disclosure and which infringes or may infringe the rights of the persons who report information or causes or may harm the Employee, including any actions of a professional or personal nature undertaken by the Company or its Employees in connection with whistleblowing by an Employee, aimed at worsening their professional or personal situation, with the proviso that retaliation action is not a disciplinary action undertaken against the applicant in connection with the breach he/she made.

**Compliance Officer** – a person appointed by the Company, responsible for ensuring that the Company's operations are in compliance with laws and regulations, standards, recommendations and good practices in order to minimise risks and prevent financial losses or loss of reputation for the Company, an organizationally independent entity authorized by the Company to accept reports, authorized to undertake follow-up actions, including verification of the report and further communication with the applicant, including requesting additional information and providing feedback to the applicant.

### **3. GENERAL RULES**

3.1 The Company pursues a policy of compliance with the law and the principles of integrity and high business ethics in all areas of its operations. It is the Company's duty to ensure that all employees have access to information about applicable laws and internal regulations in their areas. The Company carries out initial and regular employee training regarding whistleblowing, in particular regulations applicable in this regard.

- 3.2 Every employee is required to read and comply with the relevant laws and internal regulations of the Company. Employees of the Company submit a written statement that they have familiarised themselves with this policy and understand its provisions.
- 3.3 The method of receiving whistleblowing reports ensures in particular the possibility of receiving them without the reporting Employee's providing his/her identity. However, the Company recommends that the reports be personalised, in order to enable the relevant units of the Company to conduct explanatory proceedings more effectively.
- 3.4 The identity of a whistleblower Employee (if the Employee disclosed his/her identity or his/her identity is possible to determine), as well as the information provided by the Employee in connection with the notification, including the details of the person alleged to have committed the breach, are treated in a confidential manner. The data The employee who reported the violation may be disclosed to employees responsible for clarifying the matter only with the express consent of the notifier and to the extent necessary, or to authorised bodies, if their disclosure results from a legal obligation. The company applies technical and organizational solutions that ensure the storage of the employee's who reported the violation personal data separately from the document or other information medium containing the notification, including, where appropriate, removing from the content of the document or other information medium immediately after receiving all personal data of the applicant.
- 3.5 The Company provides protection against acts of a repressive nature, discrimination or other types of unfair treatment in relation to the whistleblower Employee. and a person related to the whistleblower Employee, if he is also in an employment relationship with the employer of the applicant.

#### **4. REPORTING A BREACH**

- 4.1 An employee may report internally a breach or suspected breach to:
- the Compliance Officer,
  - the Supervisory Board of the Company, if the notification concerns the management staff, in particular a member of the Management Board of the Company.

4.2 An employee may make the whistleblowing internal notification in the following forms:

- orally, including by phone or via other voice communication systems and, at the request of the applicant, through a direct meeting organized within 7 days from the date of receipt of the notification in person to persons or employees of the units mentioned in Section 4.1,
- to the email address: [zgloszenia.naruszen@robyg.pl](mailto:zgloszenia.naruszen@robyg.pl), which is only accessible to the Compliance Officer,
- in writing to the Company's address.
- using the electronic form of anonymous whistleblower reporting posted on the website [opinie.robyg.pl](http://opinie.robyg.pl). Recipients of these reports is only: Compliance Officer.

4.3 The reporting, also in an anonymous form, should be documented and describe in detail the subject of the report, including: the course of the event, data and the role of persons (employees of the Company or others) participating in the event, documents that can confirm the notification and circumstances in which the whistleblower learnt about the event.

4.4 Within seven days of receipt of the internal report, the Employee will receive its confirmation, unless the person making the report expressly requested a different request in this regard or the competent authority, in particular the compliance officer, has reasonable reasons to believe that confirmation of receipt of the report would jeopardize the protection of the identity of this report persons or when the application was submitted in an anonymous form, in particular, the applicant did not provide the address to which the confirmation should be sent or there are other exceptions indicated in the mandatory provisions of law.

4.5 The employee may also submit an external report to public authorities and, where appropriate, to institutions, bodies, offices or agencies of the European Union.

From the date of entry into force of the relevant act on the protection of whistleblowers, the Ombudsman will be the central body. The public authority accepting notifications in the field of competition and consumer protection rules is the President of the Office of Competition and Consumer Protection. Public bodies will also be other bodies receiving external notifications of infringements in the areas falling within the scope of these bodies.

External reports can be anonymous or identifiable. For an effective follow-up and information on the follow-up action, the notifier shall provide a mailing address or e-mail address in his external notification. External notification may also be made orally or in paper or electronic form. The application in paper or electronic form may be made: in paper form - to the correspondence address indicated by the authority receiving the application; or in electronic form - to the e-mail address provided by the authority receiving the application. Oral reporting

may be made: by phone using a recorded hotline; or at the request of the declarant - during a direct meeting organized at the seat of the authority receiving the notification within the prescribed period, not longer than 7 days, counted from the date of submission of the application.

## **5. EXPLANATORY PROCEEDINGS CONCERNING INTERNAL NOTIFICATIONS**

- 5.1 Activities of examining the legitimacy of the circumstances set out in the whistleblower report are within the competences of the Compliance Officer who is tasked to follow-up, in particular including verification of the notification and further communication with the notifier, promptly and thoroughly investigate the matter, in accordance with the principles of impartiality, fairness, due diligence and confidentiality for all parties involved described in the whistleblower report.
- 5.2 The Compliance Officer has the right to use the support of other units of the Company or external consultants if specialised knowledge is required in order to conduct the explanatory proceedings.
- 5.3 The explanatory proceedings include collection and evaluation of the collected evidence for the occurrence of the breach and preparation of a summary report of the proceedings together with the conclusions and recommendations of possible further legal steps, disciplinary actions in accordance with the Work Regulations and general provisions of the labour law and corrective actions.
- 5.4 After completing the investigation, the Company undertakes further appropriate follow-up actions to verify the information about the breach of law and the necessary measures that may be applied in the event of a breach of law, in particular, assesses the truthfulness of the allegations contained in the notification and, if applicable, to counteract the breach of law that is the subject of the report, including by internal investigation, investigation, prosecution, recovery action or closure of the receipt and verification procedure. The following persons are responsible for the implementation of corrective actions: the immediate superior who manages the organisational unit in which the breach was found or a member of the Company's Management Board supervising the unit if the whistleblower notification concerns the head of the given organisational unit, and the Supervisory Board if the whistleblower notification concerns the Management Board of the Company.
- 5.5 If the whistleblower report was not anonymous, after the completion of the proceedings, the Compliance Officer shall provide feedback to the whistleblower within a reasonable time, not

exceeding three months from the acknowledgment of receipt of the notification or, in the case of failure to provide the notification to the notifier, 3 months from the end of 7 days from the submission of the notification.

- 5.6 After completion of the proceedings, regardless of whether the whistleblower report was justified or the amount of evidence for the occurrence of the reported event was insufficient or the reporting was unfounded, the Compliance Officer shall archive the collected materials, which are stored in accordance with Sections 6.2 and 6.3.

## **6. REGISTER OF INTERNAL NOTIFICATIONS**

- 6.1 The Compliance Officer keeps a register of the internally reported whistleblower notifications , including in particular:

- case number,
- date and subject of the reporting,
- information on the follow-up actions taken,,
- date of closing the case.

- 6.2 The register shall be kept for a period of 5 years from the date of receipt of the notification, in a manner that ensures confidentiality of the information collected. The personal data of the whistleblower, and other data allowing for the identification of his identity shall not be disclosed, unless with the express consent of the declarant.

- 6.3 Personal data (including possible sensitive data) of the whistleblowers and persons participating in the incident that have been obtained in the course of conducting the explanatory proceedings will be processed with an absolute respect for the applicable provisions on the personal data protection laws.

## **7. REPORTING OBLIGATIONS**

- 7.1 The Compliance Officer is obliged to present to the Management Board, the Audit Committee or the Supervisory Board of the Company, annually, a summary of the number and description of the most important reports.

## **8. FINAL PROVISIONS**

- 8.1 The Management Board of the Company is responsible for reviewing and updating this policy.
- 8.2 Failure to comply with any of the rules set out in the policy may, following explanatory proceedings, lead to a disciplinary action in accordance with the Work Regulations and general provisions of the labour law, as well as to the more far-reaching consequences resulting from mandatory provisions of law.
- 8.3 The provisions of this procedure do not infringe the provisions of Polish law or normative acts established by the institutions of the European Union, in particular Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of EU law (Journal UE L 305 of 26/11/2019, p. 17, as amended) and the provisions implementing these acts. To the extent not regulated in this procedure, the provisions of laws and directives apply to the reporting of information about infringements.
- 8.4 The changes, after consultation with employees' representatives, come into force within 2 weeks from the date of notification of the Employees in the manner adopted in the Company.