

**Procedure: Internal reporting (whistleblowing) of the law violation
and follow-up actions**

SumiRiko Poland Spółka z ograniczoną odpowiedzialnością

Wolbrom, 30.09.2024

Zagórz, 02.10.2024

This Procedure for internal reporting violations of the law and following up on such reporting sets out the principles and procedure for anonymous reporting by Whistleblowers of violations of the law, procedures and ethical standards applicable at SumiRiko Poland Sp. z o. o. with its registered office in Wolbrom and SumiRiko Poland Sp. z o.o. branch in Zagórze, in accordance with the provisions on the protection of whistleblowers under European Union law.

I. Definitions:

Terms used in the Procedure are given the following meanings:

1. **Procedure** - this Procedure relating to the acceptance of Reports and following up on those Reports applicable at SumiRiko Poland Sp. z o.o.;
2. **Company** - SumiRiko Poland sp. z o.o. with its seat in Wolbrom (32-340) at ul. 1 Maja 100, entered into the Register of Entrepreneurs of the National Court Register by the District Court for Kraków-Śródmieście in Kraków, 12th Commercial Division of the National Court Register under the number 0000099563, NIP 6371873808, REGON 357045888 and SumiRiko Poland sp. z o.o. branch in Zagórze (38-540) at ul. Składowa 2, entered into the Register of Entrepreneurs of the National Court Register by the District Court for Kraków-Śródmieście in Kraków, 12th Commercial Division under the number 0000099563, NIP 2020000524, REGON 357045888.
3. **Whistleblower / Reporter** - an individual who reports or publicly discloses information about a violation of the law, obtained in a work-related context, including:
 - a) employee,
 - b) temporary employee,
 - c) person providing work on a basis other than employment, including under a civil law contract,
 - d) entrepreneur,
 - e) partner,
 - f) member of a body of a legal entity,
 - g) person performing work under the supervision and direction of a contractor, subcontractor or supplier, including under a civil law contract,
 - h) trainee,
 - i) volunteer,
 - j) apprentice,
 - k) an individual prior to the establishment of an employment relationship (during recruitment or negotiation) or any other legal relationship giving rise to the provision of work or services or the exercise of functions or the supply of goods, or where such a relationship has already ended;
4. **Internal Report** - an action identified by the Whistleblower that is a violation of the law, procedures and ethical standards applicable to the Company and made by the Whistleblower through the communication channels intended for this purpose;
5. **External Report** - oral or written communication of a violation of the law to the Ombudsman or a public authority;
6. **Internal Investigations Committee** - an internal unit designated within the Company responsible for receiving Reports and then investigating and following up on them in an impartial manner;
7. **Follow-up Action** - action taken by the Company to assess the veracity of the information contained in the Report and to counteract the violation that is the subject of the Report. In particular, these are:
 - a) investigation procedure,
 - b) initiation of control or administrative proceedings,
 - c) prosecution,
 - d) action taken to recover funds, or
 - e) Closing the internal whistleblowing and follow-up procedure or the procedure for receiving external reports and follow-up;
8. **Act of Retaliation** - a direct or indirect act or omission which is caused by a Submission or public disclosure and which violates or is likely to violate the rights of the Whistleblower or causes or is likely to cause harm to the Whistleblower.
9. **Information About a Violation of Law** - information, including reasonable suspicion, regarding an actual or potential violation of law that has occurred or is likely to occur in the legal entity or its subsidiaries where the Reporter will work, works or has worked;

10. **Feedback** - providing the Reporter with information on planned or undertaken follow-up actions and the reasons for such actions;
11. **Employment-related context** - present or future work-related activities based on an employment or other legal relationship providing work or services or functions in, for or on behalf of a legal entity or its subsidiaries, in the course of which information about a violation of the law is obtained and the possibility of experiencing Retaliatory Action exists;
12. **Public authority**- a body other than the Ombudsman, viz:
 - a) chief and central government administrative bodies,
 - b) state authorities,
 - c) executive bodies of local self-government units,
 - d) regional chambers of auditors,
 - e) Chief of General Staff of the Polish Armed Forces, Commander-in-Chief of the Fire Service
 - f) Office of the Financial Supervisory Committee;
13. **Person to Whom the Report Relates** - a natural person, a legal person or an organisational unit without legal personality to which the Act confers legal capacity, identified in the Report or public disclosure as the person who committed the violation or with whom the person is associated;
14. **Reporting Assistance Person** – an individual who assists the Reporting Person with the Reporting or public disclosure in a work-related context and whose assistance should not be disclosed;
15. **Person Related to the Reporter** – means an individual who may experience Retaliatory Actions in a work-related context, including a co-worker, family member or witness;
16. **Chairperson of the Internal Investigations Committee** – the person responsible for the day-to-day operation of the process and the performance of tasks under the Procedure, as designated by the Management Board, who is also the Chairperson of the Committee;
17. **Public Disclosure** – making information about an violation public;
18. **Legal Proceedings** – proceedings taking place under:
 - a) the provisions of generally applicable law,
 - b) internal regulations issued in implementation of generally applicable law,
 - c) criminal regulations,
 - d) civil regulations,
 - e) disciplinary regulations,
 - f) anti-mobbing regulations,
 - g) breach of public finance discipline;
19. **Violation** – is to be understood as an act or omission that is unlawful or intended to circumvent the law.

II. General Provisions

1. The process of accepting Reports is one of the key elements of proper and safe management of the Company, one of the objectives of which is to identify irregularities in the Company's activities and take action to eliminate them and mitigate risks at all organisational levels of the Company, as well as to ensure the protection of the persons Reporting violations of the law and to ensure the effectiveness of their detection and take actions to eliminate them.
2. The process of anonymous acceptance of Reports allows all Whistleblowers to make Reports through specific and independent channels of communication, in a way that ensures protection from repressive, discriminatory or other types of unfair treatment that may follow from such a Report.
3. Whistleblowers who make an Report in bad faith or who make a frivolous Report or an Report that is in fact abusive are not protected by the Procedure. Such protection is also not afforded to Whistleblowers who intentionally and knowingly provide incorrect or misleading information when making Submissions.
4. The procedure shall be made known to those performing work for the legal entity 7 days before it comes into force. The procedure shall be stored electronically and in hard copy at the registered office of the Company and made available on request to the interested party.
5. The Company must familiarise the employee with the Procedure before allowing him/her to work. Each employee, contractor and other person, who cooperates with the legal entity, confirms that he/she is familiar with

this Procedure, by submitting a declaration, in writing or electronically, with the content as below for the registered office in Wolbrom:

"I declare that I have familiarised myself with the Procedure for reporting internal violations of law and taking follow-up action implemented at SumiRiko Poland Spółka z ograniczoną odpowiedzialnością with its registered office in Wolbrom. I understand the content of the Procedure and undertake to apply the principles contained therein."

and for the Zagórz branch:

"I declare that I have familiarised myself with the Procedure for reporting internal violations of law and taking follow-up action implemented at SumiRiko Poland Spółka z ograniczoną odpowiedzialnością with its registered office in Wolbrom. I understand the content of the Procedure and undertake to apply the principles contained therein."

6. The Company conducts initial and regular training sessions in which the Procedure is discussed.
7. The communication of the Procedure to the person applying to perform work on the basis of an employment or other legal relationship shall be made with the commencement of recruitment or pre-contract negotiations. The applicable form of communication of the Procedure is to make it available in the announcement as a URL to a page containing the full content of the Procedure.
8. The Company shall inform the Company's employees of the entry into force of the Procedure and of any amendments thereto.
9. Reviews of the Procedure are carried out systematically, but at least once a year.

III. Making a Report

1. The person authorized to submit Reports is the Whistleblower/Reporter.
2. The Whistleblower may submit a Report in the following way:
 - a) at a face-to-face meeting organised within 14 days of receipt of the Reporter's request:
 - i. with the consent of the Reporter, the Report is documented in the form of a searchable recording of the conversation or an accurate record of the meeting;
 - ii. a request for a face-to-face meeting should be filled in on the form, a specimen of which is attached as Appendix 1 to this Procedure, and forwarded to the Human Resources department;
 - b) in writing by external mail in a sealed envelope marked "Confidential", placed in another sealed envelope addressed to the Chairperson of the Committee at the registered office of the Company, unless the Report relates to the Chairperson of the Committee or another member of the Committee, in which case the envelope should be addressed to the Management Board of the Company;
 - c) electronically, in anonymous or non-anonymous form, via the following e-mail address: compliance@sumiriko.pl.
3. The Report should include:
 - a) the name of the business unit of the Company to which the Report relates;
 - b) data of the Whistleblower, in the case of a non-anonymous Report;
 - c) date of the Report;
 - d) indication of the preferred method of contact back, ensuring anonymity through the use of a dedicated and private e-mail address of the Whistleblower, created specifically for this purpose, or a mailing address. The purpose of providing this information is to enable the Whistleblower to be contacted in the event that more information may be necessary to process the Report than was originally indicated in the Report.
 - e) details of the victim, if any;
 - f) a description of the circumstances of the breach, including the approximate date on which it occurred and, if applicable, the consequences observed;
 - g) any other information relevant to the Report, including possible evidence and identification of witnesses.
4. Making a written Report may be done using the Report form attached as Appendix 2 to this Procedure.
5. Only Reports made in good faith are dealt with on a confidential basis, giving the Whistleblower the guarantee to remain anonymous and guaranteeing protection against potential Retaliatory Actions.
6. The reported violation may relate to areas of law within the scope of:

- a) enquiries;
- b) mobbing and discrimination;
- c) services, their safety and compliance;
- d) product safety and compliance;
- e) counteracting money laundering and terrorism financing;
- f) transport security;
- g) environmental protection;
- h) consumer protection;
- i) privacy and data protection;
- j) security of ICT networks and systems;
- k) violations of workers' rights;
- l) the internal market of the European Union, including competition and state aid rules and corporate taxation;
- m) other.

IV. Internal Investigation Committee

1. The Committee is set up to impartially verify reported violations of the law and to take follow-up action.
2. A member of the Committee cannot be a person who is the subject of the Report, a person who is the direct superior of the Whistleblower who is the subject of the Report, or a person who is directly subordinate to the Whistleblower who is the subject of the Report.
3. The Committee may consider the involvement in the investigation of representatives of other organisational units of the Company or of an independent consultant if, in the opinion of the Committee, the knowledge and experience of such persons may be indispensable in the reprocessing of the Report.
4. If, in the opinion of a member of the Committee, there are circumstances that may impinge on his/her impartiality in the assessment of an Report, he/she may request the Chairperson of the Committee to exclude him/her from the work of the Committee in the ongoing investigation.
5. If, in the opinion of the Chairperson of the Committee, there are circumstances that may impinge on his or her impartiality in the assessment of an Report, he or she may request the Committee to exclude him or herself from the Committee's work in the ongoing investigation.
6. Where the circumstances referred to in paragraphs 4 or 5 above arise, the Chairperson of the Committee or the Committee (where the Chairperson of the Committee is subject to exclusion) may appoint another employee of the Company for the purpose of the proceedings in question as a member of the Committee or the Chairperson of the Committee.
7. The composition of the Committee depends on the subject matter of the case and the scope of the Report.
8. The Committee is directly elected by the Management Board of the Company.
9. Persons constituting the Violation Committee have written authorization to perform activities, including the processing of personal data, and are obliged in writing to maintain confidentiality of the information and personal data obtained. The obligation of confidentiality continues to exist even after the termination of the employment relationship or other legal relationship under which they performed the work.
10. Members of the Violation Committee are appointed on the basis of their professional knowledge of data protection law and practices and their ability to fulfil the tasks assigned.

V. Preliminary Examination of Reports

1. The preliminary examination of the Report for its merits, in accordance with the rules of the Procedure, is carried out by the Committee.
2. In situations where the Report requires additional information in order to be properly recognized, the Chairperson of the Committee contacts the Whistleblower using the dedicated e-mail address indicated by the Whistleblower. In addition, the Committee may call for explanations, information or access to documents from any person who may have any knowledge of the Report. All actions carried out by persons summoned require minutes to be taken.
3. Acceptance of oral or written non-electronic Reports shall be made by the Violation Committee appointed at the Company.
4. Confirmation of acceptance of the Report takes place within 7 days from the date of receipt of the Report.

5. In the case of oral or written non-electronic Reports, if the Reporter does not provide a contact address, he or she will not be able to receive confirmation of the Report.
6. The Committee may decide not to carry out an investigation if the Report is unfounded, unreliable or impossible to investigate further.
7. Before refraining from conducting an investigation, the Committee shall take all steps permissible under the Procedure to bring it to a conclusion.

VI. Follow-up

1. After a preliminary examination of the Report, the Committee draws up a description of the facts and indicates information on the follow-up action taken, i.e. it issues an order for corrective and/or disciplinary action, as well as guidelines on preventive action.
2. When following up, the Violation Committee shall exercise due diligence to ensure an impartial, fair resolution of the case.
3. The orders and directives of the Committee shall be adopted by a simple majority and, in the event of a tie, the vote of the Chairperson of the Committee, who votes last, shall be decisive.
4. The maximum time limit for feedback to the Reporter, on the follow-up action taken, is 3 months from the acknowledgement of the Report or, if no acknowledgement of the Report is provided, 3 months from the expiry of 7 days from the date of the Report, unless the Reporter has not provided a contact address to which feedback should be provided.
5. The Chairperson of the Committee shall immediately communicate the outcome of the proceedings to:
 - a) Company Management;
 - b) the head of the organisational unit of the Company in which the irregularity occurred to take the appropriate, consequential disciplinary or corrective action contained in the Committee's protocol against the person who committed the irregularity, as provided for in the work regulations applicable to the employee concerned or resulting from the individual cooperation agreement or generally applicable law;
 - c) the employee who is accused of committing a violation about the Report made and the verification of the Report within 7 business days from the date of providing the information referred to in point 1 above.
6. In the event that the validity of the Report is negatively verified and the suspicions contained therein are dismissed, the Chairperson of the Committee shall immediately communicate to the Whistleblower and the employee alleged to have committed a breach, the Report made and the verification of the Report carried out.
7. The Violations Committee maintains a register of internal reports whereby the Company is the Controller of personal data entered into the register.
8. The following data shall be collected in the register of Internal Reports:
 - a) Report number,
 - b) subject of violation,
 - c) the date of the internal Report,
 - d) information on follow-up actions taken,
 - e) date of completion of the case.
9. The data in the register of Internal Reports are kept for a period of 3 years from the end of the calendar year in which the follow-up actions have been completed or the proceedings initiated by these actions have been concluded.
10. It is ensured that this Procedure and the processing of personal data related to the acceptance of Reports, prevent unauthorised persons from gaining access to the information covered by the Report and ensure the protection of the confidentiality of the identity of the Whistleblower, the person to whom the Report relates and the third party indicated in the Report. The protection of confidentiality applies to information from which the identity of such persons can be directly or indirectly identified.
11. When carrying out follow-up activities, the Controller shall ensure that measures are taken to implement the principle of data integrity, to ensure physical and electronic security, and to ensure the principle of accountability. To this end, the Personal Data Security Policy implemented at the Company shall be applied.

VII. External Reports

The Whistleblower may, in any case, including without first making an Internal Report, make an External Report to a public or central authority.

VIII. Rights and Protection of the Reporter and Those Involved

1. The Submitter's personally identifiable information and other information from which the Submitter's identity can be directly or indirectly identified shall not be disclosed, unless the Submitter indicates otherwise and consents to the disclosure of his or her identity.
2. The personal data processed in connection with the acceptance of the Report and the follow-up shall be retained by the legal entity and the public authority for no longer than 3 years from the date of completion of the follow-up.
3. The provisions of paragraphs 1 to 2 shall also apply to the person assisting in making the Report who is related to the Applicant and the person to whom the Report relates.

IX. Prohibition of Act of Retaliation

1. No Act of Retaliation may be taken against the Whistleblower, such actions consisting in particular of:
 - a) refusal to establish an employment relationship;
 - b) termination with or without notice of the employment relationship;
 - c) failure to conclude a fixed-term employment contract or an indefinite-term employment contract after termination of the probationary contract, reduction in the amount of remuneration for employment;
 - d) withholding of promotion or omission in promotion;
 - e) omission in the award of work-related benefits other than wages or reduction in the amount of such benefits;
 - f) transfer of the employee to a lower post;
 - g) suspension from the performance of employee or official duties;
 - h) transfer to another employee of the employee's existing duties;
 - i) unfavourable change in the place of work or working time schedule.
2. The prohibition on Act of Retaliation also applies to a person associated with the Whistleblower, i.e. to an individual who may experience Act of Retaliation, including a co-worker or family member of the Whistleblower.
3. The protection of the Whistleblower, in particular where there has been a disclosure of his or her identity, is the responsibility of the Chairperson of the Committee, who is obliged to respond to any manifestation of potential Act of Retaliation related to the Whistleblower and the Report made.
4. A Whistleblower who has made a Report and whose personal data has been unauthorisedly disclosed, has experienced any Act of Retaliation, discrimination or other unfair treatment, should immediately notify the Committee of the situation. In the event that any Acts of Retaliation is taken by the Company, the Reporter shall be entitled to damages
5. The filing of a Submission shall not give rise to disciplinary action against the Submitter, liability for damages on the subject of defamation, violation of personal rights, copyright, data protection laws and duty of confidentiality, provided that the Submitter had reasonable grounds to believe that the Submission or public disclosure was necessary to disclose the violation of law.

X. Information Obligation

In connection with the processing of your personal data, we inform you - in accordance with Art. 13 section 1 and section 2 Regulation (EU) 2016/679 of the European Parliament and of the Council of 27/04/2016. 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 Regulation) (OJ EU L of 04/05/2016, No. 119, p. 1) hereinafter referred to as "GDPR", that the Controller of your personal data is SumiRiko Poland sp. z o.o. based in Wolbrom (32-340) at ul. 1 Maja 100, entered into the register of entrepreneurs of the National Court Register by the District Court for Kraków-Śródmieście in Kraków, 12th Commercial Division of the National Court Register under number 0000099563, NIP 6371873808, REGON 357045888.

1. The Controller should be contacted via email address: pdp@sumiriko.pl.
2. Your personal data will be processed for the purpose of accepting your Report, investigating the case and performing other necessary activities as part of the functioning of the whistleblowing system at SumiRiko Poland Sp. z o.o. (legal basis: Article 6(1)(c)(e) of the GDPR).
3. Only entities authorised by law will be recipients of your personal data.
4. Your personal data will be processed for the duration of the case.
5. The provision of personal data is voluntary, but necessary in order to maintain contact, clarify Reports and send feedback.
6. You have the right to:
 - a) access to the content of your personal data,
 - b) receive a copy of your personal data,
 - c) rectify your personal data,
 - d) delete your personal data,
 - e) restrict the processing of your personal data,
 - f) object to the processing of personal data,

The rights mentioned in points a-f above can be exercised by contacting the Controller.

7. You have the right to lodge a complaint with the President of the Office for Personal Data Protection when it is justified that your personal data is processed by us contrary to the provisions of the GDPR.
8. Your personal data will not be processed by automated means, including profiling.

XI. Final Provisions

1. The procedure shall enter into force 7 days after it has been communicated to employees in the manner adopted by the Company.
2. The Management Board of the Company assesses the adequacy and effectiveness of the Procedure at least once a year.