

Internal Procedure for Reporting Legal Violations and Taking Follow-up Actions at Mieszko

Legal basis: *ACT of June 14, 2024, on the Protection of Whistleblowers*

§1 DEFINITIONS

1. **Procedure**—this document, governing the reporting of violations and their handling, including follow-up actions;
2. **Company** – Mieszko, i.e., Mieszko S.A., Mieszko Services sp. z o.o., and Mieszko Bis sp. z o.o.
3. **Whistleblower** – a person making a Report, an external report, or a public disclosure;
4. **Person Assisting in Filing a Report** – a natural or legal person who assists the person filing the report in this process and whose assistance should not be disclosed;
5. **JustReport application** – software serving as an internal channel for submitting Reports and supporting the Whistleblower, which is accessible via the Internet;
6. **Report**—the submission by a Whistleblower of information regarding violations of the law;
7. **Coordinator** – the person responsible for receiving reports;
8. **Follow-up Committee** – a group of individuals authorized and appointed by the Company to investigate the circumstances described by the Whistleblower in the Report;
9. **Anonymous Report** – a Report that does not allow the identification of the Whistleblower's identity;
10. **retaliatory actions** – any direct or indirect action or omission related to a submitted Report, an external report, or a disclosure, the purpose or effect of which is to worsen the Whistleblower's situation;
11. **investigation** – a proceeding conducted in connection with a Report for the purpose of verifying and evaluating it;
12. **follow-up actions** – actions taken by the Company to assess the veracity of the allegations contained in the Report and, where appropriate, to remedy the violation that is the subject of the Report, including through actions such as an internal investigation, an inquiry, filing charges, actions taken to recover funds, or closing the proceedings;
13. **subject of the report** – a natural or legal person identified in the report or public disclosure as having committed the violation or being associated with it;
14. **external report**—the submission of information regarding a violation of the law to a public authority or a central authority;
15. **public disclosure**—making information about a violation of the law available to the public;
16. **feedback** – providing the Whistleblower with information regarding planned or taken follow-up actions and the reasons for such actions;
17. **register** – a register of reports containing information regarding the report and the resolution of the proceedings concerning the violation of the law.

§2 GENERAL PROVISIONS

1. The purpose of the Procedure is:
 - a) to establish a consistent system for submitting Reports within the Company by creating a secure and confidential channel for reporting violations;

- b) to establish a consistent system for investigating reports, while respecting privacy and in accordance with applicable law;
 - c) to prevent any retaliatory actions against the Whistleblower, a person assisting in making a Report, or a person associated with the Whistleblower;
 - d) preventing violations of the law.
2. The procedure specifies, in particular:
- a) the scope of violations covered by the procedure;
 - b) the rules for filing Reports;
 - c) the authority of persons authorized to receive Reports or conduct follow-up actions;
 - d) the rules for conducting follow-up actions;
 - e) the rules for maintaining confidentiality, in particular the rules for keeping the content of Reports and the identities of Whistleblowers confidential.

§3 SCOPE OF APPLICATION (PERSONS AND SUBJECTS) OF THE PROCEDURE

1. The following persons, in particular, are authorized to submit Reports under this Procedure:
 - a) employees (including persons employed under civil law contracts, B2B contracts, contractors, and former employees of the Company);
 - b) persons acting on behalf of the Company, as well as partners;
 - c) other persons associated with the Company, including other Company owners, apprentices, interns, or job candidates, if they obtained information regarding irregularities during the recruitment process or other processes preceding the establishment of an employment relationship.
2. A report may concern violations of the law. A violation of the law is an act or omission that is unlawful or intended to circumvent the law, relating to:
 - a) corruption;
 - b) public procurement;
 - c) services, products, and financial markets;
 - d) anti-money laundering and countering the financing of terrorism;
 - e) product safety and compliance with requirements;
 - f) transport safety;
 - g) environmental protection;
 - h) radiation protection and nuclear safety;
 - i) food and feed safety;
 - j) animal health and welfare;
 - k) public health;
 - l) consumer protection;
 - m) privacy and personal data protection;
 - n) security of networks and information and communication systems;
 - o) the financial interests of the State Treasury of the Republic of Poland, local government entities, and the European Union;
 - p) the European Union's internal market, including public law principles of competition and state aid, as well as corporate taxation.

§4 WHISTLEBLOWER

1. A whistleblower is required to act in good faith.

2. A Whistleblower should report a violation or irregularity if there are reasonable grounds to believe that the information provided is true.
3. A reporter acts in bad faith if their purpose is contrary to the law or the principles of social coexistence.
4. A whistleblower is entitled to the protection specified in §5 from the moment a report is filed or information is disclosed to the public, provided that the whistleblower had reasonable grounds to believe that the information subject to the report or public disclosure was true at the time the report was filed or the information was disclosed, and that it constitutes information regarding a violation of the law
5. If, in the course of the investigation, it is determined that the reporter acted in bad faith, the reporter shall be deprived of the protection afforded to whistleblowers.
6. Reports made in bad faith or that are knowingly misleading are prohibited.

§5 PROTECTION OF WHISTLEBLOWERS

1. The prohibition on retaliatory actions against a whistleblower also applies to situations where a report of misconduct was made in good faith, and the subsequent investigation revealed that the reported misconduct did not occur.
2. Any form of retaliation against Whistleblowers is prohibited, including threats of retaliation and attempts to retaliate, in particular retaliation in the following forms:
 - a) suspension, forced unpaid leave, dismissal, or equivalent measures;
 - b) demotion or withholding of promotion;
 - c) transfer of duties, change of work location, reduction in pay, or change in work hours;
 - d) suspension of training;
 - e) a negative performance evaluation or a negative opinion regarding work;
 - f) imposing or applying any disciplinary measure, reprimand, or other penalty, including financial penalties;
 - g) coercion, intimidation, bullying, or exclusion;
 - h) discrimination, unfavorable or unfair treatment;
 - i) failure to renew or early termination of a fixed-term employment contract due to filing a report;
 - j) damages, including damage to a person's reputation, particularly on social media, or financial losses, including economic losses and loss of income;
 - k) early termination or cancellation of a contract for goods or a contract for the provision of services;
 - l) revocation of a license or permit;
3. The provisions of this paragraph (prohibition of retaliatory actions) apply accordingly to a person assisting in making a report and to a person associated with the whistleblower

§ 6 CONFIDENTIALITY OF THE WHISTLEBLOWER'S INFORMATION, PROTECTION OF PERSONAL DATA

1. The whistleblower's identity may not be disclosed without their express consent.
2. The Whistleblower's data (to the extent that they have disclosed it, or to the extent that it has been disclosed at a later stage) shall remain confidential and may not be disclosed to any person who is not authorized by the Company to receive Reports or investigate them.
3. The provision in paragraph 1 also applies to any other information that could be used to directly or indirectly identify the Whistleblower.

4. The Whistleblower's personal data is subject to special protection in order to limit the personal risk to the person reporting irregularities, including negative consequences from the individuals and entities to which the report pertains.
5. Upon receiving a Report, the Company processes personal data to the extent necessary to accept the Report or take any follow-up action. Personal data that is not relevant to the handling of the Report is not collected, and if collected accidentally, it is deleted immediately. Such personal data is deleted within 14 days of determining that it is irrelevant to the matter.
6. Personal data processed in connection with the receipt of a report or the undertaking of follow-up actions, as well as documents related to such a report, are retained by the Company for a period of 3 years following the end of the calendar year in which the external report was forwarded to the public authority competent to undertake follow-up actions, or in which the follow-up actions were completed, or following the conclusion of proceedings initiated by such actions.
7. In the cases referred to in paragraphs 5 and 6, the Company shall delete the personal data and destroy the documents related to the report upon the expiration of the retention period.
8. The provisions of paragraph 7 do not apply if the documents related to the report form part of the records of preliminary investigations or court or administrative court proceedings.

§7 PERSONS RESPONSIBLE FOR RECEIVING REPORTS

1. The persons responsible for receiving and reviewing reports of irregularities are Coordinators authorized by the Company.
2. If a report of an irregularity concerns a person specified in paragraph 1, the Company shall designate another person to be responsible.
3. Coordinators must have written authorization from the Company and are obligated to maintain confidentiality regarding the information and personal data they obtain in the course of receiving reports.

§8 INTERNAL CHANNEL FOR REPORTING IRREGULARITIES

1. A Whistleblower may submit non-anonymous Reports via the JustReport app by filling out the appropriate form available at <https://www.mieszko.pl> and describing an incident involving the Company. The report may also include attachments provided by the Whistleblower.
2. By selecting the form that includes the whistleblower's information, the whistleblower may indicate their preferred method of communication, including email, phone, or the JustReport app.
3. After submitting a Report, the Whistleblower receives a unique ID number for that report. This number is visible to the Whistleblower. The Whistleblower is required to keep this ID number, as it is the only way the Whistleblower can access their Report.
4. The Whistleblower's message is encrypted on the Whistleblower's computer and sent to the Service Provider's server. The report is decrypted in the Coordinator's Dashboard. Only the Coordinator has access to the report.
5. After logging into the Coordinator's Dashboard, the Coordinator can respond to the Whistleblower's Report; this response is linked to the ID number assigned to the Report.
6. The Coordinator's response is assigned to the same unique ID number assigned to the Report. The Whistleblower can view the Coordinator's response on the Service Provider's website designated for submitting Reports and receiving responses for Whistleblowers after entering the unique ID number.

7. If a whistleblower wishes to view the response, they must individually check the website to see if a response has been sent to them. To do so, they must use the ID number.
8. A report of irregularities should provide a clear and comprehensive explanation of the subject matter of the report. To this end, the reporting form available at <https://www.mieszko.pl> should be completed in as much detail as possible.

§9 INFORMATION REGARDING EXTERNAL REPORTS

1. A whistleblower may file an external report without first filing an internal report. An external report is accepted by the Ombudsman or a public authority. An external report may be filed, in particular, when:
 - a) the Company fails to take follow-up action or provide feedback within the deadline for providing feedback set forth in the Procedure;
 - b) the whistleblower has reasonable grounds to believe that the violation of the law may pose a direct or obvious threat to the public interest, in particular where there is a risk of irreversible harm;
 - c) making an internal report would expose the whistleblower to retaliation;
 - d) if an internal report is filed, there is little likelihood that the Company will effectively address the violation of the law due to the specific circumstances of the case, such as the possibility of evidence being concealed or destroyed, or the possibility of collusion between the employer and the perpetrator of the violation, or the employer's involvement in the violation.

§10 INVESTIGATION AND FOLLOW-UP ACTIONS

1. Only Coordinators have access to Reports, via the Coordinator Dashboard in the JustReport app.
2. Upon receipt of a Report, the Coordinator confirms receipt by sending a message via the JustReport application no later than 7 days from the date of receipt.
3. The person responsible for handling Reports initiates an investigation, which is conducted by the Legal Violations Team in accordance with the rules set forth in this Procedure.
4. If there is insufficient information to investigate the Report, the Coordinator, via the JustReport application (or by other means, in the case referred to in §8(2)), may request that the Whistleblower provide additional information not included in the Report.
5. Supervision of the investigation conducted by the Follow-up Committee is exercised by the designated Coordinator.
6. The investigation into a Report of Irregularities shall be concluded without undue delay, within a period not exceeding 30 days from the date the investigation was initiated, provided that the necessary documents and evidence can be gathered within that time.
7. In particularly complex cases, the review of a Report of Irregularities may take place within a period not exceeding 90 days from the date the investigation was initiated.
8. Based on the investigation, the Follow-up Committee prepares a report that also includes recommendations on how to resolve the matter (take follow-up action).
9. The Coordinator is required to inform the Whistleblower, in connection with the Whistleblower's Report, of any planned or taken follow-up actions, as well as the reasons for such follow-up actions.

§11 FOLLOW-UP COMMITTEE

1. The investigation is conducted by the Follow-Up Committee, consisting of at least three members, ensuring independence, objectivity, and competence.

2. Members of the Committee are appointed on a permanent or ad hoc basis by order of the Company.
3. The following persons may not serve as members of the Follow-Up Committee or as experts:
 - a) a whistleblower who submitted the report that is the subject of the investigation;
 - b) a person who is the subject of the report;
 - c) a person who is a direct subordinate or supervisor of the person to whom the report.
4. A report shall be prepared based on the findings of the investigation. The report shall include a description of the established facts, including any identified irregularities and their causes, scope, and consequences, as well as the persons responsible for them.

§12 CONCLUSION OF THE INVESTIGATION

1. The designated Coordinator shall attach proposals for further actions to the report on the investigation. Depending on the findings, these actions may include measures against those responsible for the violations, measures to prevent future violations, and measures to strengthen the internal control system.
2. The Company owner determines the follow-up actions and the individuals responsible for implementing them. The Coordinator monitors the implementation of these actions and provides assistance to those responsible for them.
3. The Coordinator informs the Whistleblower of the findings and the approved follow-up actions.

§13 REGISTER OF REPORTS OF IRREGULARITIES

1. The Company maintains a register of internal reports and acts as the controller of the personal data collected in this register.
2. An entry in the internal report registry is made on the basis of an internal report.
3. The internal report registry includes:
 - a) report number;
 - b) the subject matter of the legal violation;
 - c) the personal data of the whistleblower and the person to whom the report relates, necessary to identify these individuals;
 - d) the whistleblower's contact address;
 - e) the date the report was filed;
 - f) information on the follow-up actions taken;
 - g) the date the case was closed.
4. Personal data and other information in the internal report registry are retained for a period of 3 years following the end of the calendar year in which the follow-up actions were completed, or following the conclusion of any proceedings initiated as a result of those actions.