	<b>PROCEDURE FOR REPORTING VIOLATIONS OF THE LAW</b>	Date: 19.09.2024 r. Issue: 1
<b>D_PR_15</b>		Pages: 12

## 1. PURPOSE AND SUBJECT MATTER OF THE PROCEDURE

1.1. Procedure for filing Infringement of the Law notifications in the company: MAEM sp. z o.o. sets out the rules for reporting and following up on Infringements of the Law and in particular indicate:

- what Infringements of the Law may be reported;
- who can report Infringements of the Law;
- the correct way to report Infringements of the Law;
- responsibilities of the Company, the Infringements of the Law Notification Coordinator, the Infringements of the Law Notifications Support Team;
- rules for responding to and following up on notifications received;
- legal remedies of the Whistleblowers;
- the possibility and procedure for submitting external Notifications.

## 2. SCOPE

2.1. The procedure applies to the entire MAEM Organisation.

## 3. TERMS AND ABBREVIATIONS

3.1. **Retaliatory Action** - a direct or indirect act or omission in a work-related context that is caused by a Notification or public disclosure, and which violates or is likely to violate the rights of the Whistleblower or causes or is likely to cause unreasonable harm to the Whistleblower. It includes all actions such as discrimination or unfavourable or inequitable treatment aimed at penalising the Whistleblower for submitting a Notification, including, but not limited to: refusal of employment, termination of employment, being overlooked for promotions, reduction in remuneration for work, transfer to a lower position, unjustified inferior treatment, unfavourable change in terms and conditions of employment or remuneration, any intentional harm to further career or reputation or threat of such action.

3.2. **Acting in good faith** - acting in the belief that the reported information is true at the time of reporting and that it is or may be an irregularity.

3.3. **Communication Channel** - the technical and organisational arrangements for making a Notification.

**3.4. A work-related context** - means a past, present or future work-related activities performed in relation to employment relationship or other legal relationship underpinning the provision of work or services, or the performance of function in a legal entity or on behalf of a legal entity, or serving in a legal entity, within the framework of which information about a infringement of the law was obtained and there is a possibility of experiencing retaliation.

**3.5. An Infringement of the Law** - means an act or omission that is unlawful or intended to circumvent the law concerning:

- corruption;
- public procurement;
- financial services, products and markets;
- the prevention of money laundering and terrorist financing;
- product safety and compliance;
- security of transport;
- environmental protection;
- radiological protection and nuclear safety;
- food and feed safety;
- animal health and welfare;
- public health;
- consumer protection;
- privacy and data protection;
- security of ICT networks and systems;
- financial interests of the State Treasury of the Republic of Poland, of the local government unit and of the European Union;
- the internal market of the European Union, including public-law competition and state aid rules as well as corporate taxation.
- constitutional freedoms and human and citizen rights occurring in the relations of an individual with public authorities, other than related to the areas indicated in item 3.5 above.

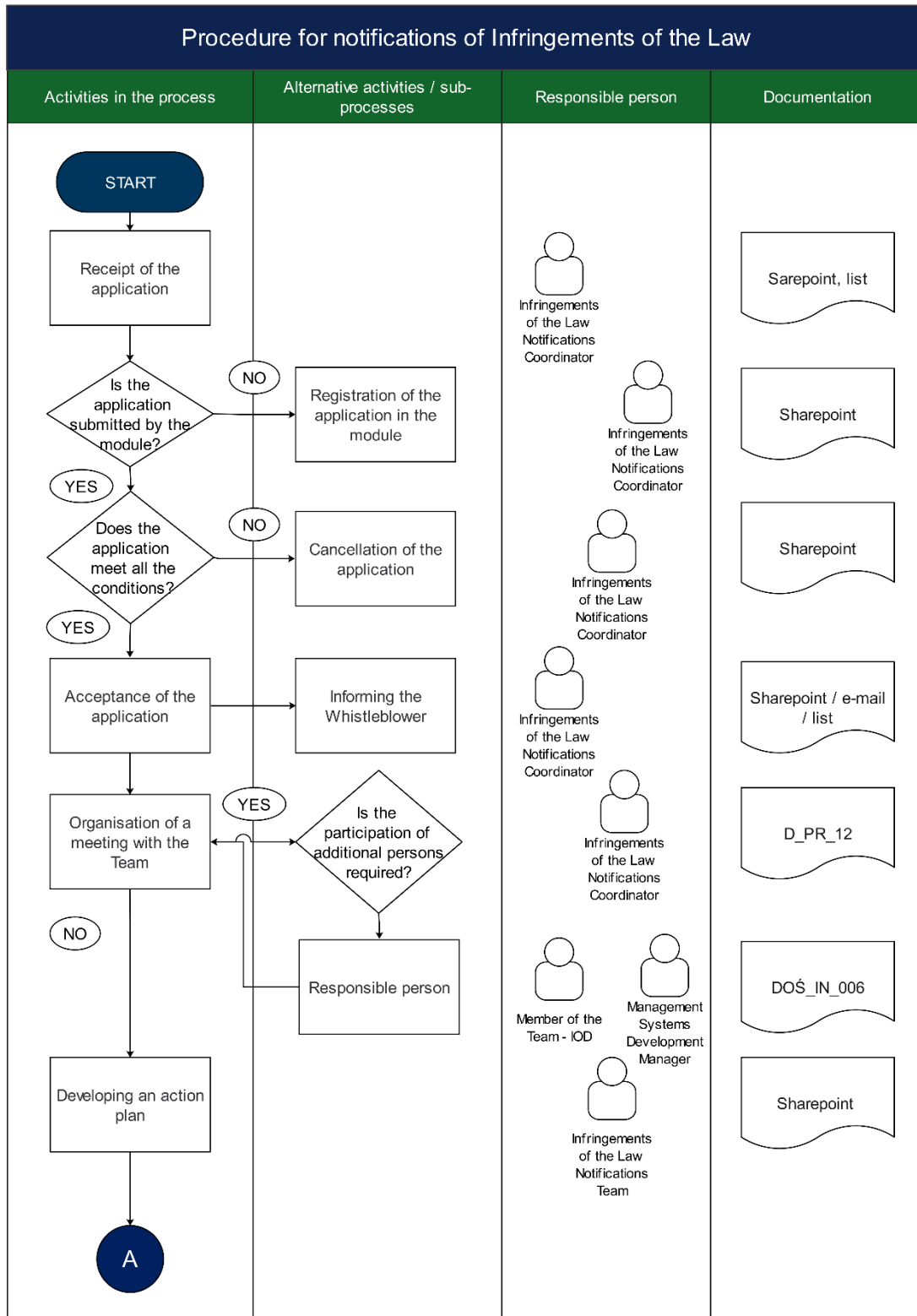
**3.6. Public authority** - supreme and central government administration authorities, local government administration authorities, self-government territorial units,

other state authorities and other entities performing public administration tasks by operation of law, competent to take follow-up actions in the areas indicated in item 3.5;

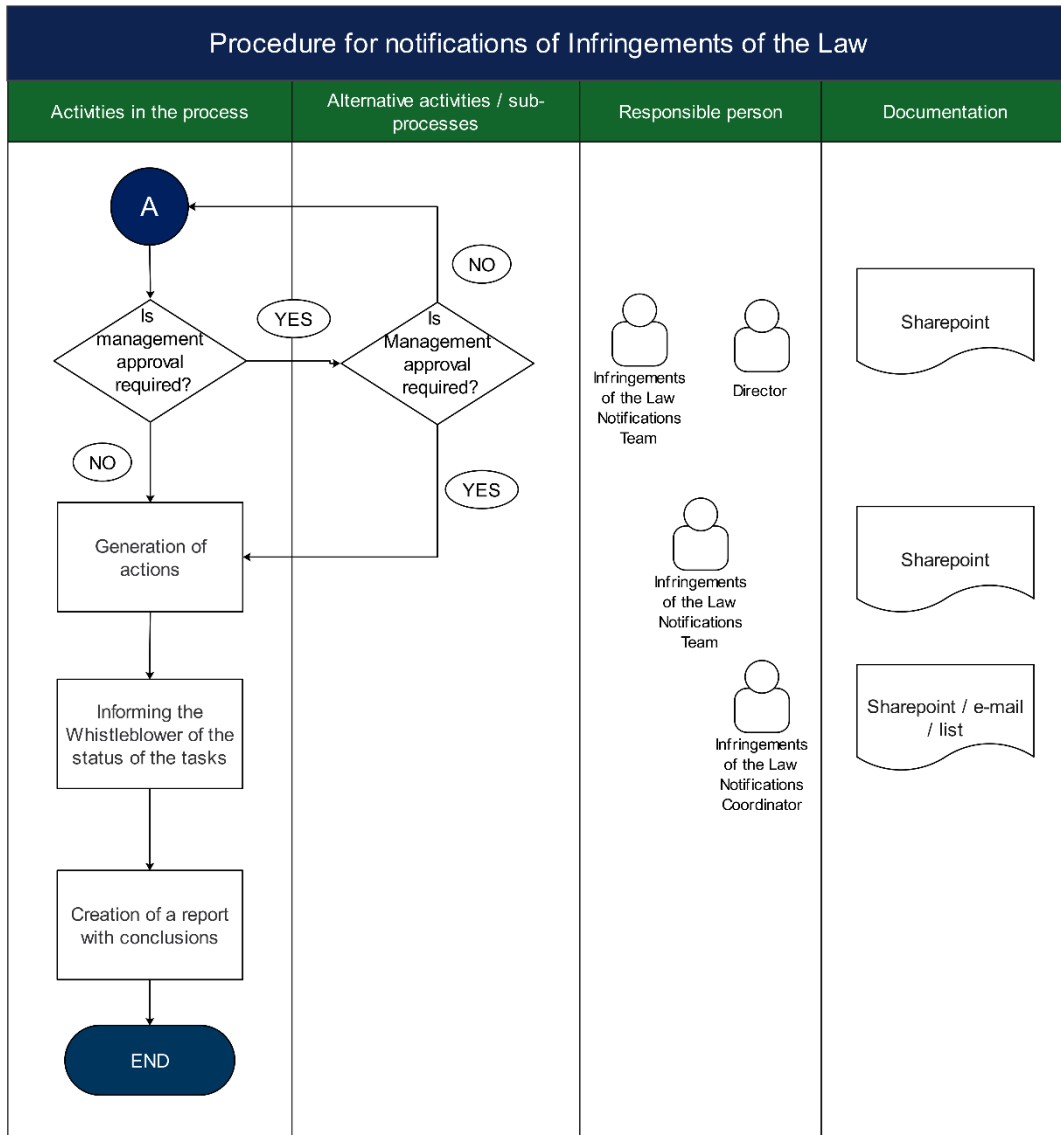
- 3.7. Infringement of the Law Notifications Support Team, Support Team** - an entity authorised by the Company within its organisational structure to undertake follow-up activities, in particular to: verify the internal Notification, communicate with the Whistleblower, provide feedback to the Whistleblower.
- 3.8. Infringement of the Law Notifications Coordinator, Coordinator** - an entity authorised by the Company within its organisational structure to receive internal notifications and maintain a register of internal Notifications.
- 3.9. Company, Organisation, MAEM** - MAEM Sp. z o.o. with its registered office in Kraków, at: ul. Bociana 22 A, 31-231 Kraków, KRS: 0000248260, Tax ID Number (NIP): 9452048731, REGON (Statistical Number): 120173503.
- 3.10. Whistleblower** - an individual who reports or publicly discloses Infringement of the Law information obtained in a work-related context.
- 3.11. Public disclosure** - making the information on Infringement of the Law public;
- 3.12. Act** - the Act of 14 June 2024 on consumer rights (consolidated text, Journal of Laws of 2024, item 928).
- 3.13. Internal Notification** - providing information to the Company about the Infringement of the Law.

#### **4. COURSE OF THE PROCEDURE**

4.1. FLOWCHART







## 4.2. WAYS IN WHICH THE WHISTLEBLOWER CAN SUBMIT NOTIFICATIONS

4.2.1. The Whistleblower may submit the notification of the Infringement of the Law through the following Communication Channels:

- the Company's internal electronic system, i.e. the module in the Sharepoint system - Whistleblower (hereinafter: "Whistleblower Module"), in which case the Notification in this manner can be submitted only by a Whistleblower who is an Employee of the Company, i.e. an individual employed by the Company on the basis of an employment relationship;

- in writing, to the address for service: MAEM Sp. z o.o., ul. Bociana 22A, 31-231 Kraków, by addressing the letter directly to the Infringements of the Law Notifications Coordinator
- 4.2.2. Each of the Communication Channels is operated by the Infringements of the Law Notifications Coordinator
- 4.2.3. The submitted Notification should contain a clear and complete explanation of the subject of the Notification, and should include information in accordance with D\_FO\_045 form.
- 4.2.4. In order to submit the Notification in writing, the Whistleblower may use the form attached to this Notification Procedure, and should include information in accordance with D\_FO\_045 form.
- 4.2.5. Anonymous Notifications will not be recognised.
- 4.3. ACTIONS TO BE TAKEN UPON RECEIPT OF A NOTIFICATION
- 4.3.1. The Infringements of the Law Notifications Coordinator shall, within 7 days of receipt of the Notification, confirm to the Whistleblower the acceptance of the Notification. In the case of Notifications registered in the Whistleblower Module - an information is automatically sent to the Whistleblower when the Notification is accepted or rejected by the Infringements of the Law Notifications Coordinator.
- 4.3.2. The Coordinator performs an initial verification of the Notification. At this stage, the Coordinator may seek advice from the Support Team. If the Coordinator finds that the information contained in the Notification in particular:
- is obviously untrue;
  - does not include the areas of Infringement of the Law listed in item 3.5 of the Procedure;
  - concerns only the infringement of the individual rights and interests of the Whistleblower;
  - as the Whistleblower has not provided a contact address, it is not possible to obtain the necessary information to carry out the investigation;
  - the circumstances of the case clearly indicate that the submitter acted in bad faith;

- may, within 7 days of receipt of the Notification, make a decision not to conduct an investigation, which the Controller shall communicate to the Whistleblower within that period. In the event of a rejection of an application submitted via the Whistleblower Module, the Whistleblower is informed automatically.

4.3.3. If the initial verification of the Notification is positive, the Coordinator contacts the Support Team. The Team conducts an investigation, during which it may contact the Whistleblower to obtain the necessary additional information and may also apply to other persons to obtain information about the circumstances indicated in the Notification.

4.3.4. The Support Team may request support from other persons with relevant knowledge and experience who can assist in the efficient clarification of the Notification. Such persons may include both Company's employees as well as external advisers. In selecting such persons, the Team has a duty to ascertain as to their impartiality and lack of connection with the reported case. Before being admitted to the case, any such person must sign the relevant authorisation and a statement committing to maintain the confidentiality of the Whistleblower's data and other information related to the Notification.

4.3.5. Irrespective of the progress made in clarifying the Infringement of the Law or implementing corrective measures - within a reasonable period of time, not exceeding 3 months from the receipt of the Notification - the Coordinator must provide feedback to the Whistleblower on the actions taken.

4.3.6. The feedback shall include at least:

- whether or not an Infringement of the Law has been established;
  - data on the measures that have been or will be applied in response to the identified Infringement of the Law.

4.3.7. If the Support Team determines that the Infringement of the Law has occurred in the Company, it develops a proposal for corrective and remedial action and forwards it to the relevant person(s) for implementation. Corrective and remedial activities include all actions aimed at eliminating the Infringement of the Law. These may include, in particular:



- initiation of disciplinary or other appropriate proceedings against the person who committed the Infringement of the Law;
- modification of the procedures in force in order to prevent the recurrence of similar Infringements of the Law in the future;
- carrying out additional education or training activities;
- increasing the frequency of audits of a particular area;
- carrying out structural changes or shifting of competences;
- taking appropriate legal measures, including procedural measures.

4.3.8. If the proposed corrective action requires a decision by the Management, the Support Team presents the corrective action plan for approval, subject to the confidentiality requirements described in the Procedure.

4.3.9. A register of notifications is available in the Whistleblower module.

#### 4.4. REPORTS TO THE OMBUDSMAN AND PUBLIC DISCLOSURES

4.4.1. The Whistleblower may also make an external report to the Ombudsman or to public authorities and, where appropriate, to European Union institutions, bodies or agencies. External notification may be made in accordance with the procedure described in Chapter 4 of the Act, which comes into force on 25 December 2024

4.4.2. The Whistleblower making a public disclosure shall be protected if, meeting the conditions set forth in Section 4.6.1 of the Procedure, he/she makes:

- Internal Notification and then Notification to the Ombudsman, and the Company, and then the Public Body, within the time frame for feedback established in the Procedure and then within the time frame for feedback established in the Public Body's external procedure, fails to take any appropriate follow-up action or to provide feedback to the Whistleblower or
- direct Notification to the Ombudsman, and the Public Body will not take any appropriate follow-up action or provide feedback to the Whistleblower within the deadline for feedback set in its external procedure, unless the Whistleblower has not provided a contact address to which such feedback should be provided.

#### 4.5. OBLIGATIONS OF THE COMPANY

- 4.5.1. The Company maintains a register of internal notifications in the Whistleblower module.
- 4.5.2. The Company is the controller of the personal data collected in the register of internal notifications.
- 4.5.3. The Company guarantees that the Procedure and the processing of personal data related to the receipt of Notifications prevent unauthorised persons from gaining access to the information covered by the Notification and ensure the protection of the confidentiality of the identity of the Whistleblower, the person to whom the Notification relates and the third party indicated in the Notification.
- 4.5.4. The Company shall ensure that only persons authorised are permitted to receive and verify Notifications, to follow up and process personal data.
- 4.5.5. The personal data contained in the notifications are processed in accordance with the data protection regulations, in particular the GDPR Regulation and the provisions of the Act of 10 May 2018 - on the protection of personal data (Journal of Laws of 2019, item 1781, as amended). Detailed information is contained in DOKIF/2024/000075 information clause.
- 4.5.6. Personal data and other information contained in the register of internal Notifications shall be retained for a period of 3 years after the end of the calendar year in which the follow-up actions have been completed or the proceedings initiated by those actions have been terminated.
- 4.6. LEGAL REMEDIES FOR PROTECTION OF THE WHISTLEBLOWER AND THEIR LIMITATIONS**
- 4.6.1. The Company is prohibited from taking any Retaliatory Action against a Whistleblower who has made a Notification of an internal or external Infringement of the Law to the Company or a public disclosure thereof, provided that the Whistleblower had reasonable grounds to believe that the information subject to the Notification or public disclosure was true at the time of the Notification or public disclosure and that such information constituted information about the Infringement of the Law. This protection also extends to persons assisting a Whistleblower in making the Notification and other persons related to a Whistleblower, i.e. family, relatives and other related persons.

4.6.2. In order to provide protection in the event that the Company undertakes Retaliatory Action, a Whistleblower is entitled to the remedies listed in the Act, i.e.: to compensation in an amount not lower than the average monthly salary in the national economy in the preceding year, announced for pension purposes in the Official Journal of the Republic of Poland "Monitor Polski" by the President of the Statistics Poland;

- to redress;
- to request the discontinuance of proceedings brought in connection with an intention to hold the Whistleblower liable for a Notification or disclosure made, including disciplinary liability or liability for damages, for breach of the rights of others or obligations set out in legislation, provided that the Whistleblower had reasonable grounds to believe that the Notification or public disclosure was necessary to disclose the Infringement of the Law, in accordance with the Act.

4.6.3. The Whistleblower must bear in mind that a person who has suffered damage due to the Whistleblower's deliberate Notification or public disclosure of false information has the right to claim damages or compensation for violation of personal rights from the Whistleblower who has made the deliberate Notification or public disclosure.

#### 4.7. FINAL PROVISIONS

4.7.1. The Company entrusts the Infringements of the Law Notifications Coordinator and the Support Team with the implementation of the activities of receiving Whistleblowers' Notifications and undertaking any follow-up actions described in the Procedure.

4.7.2. The procedure enters into force 7 days after its publication, understood as making it known to the Company's employees.

4.7.3. The Procedure was consulted with the representatives of the Company's employees.

### 5. RESPONSIBILITY AND COMPETENCE

5.1. Director General - is responsible for approving this Procedure.

5.2. Infringements of the Law Notifications Coordinator - is responsible for the initial review of Notifications, registering Notifications that have been received in the

Whistleblower Module or in writing, informing the Whistleblower of the processing of the application and the status of actions.

5.3. Infringement of the Law Notifications Support Team - is responsible for reviewing the application and proposing a corrective and remedial action plan.

**6. RELATED DOCUMENTS**

6.1. D\_FO\_045

6.2. DOKIF/2024/000075

**7. COMMENTS AND AMENDMENTS**

**8. DISTRIBUTION LIST**

8.1. Director General

8.2. Chief Operating Officer

8.3. Technical Director

Managing Department: Management	
Drawn up by: Patrycja Maria Kuncman	Approved by: Daniel Jasikowski
Date: 19.09.2024	Date: 19.09.2024