

FAQ – frequently asked questions

➔ WHERE CAN I FIND THE RULES FOR MAKING REPORTS?

Detailed rules for making reports are regulated in the [“SPEAK UP” Procedure for Internal Reports of Breaches of the Law](#).

➔ WHO CAN MAKE A REPORT?

Employee, temporary employee, person providing work on a basis other than employment (order contract, specific task contract), entrepreneur, proxy, shareholder, Management Board or Supervisory Board member, person providing work under the supervision and direction of an OTCF counterparty (including under a civil law agreement), intern, volunteer, apprentice, candidate for employment or to an OTCF body, former: employee, associate, shareholder, member of an OTCF body, counterparty or employee of a counterparty.

As a result of making a report that meets the requirements described below, you become a **whistleblower**.

➔ WHAT CAN YOU REPORT?

Breach of the law in a work-related context, i.e., an act or omission (past, present, or future) that is unlawful or intended to circumvent the law that you experience at work or observe at work concerning:

1. corruption;
2. public procurement;
3. preventing money laundering and countering the financing of terrorism;
4. product safety and compliance;
5. transportation security;
6. environmental protection;
7. food safety;
8. animal health and welfare;
9. consumer protection;
10. privacy and data protection;
11. ICT network and system security;
12. financial interests of the Treasury of the Republic of Poland, the local government unit and the European Union;
13. internal market of the European Union, including public law competition and state aid rules, and corporate taxation
14. theft, misappropriation of assets,
15. financial statement fraud, data falsification.

➔ HOW TO REPORT?

Reports can be made using internal report channels:

1. In writing in electronic form:
 - a) via the [EY VCO platform](#) by completing the form provided on the platform,
 - b) via e-mail sent to: naruszenia1@otcf.pl ONLY for reports of breach of law committed by a person employed as Compliance Officer or Head of Legal
 - c) via e-mail sent to: naruszenia2@otcf.pl ONLY for reports of breach of law or policy committed by an HR Director or HR Administration & Payroll Manager,

2. in writing: **by traditional mail to the Company's headquarters address** (with the notation "Compliance" or "Whistleblowing" or "Whistleblower" on the envelope);
3. **orally at the request of the Whistleblower - by means of a face-to-face meeting with the Compliance Officer or, in his absence, the Head of Legal.** The meeting will be held within 14 days of receiving such a request.

OTCF's preferred channel for making Internal Reports is the [EY VCO platform](#).

➔ HOW TO USE EY VCO?

Detailed instructions for making reports using the platform are available [here](#). The use of the platform is regulated in the [Regulations for the use of EY VCO](#).

➔ WHAT NOT TO REPORT USING THE ABOVE REPORT CHANNELS?

1. ideas to improve OTCF operations,
2. difficulties and problems associated with work of a personal nature,
3. IT problems,
4. Other difficulties that do not constitute breach.

The above issues can be reported to the OTCF using other tools.

➔ DO I NEED PROOF OF BREACH TO REPORT IT?

No. It is sufficient that you have reasonable grounds to believe that the information being reported is true at the time of the report.

➔ DO I HAVE TO ENTER MY DATA?

No. Report channels, including EY VCO, allow anonymous reports. However, if you choose to provide personal information that allows you to establish your identity, it is not subject to disclosure to unauthorized persons, except with your express consent. For details on identity protection rules, see: Principles of identity protection and protection against retaliation.

➔ WHO HAS ACCESS TO YOUR REPORT?

Persons employed as Compliance Officer and Head of Legal (in the absence of the Compliance Officer), HR Director and HR Administration & Payroll Manager (in the absence of the HR Director) . However, if the report is for a **Compliance Officer or Head of Legal** then it should be sent to the e-mail address: naruszenia1@otcf.pl, which can only be accessed by the HR Director (and in his absence the HR Administration & Payroll Manager). For HR Director and HR Administration & Payroll Manager reports, the report should be e-mailed to naruszenia2@otcf.pl and then the Compliance Officer (and in his absence the Head of Legal) has access to the report.

The above persons:

- a) are obliged to maintain secrecy with regard to the information and personal data they obtained in the course of receiving and verifying reports,
- b) may involve other employees of the organization or outsiders to clarify the circumstances indicated in the report.

➔ WHAT HAPPENS TO YOUR REPORT?

Your report will be entered into the Register of Applications and verified.

Within:

- a) 7 days after the report is made, you will receive confirmation of acceptance of the report,
- b) a maximum of 3 months from the confirmation of acceptance of the applicant or, if no confirmation of acceptance of the applicant is provided, from the expiration of 7 days from the date of the internal report, you will receive feedback, i.e. information on the planned or undertaken follow-up of the report and the reasons for such actions.

Detailed rules for handling reports are governed by the [“SPEAK UP” Procedure for Internal Reports of Breaches of the Law](#).

→ WHAT ARE FOLLOW-UP ACTIONS?

This is an action taken by the organization to assess the veracity of the information contained in the Report and to prevent Breach that is the subject of the Report. They may consist of: conducting an investigation, initiating an audit or administrative proceeding, filing a charge, taking action to recover funds, or closing a procedure implemented as part of an internal Breach notification procedure.

→ HOW DOES THE REPORT WORK?

In verifying the report, the organization will appoint an Explanatory Commission and conduct an investigation to determine the circumstances indicated in the Report. As part of its work, the Commission will analyze documents, hold hearings with people who may have knowledge of the circumstances from the report. The Commission will also conduct further communication with you, including the ability to ask you for additional information.

The work of the Commission is to enable it to assess the veracity of the information contained in the report and to counteract the breach that is the subject of the report.

→ CAN YOU FACE NEGATIVE CONSEQUENCES FOR YOUR REPORT?

If you had reasonable grounds to believe that the information that is the subject of the report is true at the time of the report and that it constitutes breach information, then you are entitled to protection against retaliation, as well as against attempts or threats of such actions. The same protection is afforded to the **facilitator and to persons related to the whistleblower** (such as a co-worker or family member of the whistleblower). Detailed information on the principles of protection against retaliation in the following document: [Principles of Whistleblower Protection](#).

Remember, however, that you are responsible for the report. If you make a Report knowing that the Breach did not occur, you are committing a criminal act that is punishable by a fine, restriction of liberty or imprisonment for up to 2 years.

→ WHAT IS RETALIATION?

It is a direct or indirect act or omission in a work-related context caused by a report that breaches or may breach your rights as a whistleblower or causes or may cause you, as a whistleblower, unjustified harm.

Retaliation may include, for example: refusal to establish an employment relationship, termination or termination without notice of employment, reduction of remuneration for work, withholding of promotion or omission from promotion, transfer to a lower job position; causing financial loss, in loss of income, violation of personal rights, especially the whistleblower's good name. For a detailed list of retaliatory actions, see: [Principles of Whistleblower Protection](#).

→ IS WHISTLEBLOWER PROTECTION ABSOLUTE?

No. Remember that you are entitled to protection only in connection with your report and if you had reasonable grounds to believe that the information that is the subject of the report is true and that it constitutes breach. So if you have made a report based on false information, or there are other grounds justifying, for example, your dismissal from work (e.g., you are not fulfilling your official duties), then even in the situation of making a report, the organization will be able to take steps permitted by law.

→ HOW IS YOUR PERSONAL DATA PROCESSED?

Personal data will be stored on the technology platform of the EY VCO system provider, i.e. Ernst & Young spółka z ograniczoną odpowiedzialnością Consulting sp. k., headquartered in Warsaw, located in the European Economic Area. For details on the processing of personal data, see Section XIV of the “SPEAK UP” Procedure for Internal Reports of Breaches of the Law and the [Data Protection Information Clause](#).