

Principles of Whistleblower Protection

I. Confidentiality and identity protection

All reports, that is, both those made openly and anonymously, will be treated confidentially and handled with due diligence. In order to provide the broadest possible protection, the system allows the applicant to provide his personal and contact information.

1. Identity protection covers personal information of:
 - a. submitter;
 - b. the persons affected by the report;
 - c. facilitator,
 - d. submitter related persons who may experience retaliation, including co-workers or persons closest to the whistleblower (spouse, parents, grandparents, children, grandchildren, siblings, a relative in the same line or degree, a person in an adoptive relationship and his or her spouse, a person in a cohabiting relationship).
2. The protection measures include the use of technical and organizational solutions (including, but not limited to, encryption, access control and, if necessary, anonymization and deletion of data) to ensure that the personal data of the persons indicated in paragraph 1 above is stored in accordance with relevant data protection regulations.
3. OTCF S.A. ensures that each person involved in the process of taking reports or following up on them has the appropriate authorization and is required to maintain the confidentiality of all information obtained in connection with the Report, including the identity of the whistleblower, under pain of disciplinary and criminal liability (fine, penalty of restriction of liberty or imprisonment of up to one year).
4. OTCF S.A. will not disclose the identity of the submitter, unless such an obligation arises from common law or the submitter has consented to disclosure of identity.

II. Protection against retaliation

1. OTCF S.A. prohibits any retaliation against submitters, facilitators and persons related to the submitter.
2. Retaliation against whistleblowers who provide work under an employment contract consists, in particular, of:
 - 1) refusal to establish an employment relationship,
 - 2) employment termination without notice;
 - 3) not concluding an employment contract for a specified period of time after termination of a probationary period employment contract, not concluding another employment contract for a specified period of time or not concluding an employment contract for an indefinite period of time after termination of a fixed-term employment contract - when a whistleblower had a justified expectation that such a contract would be concluded with him;
 - 4) reduction in remuneration for work;
 - 5) withholding of promotion or omission from promotion;
 - 6) omission from the award of work-related benefits other than remuneration or reduction in the amount of such benefits;
 - 7) transferring to a lower position;
 - 8) suspension from employment or official duties;

- 9) transfer to another Employee of the Employee's current duties;
- 10) unfavourable change in work location or work schedule;
- 11) negative performance appraisal or negative job opinion;
- 12) imposition or Report of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
- 13) coercion, intimidation or exclusion;
- 14) mobbing;
- 15) discrimination;
- 16) unfavorable or unfair treatment;
- 17) withholding of participation or omission from selection for professional development training;
- 18) unjustified referral for medical examination, including psychiatric examination, if separate regulations provide for the possibility to refer the Employee for such an examination;
- 19) taking actions designed to make it more difficult for the Employee to find future employment in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement.
- 20) causing financial loss, including economic loss, or loss of income;
- 21) causing other immaterial damage, including violation of personal property, in particular, the whistleblower's good name.

Retaliation also includes threats or attempts to use the actions described above.

3. With respect to a whistleblower who has provided, is providing or will provide work to the OTCF on the basis of a legal relationship other than employment, paragraph 2 shall apply mutatis mutandis, unless the nature of the work or service provided or function performed precludes the application of such action to the whistleblower. In addition, retaliation against such individuals may include, in particular:
 - 1) termination of a contract to which the Whistleblower is a party, in particular concerning the sale or delivery of products or the provision of services, withdrawal from such a contract or termination without notice;
 - 2) imposing an obligation or refusing to grant, limit or revoke an entitlement, in particular a concession, permit or relief
 - 3) attempts or threats to use such actions.
4. Such actions, which OTCF S.A. demonstrates that in applying them it was motivated by objective reasons, in particular when it did not know the identity of the submitter, are not retaliatory actions.
5. Protection from retaliation is available only in connection with the making of a Report and when the whistleblower had reasonable grounds to believe that the information being reported was true and that it constituted a Breach. Thus, if the report was made on the basis of false information or there are other grounds justifying, for example, dismissal (e.g., for failure to perform official duties), then even in the situation of making a report, the organization will be able to take steps permitted by law.

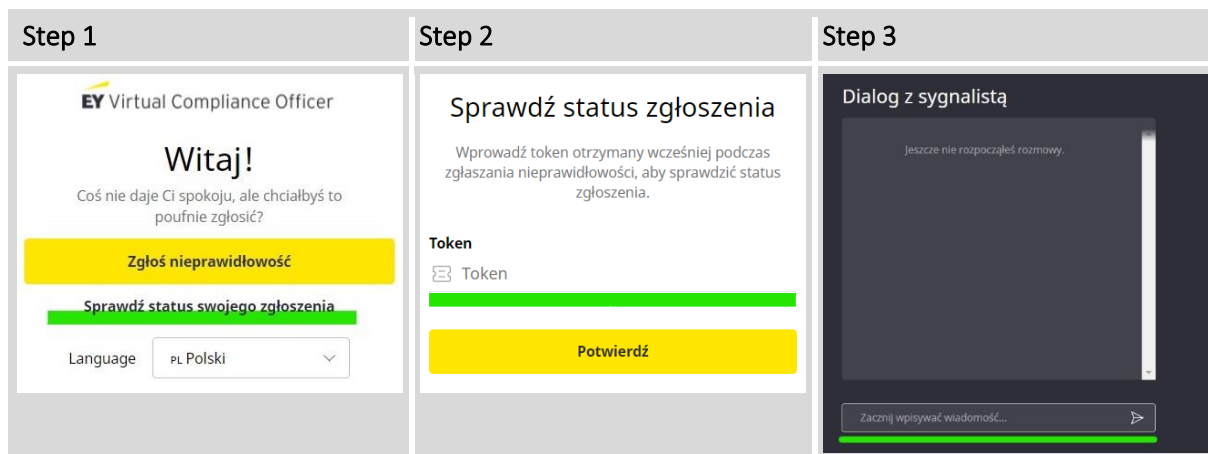
Detailed rules for reporting and processing reports are outlined in the Internal Reporting Procedure.

If you have any questions, please contact (also possible anonymously) the responsible persons via chat available when checking report status*.

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***How to check the status of a report?**

- **Step 1:** Click on the "Check the status of your Report" link (available on the welcome page otcgroup.vco.ey.com):
- **Step 2:** Enter the token you received when you made your report. If you provide your e-mail address, you will also find the token in the message, confirming the report.
- **Step 3:** Enter your question in the chat window.



III. Protection measures

The Whistleblower is entitled to the following protections:

- 1) the right to compensation or the right to reparation in the event of experiencing Retaliation. The amount of compensation may not be less than the average monthly remuneration in the national economy in the previous year, announced for pension purposes in the Official Journal of the Republic of Poland “Monitor Polski” by the President of the Central Statistical Office;
- 2) absence of disciplinary liability or liability for damages for violation of the rights of others or obligations set forth in the Law, in particular on the subject of defamation, violation of personal rights, copyright, protection of personal data, and the obligation of secrecy, including business secrets. The condition is that the Whistleblower has a reasonable basis for believing that the Report is necessary to disclose the Breach in accordance with the Law;
- 1) the right to request discontinuance of the proceedings referred to in item 2) when they are initiated contrary to the act;
- 2) no liability for obtaining information that is the subject of the report or accessing such information. The condition is that these actions do not constitute a criminal act;
- 3) the inability to waive the rights referred to above or for the Whistleblower to accept liability for the damage caused by the Report. This does not apply to the acceptance of liability for damage caused by a knowing report of false information;
- 4) exclusion of the validity of the provisions of collective bargaining agreements and collective agreements and regulations and statutes, to the extent that they directly or indirectly exclude or limit the right to make a report or provide for retaliation,
- 5) invalidity by operation of law of the provisions of employment contracts and other acts pursuant to which the employment relationship is formed or which shape the rights and obligations of the parties to the employment relationship and other agreements or other acts pursuant to which labor or services are provided, products are delivered or sales are made, to the extent that they directly or indirectly exclude or limit the right to make a report provide for retaliation,