

**REGULATIONS FOR THE USE OF
EY VIRTUAL COMPLIANCE OFFICER (“EY VCO”)**

§ 1. DEFINITIONS

1. **Breach** - acts or omissions (past, present, future) that are unlawful or intended to circumvent the law, in connection with the performance of work at OTCF, the provision of Services or the performance of functions for OTCF;
2. **Regulations** - these regulations;
3. **OTCF** - OTCF S.A., headquartered in Kraków at ul. Saska 25C, 30-720 Kraków, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court for Kraków - Śródmieście in Kraków, 11th Commercial Division of the National Court Register under the KRS number: 0000555276, share capital of: PLN 7,384,500.00 paid in full, NIP: 9451978451, Polish National Business Registry No. (REGON): 356630870, BDO: 000005025, contact: biuro@otcf.pl;
4. **EY VCO** - IT system providing a channel for reporting Breaches;
5. **Submitter (Whistleblower)** - a person submitting a Breach or reasonable suspicion of Breach to the OTCF. The Submitter has the option to remain anonymous;
6. **Report** - a report of Breach or suspected Breach reported using the EY VCO;
7. **Provider** - Ernst & Young Spółka z ograniczoną odpowiedzialnością Consulting sp. k. in Warsaw, ul. Rondo ONZ 1, postal code 00-124, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court for the Capital City of Warsaw in Warsaw, 12th Commercial Division of the National Court Register, under KRS number: 0000222114, NIP: 525-23-14-195, REGON: 015868770.

§ 2. GENERAL PROVISIONS

1. EY VCO is a tool used by the OTCF for its internal Breach reporting needs.
2. EY VCO operates under the rules set forth in these Regulations and the provisions of applicable law.
3. The EY VCO is designed to allow reports of Breaches or suspected Breaches to be made confidentially, easily and publicly accessible (to those inside and outside the OTCF).
4. The use of EY VCO to report Breach is free of charge to the Submitter.
5. The Submitter using the EY VCO is obliged to apply the provisions of these Regulations.
6. The EY VCO is not used to report Breaches committed by employees working in positions of: Compliance Officer or Head of Legal (replaces Compliance Officer in his absence), HR Director or HR Administration & Payroll Manager (replaces HR Director in his absence) due to their permanent access to EY VCO. Breaches concerning them should be reported to the address:
 - a) naruszenia1@otcf.pl – for reports of Breach committed by a person employed as a Compliance Officer or Head of Legal,
 - b) naruszenia2@otcf.pl - for reports of Breach committed by a person employed as HR Director or HR Administration & Payroll Manager.
7. The Administrator of EY VCO is a person employed by the OTCF as Compliance Officer, and in his absence a person employed by this entity as Head of Legal. These persons are authorized to operate the EY VCO in particular with regard to:
 - a) receive Reports, confirm Reports, provide feedback to Whistleblowers,

- b) grant appropriate authority in the EY VCO to accept and verify Reports to other authorized persons depending on the type and nature of the Report,
- c) keeping a register of Reports.

§ 3. REGULATIONS FOR THE USE OF EY VCO

1. In order to use the EY VCO, you need a terminal device with Internet access and a web browser installed, e.g.: Internet Explorer, Mozilla Firefox, Opera, Google Chrome or Apple Safari.
2. The Submitter is obliged to use the EY VCO in a manner consistent with the law, the provisions of these Regulations and good morals, taking into account respect for the personal property and intellectual property rights of third parties. It is prohibited for the Submitter to provide unlawful content.
3. The Submitter undertakes not to use the EY VCO for illegal activities, including, in particular: blackmail, defamation, threats, slander, etc.
4. It is not permissible to use the resources and functions of the EY VCO for the purpose of carrying out activities by the Submitter that would breach the interests of the OTCF, the EY VCO Provider, or the use of any part of the EY VCO software or the underlying source code for the purpose of developing other, especially similar software.
5. EY VCO's default settings allow the Submitter to report Breaches anonymously. The Submitter may choose to disclose their personal information when reporting Breach.
6. The Submitter is responsible for the Report. It should relate to facts that the Submitter has witnessed or of which the Submitter has become aware, and which, in the Submitter's opinion, constitute Breach, with a reasonable suspicion on the part of the Submitter that the information covered by the Report constitutes Breach being sufficient. The Report must not include information that is untrue or slanders others. When making a Report, the Submitter should not include in it confidential information of the OTCF and special categories of personal data (sensitive data) of himself or third parties, unless it is necessary for the description of Breach. The following are considered sensitive data: data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, genetic data, biometric data, data concerning a person's health, sexuality or sexual orientation.
7. Once the Report has been submitted, the Submitter may not remove, revoke or demand, from OTCF or the EY VCO Provider, the deletion of the Report.
8. EY VCO allows you to get feedback from OTCF on the Report with anonymity.
9. After submitting a Report, the Submitter will receive an individual token that allows the Submitter to check the status of the Report. The token should be retained and kept in a safe place by the Submitter. If the token is lost, it is not possible to establish it again, and thus to check the status of the Report. Report can then be made again. It is then recommended to provide information that a report on the same issue has already taken place, with the date of the original Report.
10. The OTCF provides full anonymity and will not pursue the Submitter's identity, nor will it receive this information from the EY VCO Provider. OTCF will ensure the confidentiality of the transmitted data and information through the EY VCO, unless, in accordance with the provisions of applicable law, OTCF has the right or obligation to report the described Breach to the relevant state authorities (e.g. suspected criminal offenses).
11. Communication between the Submitter's end device and the EY VCO is via an encrypted connection (SSL). The IP address is not provided to the OTCF by the EY VCO Provider. Only a cookie containing

a session identifier (the so-called “zero cookie”) is stored on the Submitter's device to maintain the online connection to the report system. This file is active until the end of the session, and then it is deleted.

§ 4. INFORMATION ON PERSONAL DATA PROTECTION

Information on the protection of personal data is included in Section XIV of the Procedure for Internal Breach Reports and in the Data Protection Information Clause, which is Appendix 2 to this Procedure.

§ 5. COMPLAINTS

1. Complaints about the EY VCO can be submitted by sending an e-mail to: compliance@otcf.pl.
2. In order to facilitate the submission of a complaint, the OTCF recommends that the report of a complaint include, in particular, the following data: contact address and the reason for the complaint.
3. OTCF will consider each complaint and respond to it by providing a response on how to resolve it immediately, no later than 14 days from the date of filing the complaint. OTCF will inform about the manner of processing the complaint in the manner indicated in the complaint report.
4. If there are any deficiencies in the submitted complaint, OTCF will ask the complainant to complete them in accordance with the address details indicated in the complaint.

§ 5. FINAL PROVISIONS

1. OTCF makes these Regulations available free of charge at the EY VCO in a manner that allows you to become familiar with them before making a Report.
2. The provisions of the Regulations are not intended to limit or exclude any rights of Submitters under generally applicable laws.
3. The Regulations are available in Polish.
4. OTCF reserves the right to make changes to the Regulations for important reasons including:
 - a) changes in generally applicable laws,
 - b) EY VCO functionality changes,
 - c) organizational reasons, specifically:
 - changes in: address data, name or legal form of OTCF or Provider,
 - technical changes related to the operation of the EY VCO.
5. OTCF will announce the change in the Regulations by publishing them in the EY VCO.
6. Amendments made to the Regulations shall become effective within 7 days of the date of posting the amended Regulations in the EY VCO. Changes to the Regulations do not apply to Reports made before the effective date of the amended Regulations.
7. These Regulations are effective as of the date of posting in the EY VCO, i.e. as of 25.09.2024.