

**“SPEAK UP”  
Procedure for Internal Reports of Breaches of the Law**

**I. Purpose and Scope of the Procedure**

1. This “**SPEAK UP Procedure for Internal Reports of Breaches of the Law**” (hereinafter: the “**Procedure**”) at OTCF S.A., headquartered in Kraków (hereinafter: “**OTCF**”) is intended to define:
  - a) internal procedure for reporting information on breaches of the law;
  - b) internal follow-up procedure;
  - c) conditions of coverage and means of protection for employees and other persons reporting information about breaches of the law;
  - d) persons/cells of OTCF competent to report information on breaches of the law and to provide support, as well as to perform the various tasks specified in the Procedure.
2. The Procedure applies to:
  - a) all employees employed by OTCF, regardless of the type of concluded employment contract and assigned position, including temporary employees, as well as persons, cooperating with OTCF on the basis of civil law contracts: conducting business activity (entrepreneurs) and persons who do not conduct such activity, as well as trainees, volunteers, apprentices (hereinafter, respectively: the “**Employees**” or the **Employee**”),
  - b) candidates for employment or functions in OTCF bodies,
  - c) OTCF Management Board members and Supervisory Board,
  - d) OTCF shareholders,
  - e) OTCF proxies,
  - f) OTCF Counterparties (hereinafter: the “**Counterparty**”) and their employees, who are also employed under civil law contracts,
  - g) former Employees, members of bodies, shareholders, proxies, Counterparties and their employees.
3. Persons referred to in paragraph 2 above are required to familiarize themselves with and abide by the Procedure, as well as read and comply with all orders and recommendations arising from it.
4. OTCF will inform the persons referred to in paragraph 2 (a) - (f) above about the Procedure and the obligation of such persons to report information on breaches of the law in their relationship with OTCF in the usual manner at OTCF.
5. The powers of OTCF as set forth in the Procedure are exercised by the Management Board of OTCF, unless otherwise provided in the Procedure.
6. Breaches of the Procedure by Employees may be treated as a grave breach of basic labor obligations within the meaning of Article 52 of the Labor Code or, in the case of persons providing services to OTCF under civil law contracts, as a valid reason for immediate termination of such contract.

**II. Definitions**

Whenever the Procedure refers to:

- 1) “**EY VCO**” - it should be understood as an IT system providing an internal channel for reporting Breach Information, the provider of which is Ernst & Young OTCF 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) **“Breach Information”** - means information, including reasonable suspicion, regarding an actual or potential breach of law that has occurred or is likely to occur at OTCF or at another organization with which the Whistleblower maintains or has maintained contact in a Context related to work associated with OTCF. This is also information about the attempt to cover up such a Breach.
- 3) **“Breach of the Law”** - means acts or omissions that are unlawful or intended to circumvent the law. A catalog of areas of law that are treated as Breach is indicated in Section III, paragraph 1;
- 4) **“Follow-up Action”** - means the action taken by OTCF to assess the veracity of the information contained in the Report and to counteract the Breach that is the subject of the Report. Examples of Follow-up Action: investigation, initiation of an audit, prosecution, action taken to recover funds;
- 5) **“Retaliation”** - means a direct or indirect act or omission in a Work-related Context that is: a) caused by a Report, b) breaches or is likely to breach the rights of a Whistleblower, or c) causes or is likely to cause unreasonable harm to a Whistleblower (e.g., unjustified initiation of proceedings against a Whistleblower);
- 6) **“Feedback”** - means the provision of information to the Whistleblower on the follow-up actions planned or taken and the reasons for such actions;
- 7) **“Explanatory Commission”** - shall mean a team appointed by the Responsible Person to conduct an internal investigation to verify the Report. The composition of the Explanatory Commission will be determined based on the subject of the Report at the discretion of the Responsible Person, including, if necessary, this team may include external experts;
- 8) **“Disciplinary Committee”** - it shall be understood as a body appointed by the Responsible Person consisting of a person employed as Compliance Officer, Head of Legal, HR Director, member of the Management Board responsible for the area covered by the Report, to determine the imposition of consequences against the perpetrator of the Breach indicated in the Report, in those situations where OTCF deems it justified. In the case of a Report that involves a Management Board Member, the Disciplinary Committee shall include the Chairman of the Supervisory Board instead of the Management Board Member responsible for the area covered by the Report;
- 9) **“Work-related Context”** - means past, present or future work-related activities at OTCF in which Breach Information has been obtained and the possibility of experiencing Retaliation exists. Form of service may include: a) an employment relationship or b) any other legal relationship that forms the basis for the provision of work at OTCF or the provision of services or functions to OTCF;
- 10) **“Public Body”** - should be understood as the chief and central government administration bodies, field government administration bodies, bodies of local government units, other state bodies and other entities performing public administration tasks by law, competent to take follow-up actions in the areas specified in Section III, e.g., the Office of Competition and Consumer Protection, the State Labor Inspectorate;
- 11) **“Affected Person”** - means an individual, a legal person or an organizational unit without legal personality, to which the Law grants legal capacity, indicated in the Report as: (i) a person who committed Breach or (ii) the person with whom the person who committed Breach is affiliated;
- 12) **“Whistleblower Related Person”** - means an individual who may experience Retaliatory Actions, including a co-worker or next of kin of the Whistleblower (spouse, parents, grandparents, children, grandchildren, siblings, relatives in the same line or degree, a person in an adoption relationship and their spouse, a person in a cohabitation relationship);

- 13) **“Facilitator”** - means an individual who assists a Whistleblower in a Report in a Work-related Context and whose assistance should not be disclosed;
- 14) **“Responsible Person”** - means a person employed at OTCF in the position of Compliance Officer, and in his absence a person employed in the position of Head of Legal, responsible for receiving Reports and taking Follow-up Actions;
- 15) **“OTCF”** - means 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 KRS number: 0000555276, NIP: 945-19 78-451, REGON: 356630870, share capital of PLN 7,384,500.00, paid in full, BDO registration number: 000005025,
- 16) **“Procedure”** - means this “SPEAK UP” Procedure for Internal Reports of Breaches of the Law;
- 17) **“Register of Internal Reports”** or **“Register”** - means the inventory of Reports made at OTCF, regulated in detail in Section VIII of the Procedure;
- 18) **“GDPR”** - means Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ EU L of 2016, No. 119, item 1, as amended);
- 19) **“Whistleblower”** - means an individual, reporting Breach Information obtained in a Work-related Context, as indicated in Section I paragraph 2 of the Procedure;
- 20) **“Act”** - means the Act of June 14, 2024 on the protection of Whistleblowers (Journal of Laws of 2024, item 928).
- 21) **“Anonymous Report”** - means a Report made without indicating personal data allowing to establish the identity of the Whistleblower. For Anonymous Reports, the provisions of Sections I - V, VII - VIII and XII shall apply accordingly.
- 22) **“Internal Report”** or **“Report”** - means the transmission of Breach Information to OTCF in the manner indicated in Section V;
- 23) **“External Report”** - means oral or written communication of Breach information to the Ombudsman or a public body.

### III. What is Subject to the Internal Report

1. Internal Reports are subject to Breach Information in a Work-related Context 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 or misappropriation of assets,

- 15) financial statement fraud or data falsification.
2. The Whistleblower is responsible for the Report. It should relate to facts that the Whistleblower has witnessed or of which the Whistleblower has become aware and which, in the opinion of the Whistleblower, constitute Breach. In order to make a Report, it is sufficient for the Whistleblower to have a reasonable belief that the Breach Information is true. Thus, the Report cannot contain information that the Whistleblower knew to be untrue or that slanders others. When making a Report, the Whistleblower should not include in it OTCF confidential information and special categories of personal data (sensitive data) of himself or others, unless it is necessary for the description of the 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.
3. The Whistleblower's liability rules for the Report are described in Section VI.

#### IV. Who Can Make an Internal Report

1. Report can be made by any Employee, Counterparty, as well as other persons indicated in Section I, paragraph 2 above.
2. As a result of making a Report that meets the requirements indicated in Section III, the persons referred to in paragraph 1 acquire the status of a Whistleblower. The powers that come with the status of a Whistleblower are described in Section X - XII of this Procedure.
3. If the Report does not meet the requirements indicated in the Procedure, the Report will be reviewed and processed without applying the rules under the Procedure.

**! Remember that only Reports will be considered under this Procedure which:**

- 1) were made by authorized persons: Employees, members of OTCF bodies (Management Board and Supervisory Board), proxies, OTCF shareholders, candidates for employment and OTCF bodies, OTCF Counterparts and their employees, former: Employees, members of bodies, shareholders, proxies, Counterparties and their employees.
- 2) relate to Breaches from the areas indicated in the Procedure.

Reports that do not meet the above conditions will be reviewed and processed without applying this Procedure.

#### V. Ways to Make Internal Reports

1. Reports can be made anonymously or by name, at the Whistleblower's choice.
2. Reports can be made orally or in writing in one of the following ways:
  - 1) in writing in electronic form through the EY VCO platform by completing the form provided on the platform,
  - 2) in writing in electronic form through e-mail: **only in the case of:**
    - a) Reports of Breaches committed by a person employed as a Compliance Officer or Head of Legal by e-mail sent to: [naruszenia1@otcf.pl](mailto:naruszenia1@otcf.pl),
    - b) Reports of Breaches committed by a person employed as HR Director or HR Administration & Payroll Manager by e-mail sent to: [naruszenia2@otcf.pl](mailto:naruszenia2@otcf.pl),
  - 3) in writing in paper form: by traditional letter to OTCF's headquarters address (with the notation "Compliance" or "Whistleblowing" or "Whistleblower" on the envelope);

- 4) orally at the request of the Whistleblower - by means of a direct meeting with the Responsible Person. The meeting will be held within 14 days of receiving such a request. In this case, with the consent of the Whistleblower, the report is documented in the form of:
  - a) a recording of the conversation, allowing it to be retrieved or
  - b) minutes of the meeting, reproducing its exact course, prepared by the Person in charge. The Whistleblower may review, correct and approve the meeting minutes by signing them.
3. OTCF's preferred channel for making Internal Reports is the EY VCO platform. Before making a Report through the platform, please read the Regulations for the use of EY VCO, available on the platform.
4. The Report should include:
  - 1) indication of the relationship of the person making the Report with OTCF, as referred to in section I paragraph 2 of the Procedure above,
  - 2) Indication of the area of Breach referred to in Section III paragraph 1 of the Procedure above,
  - 3) Description of the Breach of the Law, including:
    - a) scene,
    - b) time of event,
    - c) indication of persons, involved in the incident,
    - d) indication of what the event consisted of/how it was conducted,
  - 4) contact address (mailing or e-mail).
5. If possible, it is preferred that the Report also include:
  - 1) identification of the alleged or known perpetrator of the incident, and
  - 2) appendices documenting the event (e.g., minutes, VAT invoices, e-mail correspondence, other documents).
6. The responsible person for receiving and processing Reports shall be a person employed by OTCF in the position of Compliance Officer, or, in his/her absence, a person employed by OTCF in the position of Head of Legal, subject to paragraphs 7 and 8 below. If the Report is forwarded to a person other than those indicated in the preceding sentence, that person shall be responsible for promptly forwarding the Report to the Compliance Officer or, in his absence, to the Head of Legal.
7. If the Report applies to persons employed in the position of: Compliance Officer or Head of Legal:
  - 1) the Report should be made by sending an e-mail to: [naruszenia1@otcf.pl](mailto:naruszenia1@otcf.pl),
  - 2) The tasks assigned to the Responsible Person are performed by the HR Director, and in his absence by the HR Administration & Payroll Manager.
8. If the Report applies to persons employed in the position of: HR Director or HR Administration & Payroll Manager:
  - 1) the Report should be made by sending an e-mail to: [naruszenia2@otcf.pl](mailto:naruszenia2@otcf.pl),
  - 2) The tasks specified in the Procedure are performed by the Responsible Person.

**! Remember that the preferred channel for Reports at OTCF is the EY VCO platform. However, this does not preclude Reports from being made by other means as indicated in the Procedure. Reports on persons employed in the following positions are an exception:**

- 1) Compliance Officer and Head of Legal, which should be addressed by e-mail to: [naruszenia1@otcf.pl](mailto:naruszenia1@otcf.pl),
- 2) HR Director or HR Administration & Payroll Manager should be directed to the e-mail address: [naruszenia2@otcf.pl](mailto:naruszenia2@otcf.pl)

**! OTCF encourages contracted OTCF employees to use the EY VCO platform to make Reports of Breaches not covered by this Procedure such as bullying, harassment, sexual harassment or other forms of discrimination. The Anti-Harassment Policy and the Anti-Discrimination and Harassment Policy of OTCF will apply to the processing of these Reports, respectively.**

## VI. Whistleblower Liability

1. The Whistleblower shall bear civil and criminal liability for the Report made, except as described in paragraph 3 below, subject to the conditions indicated therein.
2. If the Whistleblower knew that the Breach indicated in the Report did not occur and yet made the Report, then the Whistleblower faces criminal liability: a fine, restriction of liberty or imprisonment for up to 2 years.
3. The Whistleblower is not liable for:
  - 1) breach of the rights of others or obligations set forth in the law, in particular on the subject of defamation, infringement of personal rights, copyright, protection of personal data and the obligation to maintain 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;
  - 2) for obtaining information that is the subject of the Report or gaining access to such information. The condition is that these actions do not constitute a criminal act.

**! Remember 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.**

## VII. Actions Taken by OTCF

1. The person responsible for taking follow-up actions is the Compliance Officer, or in his absence, the Head of Legal. In the case of Reports concerning the persons referred to in the preceding sentence, the HR Director and, in his absence, the HR Administration & Payroll Manager shall be responsible for taking Follow-up Actions.
2. The responsible person is obliged to undertake all his actions with due diligence.
3. In particular, the Follow-up Action is considered to be:
  - 1) Report verification,
  - 2) further communication with the Whistleblower, including requesting additional information,
  - 3) providing Feedback to the Whistleblower.
4. The responsible person is obliged to confirm to the Whistleblower the receipt of the Report within 7 days of its receipt, unless the Whistleblower has not provided a contact address to which such confirmation should be forwarded.
5. The Responsible Person will provide feedback to the Whistleblower, in a timeframe:
  - 1) not exceeding 3 months from the Whistleblower's acknowledgement of the Report - if such an acknowledgement is provided to the Whistleblower, or
  - 2) of 3 months after the expiration of 7 days from the Report - in case of failure to provide confirmation to the Whistleblower of acceptance of the Report,
 unless the Whistleblower has not provided a contact address to which such information should be forwarded.

6. In order to verify Breach Information, the Responsible Person shall take actions leading to:
  - 1) determination of causes, course, possible perpetrators Breach,
  - 2) assessment of the risk of Breach and take remedial action, if warranted,
  - 3) proper notification of Recipients, suppliers, Counterparts, clients of OTCF, if such action is warranted.
7. For the purpose referred to above, the Responsible Person is entitled to:
  - 1) conduct a preliminary internal investigation for preliminary verification of the Report and preliminary risk assessment,
  - 2) independently conduct an internal investigation or appoint an Explanatory Commission, if warranted,
  - 3) access to all documents, files, records, notes, etc., in the possession of OTCF Employees and e-mail correspondence maintained by Employees,
  - 4) conduct investigative interviews with all OTCF Employees and other persons involved in the activities that are the subject of the Report,
  - 5) commission the preparation of legal opinions,
  - 6) contact with the relevant state or local government authorities.
8. The Responsible Person shall have the following remedies in the event of breach of the law:
  - 1) preparation of recommendations for further action for OTCF Management or Supervisory Board or individual OTCF Employees,
  - 2) directing the appropriate legal remedy to the relevant public administration or local government,
  - 3) exercising supervision over the possible implementation of the recommendations mentioned above,
  - 4) appointment and chairing of the Disciplinary Committee to determine the consequences against the perpetrator of the incident indicated in the Report, in those cases where it is warranted.
9. Persons involved in receiving or verifying Reports or taking Follow-up Actions and processing personal data of Whistleblowers are required to have written authorization from OTCF and a commitment to confidentiality.

**! Remember that only a limited number of people will have access to your Report, with written authorization from OTCF to explain the incident described in the Report, and bound to keep the contents of the Report and the course of the case confidential.**

## VIII. Register of Internal Reports

1. The Responsible Person shall maintain a Register of Internal Reports.
2. The registry is maintained on the EY VCO platform, subject to the provisions of paragraph 5 below.
3. Entry in the Register is made on the basis of an Internal Report.
4. The Register collects the following data:
  - 1) Report number;
  - 2) Breach subject;
  - 3) personal data of the Whistleblower and the Person to whom the Report pertains, necessary to identify these persons (unless the Report is anonymous);
  - 4) Whistleblower's contact address (if provided);
  - 5) date of the Report;
  - 6) information on Follow-up Actions taken;

- 7) case completion date.
5. OTCF creates additional Internal Report Registers for Reports concerning:
  - 1) person employed as Compliance Officer or Head of Legal - the Register is maintained by a person employed as HR Director (and in his absence HR Administration & Payroll Manager),
  - 2) person employed as HR Director or HR Administration & Payroll Manager - The register is kept by the person employed as HR Director (and in his absence HR Administration & Payroll Manager),

The records referred to above are kept in Excel files. The provisions of paragraphs 3 - 4 above shall apply accordingly.

#### **IX. Anonymous Reports**

The provisions of Sections I - V, VII - VIII and XII shall apply to Anonymous Reports accordingly.

#### **X. Identity Protection**

1. OTCF warrants that the organization of receipt and verification of Reports, follow-up and related processing of personal data prevent unauthorized persons from gaining access to the information covered by the Report and ensure protection of the confidentiality of the identity of the Whistleblower, the Person to whom the Report relates and the third party indicated in the Report. Confidentiality protection applies to information from which the identity of such persons can be directly or indirectly identified.
2. The Whistleblower's personal information, allowing to establish his identity, is not subject to disclosure to unauthorized persons, except with his express consent. To this end, OTCF shall use technical and organizational solutions to, among other things, ensure that the Whistleblower's personal data is stored separately from the document or other information medium covering the Report, including, as appropriate, the removal of all the Whistleblower's personal data from the content of the document or other information medium immediately upon receipt.
3. The authorized persons are:
  - 1) persons employed in the following positions: Compliance Officer, Head of Legal, HR Director, HR Administration & Payroll Manager,
  - 2) In the case of Reports concerning persons employed in the following positions: Compliance Officer or Head of Legal - a person employed as HR Director, and in her absence: HR Administration & Payroll Manager
  - 3) In the case of Reports concerning persons employed in the following positions: HR Director, HR Administration & Payroll Manager - a person employed as a Compliance Officer, and in her absence: Head of Legal,
  - 4) in the case of Reports relating to Management Board Members - in addition to the persons indicated in item 1) above, additionally the person serving in OTCF as Chairman of the Supervisory Board,
  - 5) depending on the subject of the Report and the circumstances of the case, OTCF may authorize other persons to access the identity of the Whistleblower, such as the Head of Controlling, IT Security Officer.
4. The rules referred to above do not apply when disclosure of the identity of the Whistleblower is a necessary and proportionate obligation under the law in connection with investigations conducted by Public Authorities or pre-trial or judicial proceedings conducted by the courts, including in order to guarantee the right to defense of the Person subject to the Report.



**! Remember that your identity as a Whistleblower is protected. The Whistleblower's personal information, allowing you to establish his identity, is not subject to disclosure to unauthorized persons, except with your express consent.**

## **XI. Rules to Protect the Whistleblower from Retaliation**

1. The Whistleblower is protected from the moment of Report provided that:
  - 1) had reasonable grounds to believe that the Breach information that is the subject of the Report was true at the time of the Report and
  - 2) such information constitutes Breach Information.
2. No Retaliation or attempted or threatened retaliation may be taken against a protected Whistleblower. Examples of Retaliation against a Whistleblower employed under an employment relationship are described in paragraph 3 below, and for a Whistleblower employed under another relationship in paragraph 4 below.
3. Retaliation against a protected Whistleblower who has provided, is providing, or will provide work to OTCF on the basis of an employment relationship may consist, in particular, of the following:
  - 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 an Employee 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 contract.
  - 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.
4. With respect to a protected Whistleblower who has provided, is providing, or will provide work to OTCF on the basis of a legal relationship other than employment, paragraph 3 shall apply accordingly, unless the nature of the work or service provided or the 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 withdraw an entitlement, in particular a concession, permit or relief
  - 3) attempts or threats to use such actions.
5. The above principles of protection of the Whistleblower shall also apply mutatis mutandis to:
  - 1) Facilitator,
  - 2) Whistleblower Related Person,
  - 3) legal entity or other organizational unit assisting the Whistleblower or related to him, in particular, owned or employed by the Whistleblower.
6. Retaliation does not include such actions, which OTCF demonstrates that in applying them it was motivated by objective reasons, especially when the identity of the Whistleblower was not known.

**! Remember that to get protection from Retaliation:**

- 1) the information you report must be Breach Information,
- 2) you must have reasonable grounds to believe that this information is true at the time of the Report.

**! Remember that Whistleblower protection from Retaliation is not absolute. You obtain protection only in connection with the submission of a Report that meets the conditions described in the Procedure. If there are unrelated grounds for, for example, termination of your employment contract because you severely violated your employment duties, then such action by OTCF will be lawful and will not be considered Retaliation.**

## XII. Measures of Protection for the Whistleblower

1. 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;
  - 3) the right to request discontinuance of the proceedings referred to in item 2) when they are initiated contrary to this Procedure;

- 4) 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;
  - 5) 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;
  - 6) exclusion of the validity of the provisions of collective bargaining contracts and collective contracts 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,
  - 7) 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 contracts 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,
2. The above protections shall also apply accordingly to:
- 1) Facilitator,
  - 2) Whistleblower Related Person,
  - 3) legal entity or other organizational unit assisting the Whistleblower or related to him, in particular, owned or employed by the Whistleblower.

### **XIII. External Reports**

1. The Whistleblower may forward the Report in any case to the Ombudsman or to a public body concerning Breach in the areas within the scope of that public body.
2. You may make an External Report without first making an Internal Report.
3. Detailed information on making External Reports to the Ombudsman or Public Bodies, these entities will make available on their websites in a separate, easily identifiable and accessible section. This information includes, in particular: contact information for making an external Report, conditions of Whistleblower coverage, legal remedies and procedures to protect against retaliation and the availability of confidential advice for those considering making an external Report, confidentiality rules, rules for processing personal data.
4. The Ombudsman and the Public Body are separate Controllers of the personal data provided in the External Report accepted by these bodies.

### **XIV. Protection of Personal Data**

1. OTCF applies the principle of minimizing the processing of personal data in the implementation of the Procedure, processing personal data only to the extent necessary. Personal information that, in the opinion of OTCF, is not relevant to the processing of a Report is not collected, and if accidentally collected, is deleted or anonymized within 14 days after it is determined to be irrelevant.
2. When obtaining personal data from a data subject, OTCF shall provide the data subject with the information specified in Appendix 2 to the Procedure.
3. Subject to the next sentence, if OTCF obtains personal data not from the data subject, OTCF shall provide the data subject with the information set forth in paragraph 14 of the GDPR within the time limits set forth in paragraph 3 of Article 14 of the GDPR, unless the provision of such information may prevent or seriously impede the purposes of such processing, including, in particular, the conduct of Follow-up Activities. However, OTCF does not provide information

about the source of data acquisition (information about the Whistleblower), unless the Whistleblower does not meet the conditions for coverage indicated in Article 6 of the Act has consented to the disclosure of his or her identity.

4. Personal data processed in connection with the acceptance of a Report or the taking of Follow-up Actions, as well as documents related to the Report, are retained by OTCF for a period of 3 years after the end of the calendar year in which the Follow-up Actions were completed or after the completion of the proceedings initiated by these actions.
5. Personal data and other information in the Register of Internal Reports are retained for a period of 3 years after the end of the calendar year in which the Follow-up Activities were completed or after the completion of the proceedings initiated by these activities.
6. In the case referred to in paragraphs 4 and 5, OTCF deletes or anonymizes the personal data and destroys the documents related to a specific Report after the retention period has expired, unless the documents related to the Report are part of the files of pre-trial cases or judicial or administrative cases.

## **XV. Final Provisions**

1. OTCF shall familiarize the Employee with the contents of the Procedure before allowing him/her to work.
2. Employees are required to submit a statement that they are familiar with the Procedure. The model statement is Appendix 1 to the Procedure.
3. Other persons referred to in Section I, paragraph 2, letters b) - f) will be acquainted with the Procedure in the manner adopted by OTCF.
4. In addition, in the case of making a Report via the [EY VCO](#) platform, the person making the Report is required to accept the Procedures and Regulations for the use of the platform before making the Report by checking the appropriate window displayed on the platform.
5. The rules under the Procedure do not breach or limit the obligations to Report Breach Information to the competent Public Authorities in accordance with generally applicable laws (such as notification of suspected crime).
6. Appendices to this Procedure:
  - 1) Appendix 1 - Statement of familiarity with the "SPEAK UP" Procedure for Internal Breach Reports,
  - 2) Appendix No. 2 - Personal data protection information clause for persons reporting Breach and participating in investigations conducted at OTCF S.A. on the basis of the "SPEAK UP" Procedure for Internal Breach Reports, form an integral part of the Procedure.
7. The Procedure enters into force 7 days after the date of its promulgation in the manner customary in OTCF and remains in effect until revoked.
8. The Company may amend the provisions of the Procedure at any time. Amendments to the Procedure shall be in writing and shall become effective 7 days after they are announced in the manner customary in OTCF.
9. This Procedure was promulgated in the manner adopted by OTCF on 17.09.2024 and comes into effect on 25.09.2024.

Appendix 1 to the "SPEAK UP" Procedure for Internal Breach Reports

\_\_\_\_\_, on \_\_\_\_\_

Employee/Collaborator:

\_\_\_\_\_ (full name)  
\_\_\_\_\_ (position)  
\_\_\_\_\_ (workplace)

**Statement of Familiarity With the "SPEAK UP" Procedure for Internal Breach Reports,**

In connection with the establishment/remaining in an employment relationship/other form of collaboration with OTCF S.A. (hereinafter: **OTCF**), I declare that I have familiarized myself with the **"SPEAK UP" Procedure for Internal Breach Reports** in effect at OTCF and undertake to comply with the obligations arising therefrom.

\_\_\_\_\_  
signature

**Appendix 2 to the "SPEAK UP" Procedure for Internal Reports of Breaches of the Law****Data Protection Information Clause  
for persons reporting breaches of the law and participating in investigations conducted at OTCF S.A.  
on the basis of the Procedure for Internal Reports of Breaches of the Law****Controller of the Personal Data**

According to Article 4 item 7 of the Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of natural persons with regard to the processing of personal data and on the free flow of such data, and repealing Directive 95/46/EC (hereinafter "GDPR") The Controller of the personal data, i.e. the entity that decides on the purposes and means of data processing, is OTCF S.A., headquartered in Kraków, ul. Saska 25C, 30-720 Kraków (hereinafter referred to as: the "Company").

Data Protection Officer

The Company has appointed a Data Protection Officer (DPO), who can be contacted on matters concerning the protection of personal data and the exercise of related rights. For this purpose, it is possible to contact by e-mail at: [iod@otcf.pl](mailto:iod@otcf.pl) or by mail at: OTCF S.A. ul. Saska 25C, 30-720 Kraków with the following note: DPO.

**Purpose, Legal Basis and Term of Processing of Personal Data by the Company**

The personal data provided may be processed by the Company for the purposes and on the legal grounds specified below:

- for the purpose of accepting a Report and taking possible follow-up action in accordance with the Company's Internal Whistleblower Procedure and based on the requirements of the Law of June 14, 2024 on the protection of Whistleblowers, which constitutes the Company's legitimate interest (Article 6 paragraph 1 letter f) of the GDPR),
- to conduct communications with the Whistleblower and other persons covered by the Internal Report Procedure, as required by the Law of June 14, 2024 on the protection of Whistleblowers, which is the Company's legitimate interest (paragraph 6 paragraph 1 letter f) of the GDPR),
- keeping internal records, as well as archiving records in accordance with the requirements under the Act of June 14, 2024 on the protection of Whistleblowers, which is a legal obligation of the Company (paragraph 6 paragraph 1 letter c) of the GDPR),
- fulfill the Company's obligation to report a suspected crime, if the information resulting from the Report contains the elements of a crime or fiscal crime (Article 6 paragraph 1 letter c) of the GDPR),
- asserting and defending against claims in connection with accepted Reports of breaches of laws, procedures or ethical standards applicable to the Company, which constitutes a legitimate interest of the Company (Article 6 paragraph 1 letter f) of the GDPR).

Provision of data is voluntary; however, failure to provide such data may prevent the Company from taking action on the Report, including further processing of the Report, as well as conducting communications with the Whistleblower and others.

Your personal data will be processed by the Company for the period specified in the provisions of the Act of June 14, 2024 on the protection of Whistleblowers, unless further processing is related to the need to pursue and defend against claims, as well as ongoing legal proceedings (for the duration of these proceedings).

## **Transfer of Personal Data**

Recipients of your personal data may be entities providing legal and consulting services to the Company, as well as technical (IT) support, but only subject to the confidentiality of your data.

Your personal data will not be transferred by the Company outside the European Economic Area (EEA).

## **Your Rights Regarding the Personal Data Processed**

You have the right to request access to your personal data, rectification, erasure or restriction of processing, and the right to object to the processing of your personal data on the grounds of your particular situation.

Your data will not be processed in an automated manner, which at the same time could lead to a decision affecting you in a legal manner or in a similar manner significantly affect you.

Notwithstanding your rights above in connection with the processing of your personal data, you have the right to lodge a complaint with the supervisory authority, which is the President of the Personal Data Protection Office (address: ul. Stawki 2, 00-193 Warsaw).