		Date:	18.09.2024
		Version:	v1
PROCEDURE	WHISTLEBLOWER PROTECTION		
Issued by the department of: HR		Approved : Anna Mioduszezowska- President of the Management Board (CEO)	

Purpose and destiny

This procedure applicable at CCPorter Sp. z o. o. with its registered office in Warsaw, hereinafter referred to as the "Procedure", specifies the conditions for providing protection to whistleblowers, persons concerned by the report, persons assisting in making the report and persons associated with the whistleblower, as well as measures to protect whistleblowers, persons concerned by the report, persons assisting in making the report and persons related to the whistleblower and was prepared on the basis of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law, hereinafter referred to as the "Directive", and the Act of 24 June 2024. on the protection of whistleblowers (Journal of Laws, item 928), hereinafter referred to as the "Act".

Concepts, definitions and abbreviations

Whenever the Procedure mentions:

- a) **retaliatory action** - means a direct or indirect act or omission in a work-related context that is caused by a report or public disclosure and that violates or may violate the whistleblower's rights or causes or may cause unjustified harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower;
- b) **work-related context** - it should be understood as past, present or future work-related activities under an employment or other legal relationship that forms the basis for the provision of work or services, or the performance of functions in or for a legal entity, or the performance of service in a legal entity, in which information about a violation of the law has been obtained and there is a possibility of experiencing retaliatory actions;
- c) **central authority** - this should be understood as the Ombudsman;
- d) **public authority** - this should be understood as a public administration authority that has established a procedure for receiving external reports on violations of law in the field falling within the scope of activity of this authority;
- e) **person affected by the notification** - it shall be understood as a natural person, a legal person or an organizational unit without legal personality, to which the law confers legal capacity, identified in the notification or public disclosure as the person who committed the violation of the law, or as a person with whom the person who committed the violation of the law is associated;
- f) **person assisting in making a report** - this means a natural person who assists the whistleblower in reporting or making a public disclosure in a work-related context and whose assistance should not be disclosed;
- g) **a person related to the whistleblower** - this should be understood as a natural person who may experience retaliatory actions, including a co-worker or person closest to the whistleblower within the meaning of Art. 115 § 11 of the Act of June 6, 1997 - Penal Code (Journal of Laws of 2024, item 17);
- h) **Employer or Company** - it should be understood as CCPORTER Ltd. company with its registered office in Warsaw;
- i) **Employee** - it shall be understood as a person employed in CCPORTER Ltd. based in Warsaw on the basis of an employment contract;
- j) **whistleblower** – a natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context;
- k) **public disclosure** - this should be understood as making information about the violation of the right public;
- l) **Act** - this should be understood as the Act of June 24, 2024 on the protection of whistleblowers (Journal of Laws, item 928)
- m) **notification** - this should be understood as an oral or written internal notification or external notification submitted in accordance with the requirements specified in the Act;
- n) **internal notification** - it shall be understood as oral or written communication of information about a violation of the law to the Employer;
- o) **external notification** - it shall be understood as oral or written communication to the Ombudsman or a public authority of information about a violation of the law.

PROCEDURE WHISTLEBLOWER PROTECTION**Issued by the department of:**
HR**Approved :**
Anna Mioduszezowska- President of the Management Board (CEO)**Content of the procedure****I. General Provisions**

1.1. In particular, the following persons may be whistleblowers::

- a) Employees;
- b) Temporary employees;
- c) a person providing work on a basis other than employment contract, including under a civil law contract;
- d) the Employer's proxy;
- e) persons performing work under the supervision and direction of a contractor, subcontractor or supplier;
- f) entrepreneurs cooperating with the Employer;
- g) shareholders or partners of the Employer;
- h) members of the Employer's organs;
- i) Employer trainees;
- j) Employer volunteers;
- k) Employer's intern;
- i) other persons designated in the Act.

II. Purpose and scope of the Procedure

- 2.1 The procedure defines the Employer's conditions for the protection of whistleblowers, persons affected by the report, persons assisting in making the report and persons associated with the whistleblower, as well as the measures taken by the Employer to protect whistleblowers, persons affected by the report, persons assisting in making the report and persons associated with the whistleblower.
- 2.2 The procedure is applicable whenever the notification referred to in item "m" under, "Terms, definitions and abbreviations" is made, or when information about a potential violation of the law at the Employer is disclosed to the public - if the conditions referred to in Chapter III are met.
- 2.3 Responsible for supervising compliance with the Procedure is the Company's Management Board, which may grant further authorizations in this regard.

III. Conditions for coverage

- 3.1 A whistleblower is eligible if the whistleblower had reasonable grounds to believe that the information about the violation being reported is true at the time of reporting and that the information relates to the violation, and if the whistleblower made either an internal report or an external report or public disclosure.
- 3.2 A violation under the Procedure is an act or omission that is unlawful or intended to circumvent the law, concerning:
 - a) public procurement;
 - b) financial services, products and markets;
 - c) prevention of money laundering and terrorist financing;
 - d) product safety and compliance;
 - e) transportation safety;
 - f) environmental protection;
 - g) radiological protection and nuclear safety;
 - h) food and feed safety;
 - i) animal health and welfare;
 - j) public health;
 - k) consumer protection;
 - l) privacy and data protection;
 - m) security of networks and IT systems;

PROCEDURE WHISTLEBLOWER PROTECTION
Issued by the department of:
HR

Approved :
Anna Mioduszevska- President of the Management Board (CEO)

- n) the financial interests of the European Union;
- o) the internal market of the European Union, including competition and state aid rules and corporate taxation.

3.3 The provisions of the Procedure shall not apply if the violation of the law harms only the rights of the whistleblower or the notification of the violation of the law is made only in the individual interest of the whistleblower.

IV. Protection measures


4.1. No retaliatory action may be taken against a whistleblower who meets the conditions set forth in Chapter III.

4.2. If the work is or is to be performed on the basis of an employment contract, the whistleblower shall not be treated unfavorably for making a report or public disclosure.

4.3. The unfavorable treatment referred to in Section 4.2 shall be considered in particular:

- a) refusal to establish an employment contract;
 - b) termination of the employment contract or termination without notice;
 - c) failure to conclude a fixed-term employment contract after termination of a probationary contract, failure to conclude another fixed-term employment contract, or failure to conclude an indefinite-term employment contract after termination of a fixed-term contract - when the Employee had a legitimate expectation that such a contract would be concluded with him/her ;
 - d) reduction of remuneration for work;
 - e) withholding of promotion or omission from promotion;
 - f) omission in the award of work-related benefits other than wages;
 - g) transfer of an employee to a lower position;
 - h) suspension from performance of employee or official duties;
 - i) the transfer to another employee of his existing job duties;
 - j) an unfavorable change in the place of work or work schedule;
 - k) a negative performance evaluation or a negative opinion of the work;
 - l) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
 - m) coercion, intimidation or exclusion;
 - n) mobbing;
 - o) discrimination;
 - p) unfavorable or unfair treatment;
 - q) withholding of participation or omission from typing for participation in professional qualification training;
 - r) unjustified referral for medical examination, including psychiatric examination, if separate regulations provide for the possibility of referring an employee for such examination;
 - s) action to make it more difficult to find future work in a particular sector or industry on the basis of an informal or formal sector or industry agreement;
 - t) causing financial loss, including economic loss, or loss of income;
 - u) causing other non-material damage, including violation of personal property, in particular, the whistleblower's good name,
- unless the Employer proves that it was guided by objective reasons.

4.4. A threat or attempt to apply the measure specified in point 4.3 is also considered unfavorable treatment due to reporting or public disclosure, unless the Employer proves that he was guided by objective reasons. If work or services have been, are or are to be provided on the basis of a legal relationship other than an employment contract constituting the basis for the provision of work or services or the performance of a function or service, the provisions of section 4.3 above shall apply accordingly, unless the nature of the work or services provided or the function or service performed does not exclude such action against the whistleblower.

		Date:	18.09.2024
		Version:	v1
PROCEDURE	WHISTLEBLOWER PROTECTION		
Issued by the department of: HR		Approved : Anna Mioduszezwska- President of the Management Board (CEO)	


- 4.5. The provisions of points 4.2, 4.3 and 4.4 apply accordingly to the person assisting in making the report and the person related to the whistleblower, if they also have an employment contract with the Employer
- 4.6. If the work is or is to be performed on the basis of a legal relationship other than an employment contract, the whistleblower shall not be treated unfavorably for making a report or public disclosure.
- 4.7. The unfavorable treatment referred to in Section 4.6 shall be considered, in particular, the termination or termination of the legal relationship under which the whistleblower provides or is to provide work, or the refusal to establish it, unless the Company proves that it was guided by objective reasons.
- 4.8. The provisions of points 4.6 and 4.7 apply accordingly to the person assisting in making the report and the person related to the whistleblower, if they have an employment contract with the Company or perform work for it on another basis.
- 4.9. The making of a report or public disclosure shall not constitute grounds for liability, including 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, data protection laws, and the obligation to maintain secrecy, including business secrets, provided that the whistleblower had reasonable grounds to believe that the report or public disclosure was necessary to disclose the violation of the law in accordance with the Act.
- 4.10. The making of a notification or public disclosure shall not constitute grounds for imposing an obligation or refusing to grant, limit or withdraw an entitlement, in particular a concession, permit or relief.
- 4.11. The provisions of points 4.9 and 4.10 apply accordingly to the person assisting in making the report, a person related to the whistleblower and a legal person or other organizational unit related to the whistleblower, in particular one owned by the whistleblower or employing him/her.
- 4.12. The reported person shall not be subjected to any repression, in particular, negative work consequences, until proven guilty. Any repressive action taken against the reported person before his/her guilt is proven will be treated as a violation of labor duties by the person committing such actions, which may result in the application of the sanctions provided for in the Labor Code against him/her.

V. Final Provisions

- 5.1 The Procedure enters into force within 7 days after it is announced. Disclosure of the Procedure is made by posting its contents on the Company Portal.
- 5.2 Each Employee and co-worker shall, within 14 days of the effective date of the Procedure, familiarize himself with the contents of the Procedure. The Employee's statement is then kept in the Employee's personnel file (in Part B).
- 5.3 Before an Employee is allowed to work, the Employer familiarizes the Employee with the contents of the Procedure (including the appendices), which the Employee acknowledges by submitting a statement, a sample of which is attached as Appendix 2 to the Procedure. The Employee's statement is then kept in the Employee's personnel file (in Part B).
- 5.4 To the extent not regulated by the Procedure, the provisions of the Directive and the Act and other generally applicable laws shall apply.

Appendix No. 1: Regulations on Internal Reporting and Follow-up Action.

Appendix No 2: Statement of familiarity with the contents of the Procedure.

		Date:	18.09.2024
		Version:	v1
PROCEDURE		WHISTLEBLOWER PROTECTION	
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Appendix No. 1

Regulations on Internal Reporting and Follow-up Action (hereinafter: “Regulations”)

§ 1

I. General Provisions


1. The Regulations are intended to introduce transparent rules for disclosing cases of irregularities and taking appropriate corrective action in connection with violations.
2. The Regulations shall apply to a whistleblower who makes an internal report in a work-related context, regardless of the legal relationship underlying the whistleblower's provision of work or performance of tasks.
3. The whistleblower may in any case make an external notification without first making an internal notification.
4. External notifications shall be received by the Ombudsman or other public body whose jurisdiction includes taking appropriate follow-up action covering the subject of the notification. Where appropriate, external notifications shall also be made to institutions, bodies or organizational units of the European Union.
5. All information on submitting external notifications, along with links to the websites of public authorities accepting such notifications, is available on the Company Portal in the "External notifications" tab.
6. Where a violation can be effectively remedied within the Company's organizational structure, internal notification is encouraged.

§ 2

II. The procedure for making an application

1. The whistleblower may make an internal notification electronically - via e-mail address: [...].
2. At the request of the whistleblower, an internal notification may also be made at a face-to-face meeting with the participation of the person indicated in **Company Portal** in the “Internal Notifications” tab, organized within 14 days of receipt of such request. The person referred to in the preceding sentence shall prepare a report on the acceptance of the application. The whistleblower may review, correct and approve such protocol.
3. For reliable verification of the notification and effective follow-up, the notification should include at least:
 - a. personal data of the whistleblower and the subject of the report;
 - b. the whistleblower's contact address;
 - c. a possibly accurate description of the subject of the infringement;
 - d. description of the work-related context that made it possible to notice the reported violation;
 - e. indication of the reasonable grounds that made it possible to conclude that the information about the violation of the law is true.
4. Within 7 days from the date of receipt of an internal report, the person referred to in paragraph 2 above shall provide the whistleblower with an acknowledgement of receipt of the report, unless the whistleblower has not provided a contact address to which the acknowledgement should be forwarded.

§ 3

		Date:	18.09.2024
		Version:	v1
PROCEDURE		WHISTLEBLOWER PROTECTION	
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III. The procedure for processing applications

1. Internal notifications are received by the person referred to in paragraph 2(2), who performs an initial verification of the notification consisting of determining whether the notification meets the conditions set forth in this procedure. If it is necessary to supplement or clarify the information contained in the internal notification, the whistleblower is contacted, if possible.
2. The person accepting an internal notification may refrain from considering a notification that was the subject of an earlier notification by the same or another whistleblower if no significant new information on violations is contained compared to the earlier notification. In such a situation, he or she shall inform the whistleblower that the internal notification has been left unprocessed, stating the reasons, and in the case of a subsequent internal notification, he or she shall leave it unprocessed and shall not inform the whistleblower of it.
3. If the internal notification meets the conditions referred to in § 2, and the content of the internal notification justifies the initiation of an investigation, the person accepting the notification shall take action to clarify all the circumstances contained in the notification.
4. When necessary, the person receiving the report may call on any person performing work for the Company to provide explanations. Persons summoned are obliged to appear and present all information and documents in their possession that may enable them to establish the circumstances of the violation indicated in the internal notification.
5. The person accepting the report may also request assistance or opinion from representatives of other organizational units of the Company or a professional service provider, if the knowledge and experience of such persons are necessary to clarify all the circumstances of the violation contained in the report.
6. After explaining all the circumstances contained in the report, the person accepting the report makes a decision as to the validity of the report and issues recommendations regarding possible follow-up actions.
7. The person accepting the report shall provide feedback to the whistleblower within a period not exceeding 3 months from the date of confirmation of acceptance of the internal report or, if confirmation is not provided, 3 months from the expiration of 7 days from the date of the internal report.

§ 4


IV. Follow-up actions

1. In case of:
 - a. the violation of the law can be effectively remedied within the organizational structure of the Company - the person receiving the report shall take the corrective actions specified in the recommendations;
 - b. the violation of the law cannot be effectively remedied within the organizational structure of the Company - the person receiving the report shall notify law enforcement authorities or initiate other proceedings as prescribed by law;
 - c. the report of violation turned out to be unfounded - the person accepting the report shall dismiss the report and close the proceedings specified by this procedure.
2. If the feedback, provided in accordance with § 3 (7), did not include information on planned or undertaken follow-up actions and the reasons for such actions, the person receiving the notification shall provide the whistleblower with supplementary feedback including such information.
3. The person receiving the report shall follow up with due diligence and with full confidentiality of the whistleblower's identity.

§ 5

V. Register of applications

1. Each internal application shall be registered directly by the person accepting the application.
2. The register of internal notifications shall include:


		Date:	18.09.2024
		Version:	v1
PROCEDURE		WHISTLEBLOWER PROTECTION	
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- a. application number;
 - b. subject of the violation;
 - c. the personal data of the whistleblower and the reported person necessary to identify them;
 - d. the whistleblower's contact address;
 - e. date of filing the application;
 - f. information on follow-up actions taken;
 - g. the date of completion of the case.
3. Information relating to the notification shall be kept in the Register of Internal Notifications 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 other proceedings initiated by these actions.

§ 6

VI. Final Provisions

1. The Company's Management Board is responsible for the correctness and effectiveness of the operation of this procedure.
2. The person designated to receive notifications shall provide the Company's Management Board with aggregate information on internal notifications and the follow-up actions taken in connection with such notifications - at least once a year.
3. The HR Team shall inform all persons performing work for the Company of the adoption and content of this procedure, as well as of any changes to it.
4. A person applying for a job on the basis of an employment contract or any other legal relationship forming the basis for the provision of work or services or the performance of functions of the HR Team shall provide information on the procedure with the beginning of recruitment or negotiations preceding the conclusion of a contract other than an employment contract.

		Date:	18.09.2024
		Version:	v1
PROCEDURE	WHISTLEBLOWER PROTECTION		
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Appendix No 2

Statement of familiarity with the contents of the Procedure

.....
(name and surname)

I hereby confirm that I have familiarized myself with the contents of the **Procedure for the "Whistleblower Protection"** dated **18.09.2024** in force at CCPORTER Ltd. based in Warsaw, which I confirm with my own signature.

.....
(date and signature)

The procedure specifies the conditions for the protection of whistleblowers, persons concerned by the report, persons assisting in making the report and persons associated with the whistleblower, as well as measures for the protection of whistleblowers, persons concerned by the report, persons assisting in making the report and persons associated with the whistleblower, and was prepared on the basis of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law, hereinafter referred to as the "Directive", and the Act of 24 June 2024 on the protection of whistleblowers (Journal of Laws, item .928), hereinafter referred to as the "Act"