

REGULATIONS

acceptance of internal reports and follow-up at Finance and IT Ltd. with its registered office in Kielce

These Regulations are introduced on the basis of the provisions of Article 53 of the Law of 1 March 2018 on the prevention of money laundering and terrorist financing and Articles 24 and 25 of the Law on the Protection of Whistleblowers of 24 June 2024.

§ 1

Purpose of the Regulations

1. These Regulations set out the rules and procedure for reporting breaches of the law, understood as an act or omission that is unlawful or intended to circumvent the law, concerning:
 - 1) public procurement,
 - 2) services, products and financial markets,
 - 3) prevention of money laundering and terrorist financing,
 - 4) product safety and compliance,
 - 5) transport safety,
 - 6) environmental protection
 - 7) radiological and nuclear safety,
 - 8) food and feed safety,
 - 9) animal health and welfare,
 - 10) public health,
 - 11) consumer protection,
 - 12) protection of privacy and personal data,
 - 13) security of information and communication networks and systems,
 - 14) the financial interests of the European Union,
 - 15) the internal market of the European Union, including competition and state aid rules and corporate taxation.
2. These Rules set out the principles and procedure for reporting breaches of the law.

§ 2

Definitions

Whenever these Rules and Regulations refer to:

1. **The Regulations** - it shall be understood to mean these Regulations concerning the acceptance of internal notifications and follow-up;
2. **Employer** - it shall be understood as Finance and IT Ltd. with its registered office in Kielce hereinafter also referred to as the FiT,
3. **Whistleblower** - it should be understood as a natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context, including: an employee; a person providing work on a basis other than employment relationship, including on the basis of a civil law contract; an entrepreneur; a proxy;

a shareholder or partner; a member of an Employer's body, a person providing work under the supervision and direction of a contractor, subcontractor or supplier; an intern; a volunteer; an apprentice; an natural person making a notification in connection with work, prior to the establishment of an employment/cooperation relationship.

4. **Person affected by the report** - shall be understood to mean a natural person, a legal person or an organisational unit without legal personality, to which the law confers legal capacity, identified in the notification or public disclosure as the person who committed the infringement or with whom the person is associated;
5. **Person assisting in the report** - it shall be understood as an natural person who assists the notifier in the notification or public disclosure in a work-related context;
6. **Person associated with the Whistleblower** - means an natural person who may experience retaliation, including a co-worker or family member of the Whistleblower;
7. **Work-related context** - should be understood as the totality of the circumstances relating to the employment relationship or other legal relationship forming the basis for the provision of work, within the framework of which information about the violation of the law was obtained;
8. **Information on a breach of the law** - it shall be understood to mean information, including a reasonable suspicion, concerning an actual or potential breach of the law referred to in § 1.1 above, which has occurred or is likely to occur at the Employer or at another organisation with which the **Whistleblower** maintains or has maintained contact in a work-related context, or concerning an attempt to conceal such a breach of the law;
9. **Report** - means an Internal Report or an External Report;
10. **Internal Report** - means the communication of a breach of the law to the Employer;
11. **External Report** - means the communication of a breach of the law to a public authority or a central authority;
12. **Public disclosure** - means the communication of the breach of the law to the public;
13. **Retaliatory action** - it shall be understood as a direct or indirect act or omission of the Employer which is caused by the report or public disclosure and which violates or is likely to violate the rights of the Whistleblower or causes or is likely to cause damage to the Whistleblower;
14. **Follow-up** - means an action taken by the Employer to assess the veracity of the allegations contained in an internal report and, where appropriate, to address the violation of the law that is the subject of the report, including an investigation.
15. **Coordinator** - means the Coordinator for the recognition of reports of breaches of law.

§ 3

Procedure for submitting an internal report

1. A whistleblower may report of breaches of the law in two ways, i.e. by:
 - a) **anonymous report** - ensuring that the Whistleblower cannot be identified,
 - b) **non-anonymous report** - ensuring that the Whistleblower can be identified and feedback provided.
2. Anonymous reporting is submitted using the reporting form on the Employer's website: <https://financeandit.pl/whistleblowing>.
3. Non-anonymous reports can be submitted as follows:

- a) through the form referred to in paragraph 2 above. For this purpose, the sections concerning the personal data of the Whistleblower, i.e. name, surname, e-mail, telephone, should be completed,
 - b) by telephone at: +48 882 801 866 between 08.30 a.m. and 02.30 p.m. Monday to Friday,
 - c) during a face-to-face meeting organised within 14 days of receipt of the request for this form of notification.
4. An internal report should include an explanation of the subject of the report and the following information:
 - a) the date and place of the breach of the law or the date and place of obtaining information about the breach of the law,
 - b) a description of the situation or circumstances of the breach or the possibility of a breach of the law,
 - c) indication of the entity to which the internal report relates,
 - d) indication of possible witnesses to the breach of the law,
 - e) presentation of evidence and information about the breach of the law,
 5. A non-anonymous report shall indicate the name and contact details of the reporting person, including an e-mail address.
 6. An internal report may only be made in good faith.
 7. Knowingly making a false internal report is prohibited. A person making a false report is liable to a fine, restriction of freedom or imprisonment of up to 2 years.

§ 4

Acceptance of an internal report

1. The person authorised to recognise non-anonymous reports of breaches of the law shall, within 7 days from the date of receipt of an internal report, be obliged to confirm to the Whistleblower the acceptance of the internal report. Confirmation will take place via the electronic notification system or, in the case of a telephone notification, to the e-mail address indicated by the notifying person.
2. Internal reports are received and recognised by the Coordinator for the recognition of infringement reports, hereinafter referred to as the Coordinator.
3. The Coordinator is a person appointed by the Employer with the authority to receive and follow up on reports, including verification of the internal report and further communication with the whistleblower, including requesting additional information and providing feedback to the whistleblower.
4. If the report involves the Coordinator, the report will be handled by another person designated by the Employer.
5. Telephone reports will be documented in the form of:
 - a) a searchable recording of the call - with the prior consent of the Whistleblower,
 - or
 - b) a record of the conversation, reproducing its exact course, prepared by the Coordinator.
6. Oral submissions made during a face-to-face meeting will be documented in the form of:
 - a) a searchable recording of the conversation,
 - or
 - b) a record of the meeting, reproducing its exact course, prepared by the Coordinator.

7. The Whistleblower may review, correct and approve the minutes of the telephone call and the minutes of the meeting by signing them.

§ 5

Investigation

1. The investigation shall be conducted by the Coordinator.
2. The investigation shall be preceded by a preliminary analysis of the report.
3. The preliminary analysis of the internal report shall aim at determining whether the report is manifestly untrue or whether it is possible to obtain the information necessary for the investigation.
4. Where, at the preliminary analysis stage, the Coordinator considers that an internal report is manifestly unfounded, untrue or there is no possibility of obtaining the information necessary for the investigation, the Coordinator shall abandon the investigation.
5. The Coordinator shall inform the reporting person of this fact, via the Electronic Reporting System or, in the case of a telephone report, to the e-mail address indicated by the reporting person.
6. In the course of the investigation, the Coordinator shall, in order to establish the validity and veracity of the infringement information indicated in the internal notification, take appropriate follow-up action with due diligence.
7. The Coordinator may involve, if deemed appropriate, representatives of the Employer's organisational units or independent consultants to participate in the investigation. In this case, the persons involved will be duly authorised by the Employer, will be bound to confidentiality and/or will be subject to personal data processing entrustment agreements.
8. As part of the investigation, the Coordinator may collect additional information, including requesting additional clarification from the person making the report.
9. If the report is found to be justified and concerns a breach of the law in an area within the scope of the Employer's activities, the Employer shall take further steps to remedy the breach. In particular, it may take one or more of the following actions:
 - a. making changes to procedures;
 - b. reporting to the relevant authorities;
 - c. impose sanctions on those responsible;
 - d. implement new control systems.
10. The Coordinator shall provide feedback to the Whistleblower within 3 months from the date of acknowledgement of the internal report or, if acknowledgement has not been provided, within 3 months from the expiry of 7 days from the date of the internal report.
11. The feedback shall include information on whether or not a breach of the law has been established and on the measures, if any, which have been or will be applied in response to the established breach of the law.

§ 6

Register of reports

1. Each report shall be registered in the register of reports, regardless of the further course of the investigation.
2. The coordinator is responsible for maintaining the register of reports.

3. The register of reports shall include at least: contact details of the Whistleblower, all details available on the report, the course of the process of analysis and consideration of the report, persons and bodies participating in the process of analysis and consideration of the report, information on the follow-up and preventive measures taken and applied.
4. The Register of reports shall be kept in observance of the principles of confidentiality, and the documents and information collected in the course of the analysis and information on the consideration of a report shall be kept for a period of 3 years after the end of the calendar year in which the report was submitted or the follow-up actions were completed, or after the proceedings initiated by those actions are completed.

§ 7

Retaliation

1. There is an absolute prohibition on retaliation against a Whistleblower who has made a report (both internal and external), as well as public disclosure - in accordance with the Whistleblower Protection Act.
2. Taking any reprisal, discriminatory action or any other kind of unfair treatment against a Whistleblower will be treated as a breach of these Regulations and may result in liability for disciplinary action or termination of the contract linking the Whistleblower with the Employer.
3. The retaliatory actions referred to in paragraph 1 above shall be considered in particular:
 - a) refusal to establish an employment relationship,
 - b) termination or termination without notice of the employment relationship,
 - c) failure to conclude a fixed-term employment contract after the termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after the termination of a fixed-term employment contract - if the Whistleblower had a justified 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 remuneration,
 - g) transfer of the Whistleblower to a lower job position,
 - h) suspension from employment or official duties,
 - i) transfer to another employee of the employee's existing job duties,
 - j) an unfavourable change in the place of work or working time schedule,
 - k) a negative performance appraisal or a negative opinion of the job,
 - l) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature,
 - m) withholding participation in, or omission from, vocational qualification training,
 - n) unjustified referral for medical examination, including psychiatric examination, insofar as separate provisions provide for the possibility of referring an employee for such examination,
 - o) action aimed at hindering future employment in a given sector or industry on the basis of an informal or formal sectoral or industry agreement.

- unless the Employer proves that it was motivated by objective reasons.
4. The Whistleblower shall be subject to the protection set out in these Regulations only if he or she had reasonable grounds to believe that the Information on a breach of the law being

the subject of the Report or Public Disclosure was true at the time of the Report or Public Disclosure and that such information constituted Information on a breach of the law.

5. The provisions of § 7 shall apply to a Person assisting in the filing of a Report and to a Person associated with the Whistleblower.

§ 8

Personal data

1. The Employer shall be the controller of the personal data of the Whistleblower, the person to whom the notification relates, the person assisting in making the notification and the person associated with the Whistleblower.
2. The Employer, shall process personal data in accordance with the principles of personal data protection referred to in Article 5 of the GDPR, in particular in accordance with the principles of lawfulness, fairness and transparency (Article 5(1)(a) of the GDPR) and the principle of minimisation (Article 5(1)(c) of the GDPR), to the extent necessary to verify the report and to take possible follow-up actions.
3. The Employer shall apply appropriate organisational and technical measures, as referred to in Article 32 of the GDPR, to ensure the protection of the data of the whistleblower, the reported person, the third party indicated in the report. The Employer shall ensure the protection of the confidentiality of the personal data of the whistleblower, the person affected by the report, the third party indicated in the notification.
4. The whistleblower's personal data and other data enabling the identification of the whistleblower shall not be disclosed, except with the express consent of the whistleblower.
5. The purpose of maintaining confidentiality is to guarantee the Whistleblower's sense of security and to minimise the risk of retaliation or reprisals.
6. The identity of the Whistleblower, as well as all identifying information about the Whistleblower, will not be disclosed to the entities affected by the report.
7. The identity of the Whistleblower, as well as any other information enabling the Whistleblower to be identified, may only be disclosed if such disclosure is a necessary and proportionate obligation under generally applicable law in the context of ongoing investigations by national authorities.
8. Before making such disclosure, the competent public authority or the competent court shall notify the Whistleblower by sending an explanation in paper or electronic form of the reasons for disclosure of the personal data. The notification shall not be given if it may jeopardise the proceedings.
9. Personal data processed in connection with the acceptance of a report or follow-up action and documents relating to that report shall be retained for a period of 3 years after the end of the calendar year in which the notification or follow-up action was transmitted or the proceedings initiated by those actions are completed. Personal data that are not relevant to the processing of the report shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such personal data shall take place within 14 days of the determination that it is not relevant to the case.

§ 9

Final provisions

1. Every Employee is obliged to familiarise himself with the content of these Regulations. A newly employed Employee is obliged to familiarise himself with the content of these Rules and Regulations before starting work.
2. These Regulations have been established after consultation with Employee representatives.
3. These Regulations shall enter into force 7 days after they have been made known to Employees in the manner adopted by the Employer.
4. These Regulations are published on the Employer's website: <https://financeandit.pl/>.