

Communication on the implementation of the Whistleblower procedure at Andros Polska Sp. z o.o. under the Whistleblower protection act

Dear All,

We would like to inform that Andros Polska Sp. z o.o. has established the **Procedure for reporting violations of the law, follow-up actions and protection of the whistleblowers** – a document that defines the form of whistleblowing, protection measures for the Whistleblowers and sanctions for retaliation against the Whistleblower.

FAMILIARISATION WITH THE INTERNAL WHISTLEBLOWING PROCEDURE IS MANDATORY!

Where to report infringements?

The Infringement officer is the **Data protection officer – Marta Krajewska**,

All reports should be directed to the Infringement officer via:

- a dedicated mailbox to the e-mail address: sygnalista@andros.pl by submitting the infringement report form attached as Annex 1 to the Procedure;
- in person at the Infringement officer's office by means of a face-to-face meeting – at the request of the person making the report – at a pre-arranged date and time, by phone to 533 133 028, but not exceeding 14 days from receipt of the relevant application.

A Whistleblower is a person who ethically reports violations of the law in a workplace.

If you become aware of violations of the law in the workplace, you have **evidence and ethically** inform of this, then yes – you can be granted the Whistleblower status. As such, you will be subject to new legal arrangements so that you do not have to fear retaliation from the Employer or its associates.

At Andros Polska sp. z o.o., **no anonymous reports are accepted** for reporting the Violations. If an anonymous report is received, it will be left unprocessed.

Whistleblower is an individual who reports or publicly discloses information about a violation of the law obtained in a work-related context,

Persons entitled to make the Report are, in particular:

- an Employee'
- a temporary employee;
- a person providing work on a basis other than employment relationship, including under a civil law contract;
- an entrepreneur;
- a proxy'
- a shareholder or partner;
- a member of a body of a legal person or an agency without legal personality;

- a person who performs work under the supervision and direction of a contractor, subcontractor or supplier;
- a trainee;
- a volunteer;
- an apprentice;
- an officer, within the meaning of Article 1(1) of the Act of 18 February 1994 on Retirement Benefits for Officers of the Police, the Internal Security Agency, the Foreign Intelligence Agency, the Military Counterintelligence Service, the Military Intelligence Service, the Central Anti-Corruption Bureau, the Border Guard, the Marshal Guard, the State Protection Service, the State Fire Service, the Customs-Security Service and the Penitentiary Service and their families;
- a soldier within the meaning of Article 2(39) of the Act of 11 March 2022 on the Defence of the Fatherland (Journal

A **violation** is an act or omission that is unlawful or intended to circumvent the law, including insofar as it relates directly or indirectly to the Company, concerning:

- a. corruption;
- b. public procurement;
- c. financial services, products and markets;
- d. counteracting money laundering and terrorist financing;
- e. product safety and compliance;
- f. transport security;
- g. environmental protection;
- h. radiation protection and nuclear safety;
- i. food and feed safety;
- j. animal health and welfare;
- k. public health;
- l. consumer protection;
- m. privacy and personal data protection;
- n. security of network and ITC systems;
- o. financial interests of the State Treasury of the Republic of Poland, a local government unit and the European Union;
- p. the internal market of the European Union, including public law competition and state aid rules and corporate taxation;
- q. constitutional rights and freedoms of a human being and a citizen - occurring in the relations of an individual with the public authorities and not related to the areas indicated in items a-p.

The National Law of 14 June 2024 on the Protection of Whistleblowers extends special protection to Whistleblowers as soon as they have decided to report wrongdoing. The Whistleblower is protected from reprisals, but the system **is not used to spread rumours or conjecture**. The Whistleblower Protection Act is intended to protect against consequences such as dismissal, forced unpaid leave,

reassignment, reduction of salary, withholding of training or any other biased disciplinary measure, provided that it reports ethically, guided not by self-interest but by the general interest.

The protection of the identity of the Signaller is also a strong point of this law. Particularly after the report itself, as well as during the ongoing proceedings following the filing of an infringement notice. The personal data provided by the Whistleblower is CONFIDENTIAL, kept for evidence purposes only by the Infringement officer for a period of 3 years, counting from the end of the calendar year in which the follow-up actions are finalised or the proceedings initiated by these actions are completed.