

	ORDER OF THE DIRECTOR-GENERAL	Dated: 0^024 r
	PROCEDURE FOR REPORTING VIOLATIONS OF THE LAW, FOLLOW-UP ACTIONS AND PROTECTION OF WHISTLEBLOWERS SP. Z O.O. SEATED IN ŁOPATKI	Update dated:

Pursuant to art. 24(1) of the Act of 14 June 2024 (Journal of Laws 2024, item 928) on the protection of whistleblowers, The General Director of Andros Polska Sp. z o.o. orders the following procedure to be implemented:

1 DEFINITIONS

The definitions contained in the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws, item 928) shall apply within the scope of this procedure, and terms used in the procedure shall also mean:

- 1) **Employer (unit manager)** – Andros Polska Sp. z o.o. and the manager acting on its behalf – General Director of Andros Polska – should be understood as the employer within the meaning of art. 3 of the Act of 26 June 1974 of the Labour Code (Journal of Laws 2024, item 878, as amended).
- 2) **Andros Polska** – Andros Polska Sp. z o.o. in Łopatki;
- 3) **Infringement officer** – an employee responsible for receiving reports and following up actions on infringements;
- 4) **Infringement team** – a team responsible for conducting proceedings concerning the report of infringements (whistleblower report), appointed on an ad hoc basis by a separate order of the General Director of Andros Polska to comprehensively clarify the circumstances described in the report, acting in accordance with the rules set out for the investigation;
- 5) **Procedure** – this document for receiving reports, following up and protecting reporters;
- 6) **Act** – Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws 2024.928 of 24.06.2024, as amended)
- 7) **Legal entity** – means a private or public entity;
- 8) **Report** – means the oral or written internal reporting or external reporting communicated in accordance with the requirements of the act.
- 9) **Follow-up actions** – it means any action taken by a legal entity or a public authority to assess the accuracy of the information contained in the report and to prevent the Breach reported, in particular through an investigation, initiation of control or administrative proceedings, prosecution, an action for recovery of funds or the closure of the procedure carried out under the internal reporting and follow-up procedure or the procedure for receiving and following up external reports;
- 10) **Retaliation** – it means any direct or indirect act or omission which occurs in the Work-related context, is prompted by reporting or by public disclosure, and which breaches or may breach the rights of the whistleblower, or causes or may cause unjustified detriment to the whistleblower, including the unjustified initiation of proceedings against the whistleblower.
- 11) **Information on infringement** – means information, including reasonable suspicion, about actual or potential infringement, which occurred or are very likely to occur in the legal entity in which the whistleblower was involved in recruitment or other pre-contractual negotiations, works or has worked or in another legal entity with which the whistleblower is or was in contact through this person's work, or about attempts to conceal such Breaches.
- 12) **Feedback** – means the provision to the whistleblower of information on the action envisaged or taken as follow-up and on the grounds for such follow-up.
- 13) **Anonymous report** – a report submitted by a person whose identity cannot be established;
- 14) **Register** – a register of whistleblowing reports containing information on the report and the progress and resolution of the infringement proceedings.

§2 GENERAL PROVISIONS

1. The operating strategy of Andros Polska Sp. z o.o. is based on responsibility, the prevention of corruption and the prevention of other infringements both within the organisation and among cooperating entities, taking into account a number of aspects, in particular social interests, environmental protection, relations with different groups of co-operators.
2. The procedure is part of the management control system, its primary objective being to prevent infringements at Andros Polska Sp. z o.o. .
3. Andros Polska Sp. z o.o. conducts its business on the basis of absolute respect for the law, good practice and the highest ethical standards.
4. The primary objective of the Procedure is to establish a whistleblowing system at Andros Polska Sp. z o.o. by creating secure reporting channels to prevent any retaliation against the whistleblower.
5. The procedure specifies in particular:
 - 1) internal agency or a person within the organisational structure of the legal entity or an external entity authorised by the legal entity to receive internal reports;
 - 2) channels for providing the internal reports from a whistleblower, together with their correspondence address or e-mail address, hereinafter referred to as the “contact address”;
 - 3) an impartial internal agency or person within the organisational structure of the legal entity competent for following up, including the verification of the internal report and further communication with the whistleblower, including requesting additional information and giving feedback to the whistleblower; this role may be fulfilled by an internal agency or person referred to in point 1 if they ensure impartiality;
 - 4) the procedure for dealing with information on infringements reported anonymously;
 - 5) the obligation to acknowledge the receipt of the internal report to the whistleblower within 7 days of that receipt, unless the whistleblower has not provided a contact address to which the acknowledgement should be sent;
 - 6) the obligation of diligent follow-up by an agency or person referred to in point 3;
 - 7) a maximum timeframe to provide feedback to the whistleblower, not exceeding 3 months from the acknowledgement of receipt of the internal report or, if no acknowledgement referred to in point 5 was provided, 3 months from the expiry of the 7-day period after the internal report was made, unless the whistleblower has failed to provide a contact address to which feedback should be sent;
 - 8) information on making external reports to the Ombudsman or public authorities and, where appropriate, to the institutions, bodies or agencies of the European Union

§3 PERSONS RESPONSIBLE FOR RECEIVING AND PROCESSING REPORTS

1. The person responsible for receiving and investigating reports of infringements in Andros Polska Sp. z o.o. and taking follow-up actions is the Infringement officer appointed and dismissed by the General Director of Andros Polska Sp. z o.o. for a fixed or indefinite period of time with the possibility of dismissal at any time.
2. As part of the follow-up, the Infringement officer verifies the report, engages in communication with the whistleblower, including may request additional explanations or documents, and provides feedback to the whistleblower, at the contact address indicated by the whistleblower, understood as information on the follow-up action planned or taken and the reasons for such action.
3. The Infringement officer has a duty to follow up with due diligence.
4. The Infringement team, appointed on an ad hoc basis by the General Director of Andros Polska Sp. z o.o. and selected to ensure impartiality in the handling of the case, is entitled to take investigative action in relation to the report.
5. The report may not be analysed by persons who, from the content of the report, appear to be in any way negatively involved in the act or omission constituting the infringement.
6. If the infringement report concerns the person indicated in paragraph 1, the General Director of Andros Polska Sp. z o.o. shall appoint another responsible person.

§4 OBLIGATIONS TO THE WHISTLEBLOWER

1. The Infringement officer must confirm to the whistleblower the fact that the report has been accepted within 7 days of its receipt by sending an acknowledgement to the correspondence address or e-mail address provided in the report. This obligation does not exist if the whistleblower has not provided a contact address in the report to which the acknowledgement should be forwarded.
2. The maximum time limit for providing feedback to a whistleblower is 3 months from the date of the whistleblower's acknowledgement by the Infringement officer or 3 months from the expiry of 7 days from the date of the whistleblower's report (if an acknowledgement cannot be provided) - and these time limits do not apply if the whistleblower has not provided a contact address to which feedback should be provided.

§5 WHISTLEBLOWER PROTECTION

1. There is an absolute prohibition on retaliation against a whistleblower also in a situation where the whistleblower reported the infringement in good faith and the investigation carried out showed that the reported infringement did not take place.
2. Whistleblowers are entitled to full protection against repressive actions, discrimination, mobbing and other types of unfair treatment.
3. It is impermissible to terminate an employment relationship or a reciprocal contract with a whistleblower solely because of a whistleblower's report.
4. An infringement is an act or omission that is illegal or intended to circumvent the law on:
 - 1) corruption;
 - 2) public procurement;
 - 3) financial services, products and markets;
 - 4) counteracting money laundering and terrorist financing;
 - 5) product safety and compliance;
 - 6) transport security;
 - 7) environmental protection;
 - 8) radiation protection and nuclear safety;
 - 9) food and feed safety;
 - 10) animal health and welfare;
 - 11) public health;
 - 12) consumer protection;
 - 13) privacy and personal data protection;
 - 14) security of network and ITC systems;
 - 15) financial interests of the State Treasury of the Republic of Poland, a local government unit and the European Union;
 - 16) the internal market of the European Union, including public law competition and state aid rules and corporate taxation;
 - 17) 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 1 to 16;
5. The whistleblower, by virtue of having made a report or having made information about a violation of the law public (i.e. public disclosure), is subject to the protection against retaliation provided for in the Act and this Procedure drawn up pursuant thereto. Retaliation is considered to be a direct or indirect act or omission caused by a report or public disclosure that violates or is likely to violate the whistleblower's rights or causes or is likely to cause the whistleblower unjustified harm, which includes, inter alia, the unjustified initiation of proceedings against the whistleblower.
6. The whistleblower is protected against retaliation by any person acting on behalf of, on the instructions of or in the representation of Andros Polska Sp. z o.o. and their personal data in connection with the report shall be subject to the protection provided by law, including the Act, with the penalty of a fine, restriction of liberty or imprisonment for violation of such protection. The whistleblower is also protected against attempts or threats of retaliation.
7. If the work was, is or is to be provided on the basis of an employment relationship, no retaliatory action may be taken against the whistleblower under the Act.
8. In order to ensure protection, the whistleblower is entitled to the measures listed in the Act.
9. The rights set out in paragraph 5 of the Procedure may not be waived, nor may liability be accepted for damage caused by making a report or public disclosure, but this right does not apply to acceptance of liability for damage caused by knowingly making a report or public disclosure of false information.
10. The provisions of paragraph 5 of the Procedure shall apply mutatis mutandis:
 - 1) to a facilitator (i.e. a person who assists a whistleblower in making a report or public disclosure in a work-related context and whose assistance should not be disclosed);
 - 2) to a person associated with the whistleblower (i.e. a person who may experience retaliation in a work-related context, including a co-worker or family member of the whistleblower);
 - 3) to a legal entity or other organisational unit assisting or associated with the whistleblower (in particular, owned or employed by the whistleblower);
 - 4) where the information on breaches has been reported to the relevant institution, authority or agency of the European Union in accordance with the applicable reporting procedure.
11. The protection envisaged for a whistleblower is also available if information about a violation of the law has been anonymously reported to a legal entity or public authority or disclosed to the public, and the whistleblower's identity has subsequently been revealed and the whistleblower has experienced retaliation as a result of this disclosure. Such protection is available provided that the whistleblower had reasonable grounds to believe that the information that was the

subject of the report or public disclosure was true at the time of the report or public disclosure and that such information constituted infringing information.

§6 LIMITATION OF PROTECTION

1. Under the Act, a whistleblower is protected from retaliation, provided that the whistleblower had reasonable grounds to believe that the information that was the subject of the report or public disclosure was true at the time of the report or public disclosure and that such information constituted infringing information.
2. Obtaining or accessing information that is the subject of a report or public disclosure may not give rise to liability on the part of the whistleblower for infringement of the rights of others or obligations set out in the legislation, provided that such obtaining or access does not constitute a criminal act, i.e. an act that is punishable, culpable and socially harmful to a degree greater than negligible.
3. The whistleblower must bear in mind that a person who has suffered damage due to a whistleblower knowingly reporting or public disclosure of false information has the right to claim damages or compensation for violation of personal rights from the whistleblower who made the knowing reporting or public disclosure.
4. The conditions for being subject to public disclosure protection are set out in chapter 5 of the Act.

§7 REPORTING OF IRREGULARITIES

1. Reports of infringements can be made verbally or in writing:
 - 1) via a dedicated e-mail – sygnalista@andros.pl
 - 2) in person at the Infringement officer 's office, by way of a face-to-face meeting during the designated office hours or, at the request of the whistleblower, within any other reasonable period agreed in advance, but not exceeding 14 days from the date of receipt of the relevant request;
2. The infringement report should give a clear and comprehensive explanation of the subject of the report and include, in particular:
 - 1) the date and place where the infringement occurred or when and where the information about the infringement was obtained,
 - 2) a description of the specific situation or circumstances giving rise to the possibility of infringement,
 - 3) indication of the entity concerned by the whistleblowing,
 - 4) identification of possible witnesses to the infringement,
 - 5) identification of all evidence and information available to the whistleblower which may be of assistance in the process of dealing with the infringement.
3. A template report form is attached as **Appendix 1** to this Procedure.
4. The whistleblower is obliged to treat information in his/her possession concerning suspected infringements as confidential and to refrain from talking publicly about the reported suspected infringements, unless the person is obliged to do so by law.

§8 INFORMATION ON EXTERNAL REPORTS

1. Report may in any case also be made to a public authority or a central authority without following the procedure provided for in this Procedure, in particular where:
 - 1) within the time limit for feedback set out in the Procedure, the Employer fails to follow up or provide feedback;
 - 2) the whistleblower has reasonable grounds to believe that the infringement of the law may constitute a direct or obvious threat to the public interest, in particular there is a risk of irreparable harm;
 - 3) making an internal report will expose them to retaliation;
 - 4) where an internal report is made, there is little likelihood of the Employer successfully countering the infringement due to the particular circumstances of the case, such as the possibility of concealment or destruction of evidence or the possibility of collusion between the Employer and the infringer or the Employer's involvement in the infringement.
2. A report made to a public authority or a central authority bypassing an internal report does not have the effect of depriving the whistleblower of the protection guaranteed by the Act.
3. Information on a breach of the law may also be reported in any case to the Ombudsman or to a public body bypassing the internal reporting procedure.
4. Applications to the Ombudsman can be made at: Office of the Ombudsman, al. Solidarności 77, 00-090 Warsaw or e-mail: biurorzecznika@brpo.gov.pl as well as in person at the Ombudsman's offices listed at bip.brpo.gov.pl.
5. report to the public authorities, which are the chief and central government administration bodies, field government administration bodies, bodies of local self-government units, other state bodies and other entities performing public administration tasks by law, competent to undertake follow-up actions in the areas indicated in art. 3(1) of the Act, shall be made, respectively, through the communication channels competent for these bodies.

§9 ANONYMOUS REPORTS

1. At Andros Polska Sp. z o.o., anonymous reporting of infringements is not allowed
2. If an anonymous report is received, it will be left unprocessed.
3. Leaving an anonymous report unprocessed does not require justification.
4. In the case of a particularly significant violation of the law reported anonymously, the Employer may take appropriate measures to deal with the report.
5. If, in the course of processing an anonymous report, the identity of the submitter is established, the Infringement officer will immediately grant the submitter the status of a Whistleblower.

§10 FALSE REPORT

1. Reporting of infringements can only be done in good faith.
2. Deliberate false reporting of infringements is prohibited.
3. If it is established, either as a result of a preliminary analysis of the report or during an investigation, that a report of infringements has been knowingly made untrue or that the truth has been concealed, the submitter, who is an employee, may be held liable for disciplinary action as set out in the Labour Code. Such behaviour can also be qualified as a grave breach of fundamental employment duties and as such result in termination of the employment contract without notice.
4. In the case of a submitter providing services to Andros Polska Sp. z o.o. on the basis of a civil law contract, the discovery of a false report of infringements may result in the termination of the contract and a definite end to the cooperation between the parties.
- b. Notwithstanding the consequences indicated above, a submitter who knowingly makes a false report of infringements may be held liable for damages, in the event of damage to Andros Polska Sp. z o.o. related to a false report.

§11 CLARIFICATION INVESTIGATION

1. Access to whistleblowing channels is held by the Infringement officer. A template declaration of secrecy and authorisation to receive and verify a report, follow up and process the personal data of the whistleblower and other protected persons within the scope of the report is attached as **Appendix 2** to this Procedure.
2. Upon receipt of a report of infringement, the Infringement officer shall, without delay, but no later than 7 working days from the date of receipt:
 - (a) issues an acknowledgement of infringement report in the form set out in **Appendix 3** to this Procedure
 - b) carries out a preliminary analysis of the report,
 - c) gives or does not give the submitter a whistleblower status.
3. If the report is cognisable, the Infringement officer shall initiate an investigation, which shall take place before the Infringement team under the terms of this Procedure.
4. Supervision of the investigation by the Infringement team is exercised by the Infringement officer.
5. The examination of a report of infringements shall be carried out without undue delay, within a period of no more than 30 days from the date of initiation of the investigation, provided that the necessary documents and evidence can be collected by the investigator within that period.
6. In particularly complex cases, the examination of a report of infringements may take place within a maximum of 90 days from the date of initiation of the investigation.
7. From the investigation carried out, the Infringement team prepares a report on the handling of the case and presents it to the General Director of Andros Polska Sp. z o.o.
8. The investigation report may include, among other things, a description of the facts established, including the infringements identified and their causes, extent and consequences, and the persons responsible for them.

§12 INFRINGEMENT TEAM

1. If it is decided to forward the report for further investigation by the Infringement Team, the General Manager of Andros Polska Sp. z o.o. shall, after consultation with the Infringement officer, appoint a Team of at least three members from among the persons having sufficient competence to investigate the report, at the same time indicating its Leader. Further persons may also be appointed to the Infringement Team if their participation proves necessary. The template ordinance concerning the establishment of an infringement team is **Appendix 4** to this Procedure.
2. The Leader of the Team shall convene the first meeting of the Infringement team as soon as possible and no later than within 7 calendar days from the date of appointment of the Team.
3. For the performance of certain specialist activities during the proceedings, the General Director of Andros Polska Sp. zoo. may additionally appoint, at the Employer's expense, external experts with an advisory vote, in particular attorneys, legal advisors or a law firm employing attorneys or legal advisors.
4. Neither a member of the Team nor an expert may be:
 - a. the whistleblower who forwarded the report that is the subject of the clarification;
 - b. the person concerned;
 - c. a person who is the direct subordinate or superior of the person to whom the report relates;
 - d. a person close to the reported person (as defined in the Criminal Code);
 - e. a person performing the act or handling the matter whose regularity will be investigated;

- f. a person whose participation in the proceedings would give rise to justified doubts as to their impartiality on other grounds.
5. In the course of the investigation, the members of the Team have the right to:
- 1) access to the entity's documents and data;
 - 2) obtain processed and unprocessed information from staff in the various organisational units;
 - 3) obtain oral and written explanations from the unit's employees and contractors;
 - 4) access to the premises of the unit in order to carry out a site visit or secure evidence;
 - 5) use the assistance of the Data Protection Officer;
 - 6) consult, to the extent necessary, the information obtained with the Infringement officer.
6. Infringement team members and the persons referred to in paragraph 3 should be impartial and give the necessary guarantees for the proper performance of their activities.
7. If any member of the Infringement team, referring to personal reasons or subordination resulting from the organisational structure, requests to be excluded from the Infringement team, as well as in the case of a permanent inability (i.e. lasting more than 1 month) of a member of the Infringement team to participate in its meetings for any reason, the place of that member in the Infringement team shall be taken by another person appointed in accordance with the provision of paragraph 1. All persons appointed to the Infringement team are obliged to keep confidential the information obtained in the course of the Team's work, subject to paragraph 8 of the sentence 2 and shall submit a declaration, a template of which is **Appendix 5** to this Procedure.
8. The Team shall consider the report with impartiality and shall be bound to keep confidential any information obtained in the course of the proceedings. The obligation of secrecy does not apply to the transmission of individual or all information obtained in the course of an investigation to law enforcement authorities, a court or other competent state authorities.
9. Minutes of each meeting of the Infringement team shall be drawn up and signed by all members of the Panel present and persons called to the meeting.

§13

TERMINATION OF INVESTIGATION

1. The Infringement officer attaches proposals for further actions to the investigation report. Depending on the findings, these actions may include actions against those guilty of violations, actions to prevent violations and to strengthen the entity's internal control system.
2. Such measures may include, in particular:
 - 1) closing the procedure without further action (if the report is not confirmed);
 - 2) conducting an interview, drawing the employee's attention;
 - 3) disciplinary punishment in accordance with the Labour Code, deprivation of bonus, etc.
 - 4) changes or rotations in posts;
 - 5) changes to internal procedures;
 - 6) taking civil law actions concerning, e.g. contracts concluded, repair of damage, payment of compensation;
 - 7) submission of a request for disciplinary proceedings;
 - 8) filing a report on reasonable suspicion of an offence (if evidence is gathered);
 - 9) informing the relevant services (if there is circumstantial evidence).
3. The General Director of Andros Polska Sp. z o.o. determines further actions and the persons responsible for their implementation. The Infringement officer monitors the implementation of these actions and provides assistance to those responsible.
4. The Infringement officer shall inform the whistleblower of the findings within the time limit as described in § 4 of the Procedure.
5. The findings made, the measures approved and their implementation are recorded in the Register of reported infringements.

§14

REGISTER OF REPORTED IRREGULARITIES

1. The Register of reported infringements records every report of infringement, regardless of the subsequent course of the investigation.
2. The Infringement officer at Andros Polska Sp. z o.o. is responsible for maintaining the Register of reported infringements.
3. The Register of reported infringements shall include, in particular: :
 - 1) report number;
 - 2) subject of infringement;
 - 3) personal data of the whistleblower and the person concerned necessary to identify them;
 - 4) whistleblower's contact details;
 - 5) date of the report;
 - 6) information on the follow-up actions;
 - 7) date of closure of the case.
4. Template Register of reported infringements is attached as **Appendix 6** to this Procedure
5. In addition to maintaining the Register, the Infringement officer shall, subject to the rules of confidentiality, keep all evidence, documents and information in the Register of Internal Reports collected in the course of the analysis and information relating to the processing of the report for a period of 3 years, starting from the end of the calendar year in which the follow-up actions were completed, or after the completion of the proceedings initiated by those actions.

§15

PROTECTION OF THE WHISTLEBLOWER'S PERSONAL DATA AS WELL AS THAT OF THE PERSON CONCERNED

**AND
THIRD PARTIES IDENTIFIED IN THE REPORT**

1. This procedure and the Act do not exclude the protection of personal data, including information obligations, provided by the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 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), although certain specific rules may arise from the provisions of the Act.
2. The whistleblower's personal data shall not be disclosed to unauthorised persons, except with the whistleblower's express consent.
3. The principle described in paragraph 2 above does not apply in the case of proceedings by public authorities or courts, and disclosure is a necessary and proportionate legal obligation.
4. After receiving a report from a whistleblower, the infringement officer, on behalf of Andros Polska Sp. z o.o., processes personal data only to the extent necessary to accept the report or to take possible follow-up action.
5. Personal data that is not relevant to the processing of the report shall not be collected and, if accidentally collected, shall be subject to immediate deletion, which shall take place within 14 days of the determination that it is not relevant.
6. The protection of personal data described in this paragraph is covered by separate internal procedures for personal data processed by Andros Polska Sp. z o.o.. Additionally, it is ensured that the internal reporting procedure and the associated processing of personal data prevents unauthorised persons from gaining access to the information covered by the reporting and ensures that the confidentiality of the identity of the whistleblower, the person concerned and the third party identified in the report is protected. The protection of confidentiality applies to information from which the identity of such persons can be directly or indirectly identified.
7. For accepting and verifying reports, following up and processing the personal data of the persons referred to in paragraph 6 above, Andros Polska Sp. z o.o. shall only allow persons with its written authorisation to do so. These persons are obliged to maintain secrecy with regard to the information and personal data they have obtained in the course of receiving and verifying and following up on the reports, even after the termination of the employment or other legal relationship under which they have performed this work.
8. Article 14(2)(f) of the General Data Protection Regulation (on the indication of the source of personal data or whether they are derived from publicly available sources) will not apply unless the whistleblower: did not have reasonable grounds to believe that the infringement information being reported or disclosed to the public was true at the time of reporting or public disclosure and constituted infringement information, or gave his or her explicit consent to the disclosure of their identity.
9. Article 15(1)(g) of the General Data Protection Regulation will not apply to the communication of the source of the personal data unless the whistleblower: did not have reasonable grounds to believe that the infringement information being reported or disclosed to the public was true at the time the report or public disclosure was made and constituted infringement information, or gave their express consent to such communication.
10. Information on the processing of personal data for the whistleblower under art. 13 of the GDPR and the person affected by the report and third parties identified in the report under art. 14 of the GDPR is attached as **Appendix 7** to this Procedure.

**§16
FINAL PROVISIONS**

1. The General Director of Andros Polska Sp. z o.o. authorises and obliges the Violation Officer to maintain the Register of Internal reports in a manner consistent with the provisions of the Act.
2. This procedure has been subject to consultation as required by art. 24 of the Act.
3. Employees become familiar with the procedure in the manner customary at the Employer's premises, by announcing the text of the procedure and displaying it in a place intended for announcements accessible to employees. It is the responsibility of each Employee to be familiar with the contents of this procedure and to comply with its principles. Applicants for employment at Andros Polska Sp. z o.o. will be informed of this procedure when recruitment or negotiations preceding the conclusion of a contract with that person commence.
4. Any changes to this Procedure must be in writing and communicated to all persons affected.
5. Amendments to this Procedure are made by order of the Director of Andros Polska Sp. z o.o. .

Appendices to this Procedure:

- 1) Appendix 1 – Template report on infringements – specimen form
- 2) Appendix 2 – Template authorisation for verification of reports, follow-up actions and processing of the personal data of the whistleblower, the reported person or third parties identified in the report – specimen form
- 3) Appendix 3 – Template acknowledgement of receipt of report – specimen form
- 4) Appendix 4 – Template ordinance concerning the establishment of an infringements team – specimen form
- 5) Appendix 5 – Template declaration of confidentiality by the member of the infringement team – specimen form
- 6) Appendix 6 – Template register of reports – specimen form
- 7) Appendix 7 – Information on the processing of personal data for the whistleblower under art. 13 of the GDPR and for the subject of the report and third parties identified in the report under art. 14 of the GDPR.

Prepared by	Approved by	Managed by
Tomasz Okoniewski Marek Gołąb Marta Krajewska	Jolanta Zuber	Magdalena Klimczak

signature	signature	signature
-----------	-----------	-----------

* in the paper form of the Application Form, if there is not enough space, please continue with this point on a separate sheet of paper

MANDATORY INFORMATION:

1. Details of the person submitting the Report:

Full name

Department / division, position or method of cooperation with Andros Polska sp. z o.o

2. Report date:.....

3. Description of the Infringement¹ - factual state (circumstances, behaviour, timeframe of the Infringement, etc.),

4. Indication of evidence

5. Identification of witnesses:

Full name, position/type of cooperation with Andros Polska Sp. z o.o. and the circumstance to which it may refer:

- 1)
- 2)
- 3)

6. Indication of the perpetrator(s) of the infringement

Full name and position/type of cooperation with Andros Polska Sp. z o. o. :

- 1)
- 2)

7. Indication of possible Victim (if applicable/known)

Full name and position/type of cooperation with Andros Polska Sp. z o.o.:

¹ **Infringement** is a behaviour contrary to generally applicable laws and regulations in the scope that directly or indirectly concerns the Company, in particular those constituting a tort, breach of labour law, public procurement law, product safety and compliance, environmental law, competition law and personal data protection law, as well as behaviour contrary to the internal regulations in force in the Company preventing corruption and unethical behaviour, mobbing, counteracting non-compliance and ensuring compliance with regulations on product safety and personal data protection.as well as conduct that does not comply with the Company's internal regulations preventing corruption and unethical conduct, mobbing, preventing non-compliance, and ensuring compliance with product safety, environmental protection, competition protection and personal data protection laws. It is also a breach if the Employee contributes to the occurrence or continuation of the infringement or to the occurrence or increase in the extent of the damage resulting from such conduct.

- 1)
- 2)

8. How the Whistleblower would like to receive feedback on the processing of the Report

Please indicate at least one:

- Phone:*.....
- E-mail address:*
- Address for correspondence*
- Other (please specify)*

If the person submitting the Report does not wish to indicate how they wish to be contacted, please write “I declare that I do not wish to provide my details for feedback on the Report”.

9. Other notes:

10. Signature of the Whistleblower _____

Notation of the date of receipt of the Report

Date of receipt of the Report _____

The Report was submitted:

- in writing
- orally – recorded by (full name) _____

Name of the person accepting the Report: _____

Signature of the person accepting the Report:

Appendix 2	TEMPLATE AUTHORISATION TO RECEIVE 1 VERIFICATION OF REPORTS, FOLLOW-UP ACTIONS AND PROCESSING OF THE PERSONAL DATA OF THE WHISTLEBLOWER, THE REPORTED PERSON OR THIRD PARTIES IDENTIFIED IN THE REPORT
------------	---

**AUTHORISATION TO PROCESS PERSONAL DATA
for which Andros Polska Sp. z o.o. is the controller.**

Full name of the authorised person:	
Date of granting authorisation:	

Scope of the authorisation

I authorise you to process personal data to the extent necessary to receive and verify Submissions and to follow up on the Reports received by the Controller from the Whistleblowers.

The authorisation includes the right to process the data of the Whistleblowers and the persons indicated in the Reports submitted by the Whistleblowers to the extent necessary for the implementation of the Procedure for reporting violations of the law, follow-up actions and protection of whistleblowers at Andros Polska Sp. z o.o.

The indicated activities will be carried out using equipment and tools provided by the Controller.

The authorisation covers data collection, data inspection, data copying, data transfer, application of pseudonymisation, destruction when no longer useful.

I oblige you to keep confidential any protected information to which you gain access in the course of accepting and verifying internal reports, as well as the follow-up and methods for safeguarding such information also after the termination of the employment relationship or any other legal relationship under which you perform this work.

The authorisation shall expire upon cessation of the tasks related to the handling of Whistleblowers' reports, unless revoked earlier.

(legible signature of the person granting the authorisation)

Appendix 2	TEMPLATE AUTHORISATION TO RECEIVE 1 VERIFICATION OF REPORTS, FOLLOW-UP ACTIONS AND PROCESSING OF THE PERSONAL DATA OF THE WHISTLEBLOWER, THE REPORTED PERSON OR THIRD PARTIES IDENTIFIED IN THE REPORT
------------	--

Declaration by the authorised person

I declare that I have familiarised myself with the personal data protection policies and procedures in force at Andros Polska Sp. z o.o. as well as with the internal Procedure for reporting violations of the law, taking follow-up actions and protecting whistleblowers at Andros Polska Sp. z o.o. and I undertake to comply with the principles contained therein.

I undertake to keep any protected information to which I gain access, and the methods of securing it, confidential even after the termination of the authorisation or the termination of the employment or other legal relationship under which the work is performed.

I declare that in the performance of my duties I will ensure due confidentiality of the Signaller's data and the data contained in the reports, in particular by applying pseudonymisation during the processing of the report in order to ensure due protection of the Whistleblower. I will also apply the principle of confidentiality and pseudonymisation to the data of individuals, contained in the report, in order to enable an effective investigation.

I understand that the personal data processing authorisation I have been granted will automatically expire when I cease to perform my personal data processing function (unless the authorisation is revoked earlier).

(legible signature of the person receiving the authorisation)

**CONFIRMATION OF RECEIPT OF REPORT
OF INFRINGEMENTS/IRREGULARITIES**

I hereby acknowledge receipt of the report of infringements/infringements

made by you.....

on concerning

.....

according to the report form

It is hereby determined that the Submitter has been granted/refused* the Whistleblower status.

The refusal to grant Whistleblower status to the Submitter is based on the following considerations:

.....

**delete as appropriate*

.....
date, legible signature of the person authorised to receive
and register the report

Łopatki, this..... .. of the amount of debt

**Order of the General Director of Andros Polska Sp. z o.o. (“Employer”)
on the appointment of the Infringement team to consider
Reports of [...]**

1. Following the receipt by the Employer on [...] of a report concerning [...] (“Report”), I decide to initiate proceedings to clarify the validity of the Report.
2. The investigation will be conducted by the Infringement team, of which, in order to ensure transparency and objective examination of the report, I appoint:
 1. [...]
 2. [...]
 3. [...]
3. This Order shall enter into force on the date of its issue.

(legible signature of the General Director)

Łopatki, this of the amount of debt

(name of the declarant)

(Function)

EXPORT CONTROL STATEMENT

I, the undersigned, in my capacity as an appointed member of the Infringement team/person participating in the work of the Team in an advisory capacity*, considering the Report dated , about:

- 1)
 - 2)
 - 3)
- ("Clarification investigation")

I declare that:

- 1) I am not a spouse, relative or relation by affinity up to and including the second degree of consanguinity of any of the persons involved in the proceedings, nor do I have such a legal or factual relationship with any of those persons as to cast doubt on my impartiality.
- 2) I undertake to keep confidential any personal data of the persons concerned and any information obtained in the course of or in connection with this Investigation to the extent set out in the Procedure for reporting violations of the law, follow-up actions and protection of whistleblowers at Andros Polska Sp. z o.o.

(legible signature of the declarant)

Appendix 7	Information on the processing of personal data for the Whistleblower under art. 13 of the GDPR and the person affected and third parties identified in the report under art. 14 of the GDPR
------------	---

Information clause pursuant to art. 14(1) and (2) of the GDPR in relation to the processing of personal data of the data subject and third parties identified in the report.

1. The controller of your personal data is Andros Polska Sp. z o.o. with its registered office in Łopatki 37A,24-160 Wąwolnica.
2. You may contact the Controller on matters relating to the processing of your personal data and the exercise of your rights under the GDPR using the above address details or with the Controller 's designated Data Protection Officer at the e-mail address: iod@andros.pl
3. Your personal data has been provided in a whistleblowing report as the subject of the report or a third party named in the report and will be processed for the purpose of conducting investigations in connection with the handling of internal reports on the basis of art. 6(1)(c) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 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 L of 2016, No. 119, page 1, as amended) – hereinafter the GDPR – the controller's duty, in connection with the provisions of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws, item 928).
4. The controller will process the following personal data, as indicated in the whistleblower's report: , *(to be completed in accordance with the facts)*
– as personal data relating to the reported person, defined as the natural person identified in the report or public disclosure as the infringer or as the person with whom the infringer is associated.
5. Your personal data was provided by the whistleblower, i.e. (please specify the data of the whistleblower, if the whistleblower has consented to the disclosure of their identity or if the whistleblower has not complied with the requirements set out in art. 6 of the Whistleblower protection act)
6. **Protecting the identity of the persons named in the report:** Your personal data shall not be disclosed to unauthorised persons (i.e. persons other than those authorised to receive and verify your report).
7. The controller shall ensure the confidentiality of your data in connection with the investigation of a report received. Therefore, data can be made available only to entities authorised to do so by law and, in the case of outsourcing the service to another entity for the purpose of receiving and verifying reports, also to this entity – on the basis of a contract concluded for the entrustment of data processing.
8. Personal data processed for the purpose of investigation in connection with the acceptance of a report and 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 report was transmitted or the follow-up action was completed, or after the proceedings initiated by those actions have been terminated. Personal data that is not relevant for the processing of the report is not collected and, if accidentally collected, is deleted immediately. The deletion of this personal data shall take place within 14 days of the determination that it is not relevant to the case.
9. You have the right of access to the content of your data, with the proviso that the provision of art. 15(1)(g) of the GDPR regarding the communication of the source of the personal data does not apply unless the whistleblower does not comply with the conditions indicated in art. 6 or has expressly consented to such communication. You have the right to rectify your

Appendix 7	Information on the processing of personal data for the Whistleblower under art. 13 of the GDPR and the person affected and third parties identified in the report under art. 14 of the GDPR
------------	---

personal data, to erase your data in cases provided for by law and to restrict processing.

10. You have the right to lodge a complaint against the processing carried out by the Administrator to the President of the DPA (uodo.gov.pl), address: Urząd Ochrony Danych Osobowych [Office for Personal Data Protection], ul. Stawki 2, 00-193 Warsaw.
11. The provision of your personal data is voluntary (in the whistleblower report).
12. Your data will not be shared with a third country or international organisation.
13. Your data will not be subject to profiling or automated decision-making.

Appendix 7	Information on the processing of personal data for the Whistleblower under art. 13 of the GDPR and the person affected and third parties identified in the report under art. 14 of the GDPR
------------	---

Information clause pursuant to art. 13(1) and (2) of the GDPR in relation to the processing of a whistleblower's personal data for the purpose of accepting a report and conducting an investigation under the Whistleblower protection act.

1. The controller of your personal data is Andros Polska Sp. z o.o. with its registered office in Łopatki 37A,24-160 Wąwolnica.
2. You may contact the Controller on matters relating to the processing of your personal data and the exercise of your rights under the GDPR using the above address details or the Controller's designated Data Protection Officer at the following e-mail address: iod@andros.pl
3. Your personal data will be processed on the basis of:
 - 1) Art. 6(1)(b) and (c) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 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 L of 2016, No. 119, page 1, as amended) – hereinafter the GDPR – the controller's duty, in connection with the provisions of the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws 928), in order to carry out tasks related to the handling of internal reports,
 - 2) art. 9(2)(g) RODO in connection with the provisions of the Whistleblower protection act, if such personal data is contained in a whistleblower's report.
4. **Protecting the identity of the whistleblower:** Your personal data shall not be disclosed to unauthorised persons (i.e. persons other than those authorised to receive and verify your report), except with your express consent.
5. **Specific cases where disclosure may occur:** Your data may be disclosed in connection with investigations by public authorities or pre-trial or judicial proceedings conducted by the courts, including in order to guarantee your rights of defence, where such action is a necessary and proportionate obligation under the law. Prior to making such a disclosure, the competent public authority or the competent court will notify you by sending you a paper or electronic explanation of the reasons for the disclosure of your personal data. Notification shall not be given if it may jeopardise an investigation or pre-trial or judicial proceedings.
6. The controller shall ensure the confidentiality of your data in connection with the request received.
Accordingly, the data may only be made available to entities authorised to do so by law and, in the case of outsourcing the service to another entity for the purpose of receiving and verifying requests, to that entity as well - on the basis of a concluded data processing outsourcing agreement.
7. Personal data processed in connection with the acceptance of a report and 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 report was transmitted or the follow-up action was completed, or after the proceedings initiated by those actions have been terminated. Personal data that is not relevant for the processing of the report is not collected and, if accidentally collected, is deleted immediately. The deletion of this personal data shall take place within 14 days of the determination that it is not relevant to the case.
8. You have the right to request access to your personal data, as well as to rectify (amend) the data. You also have the right to request data deletion or restriction of processing, as well as to object to processing, but only if further processing is not necessary for the controller to comply with a legal obligation and there are no other overriding legal grounds for processing;
9. You have the right to lodge a complaint against the processing carried out by the Administrator to the President of the DPA (uodo.gov.pl), address: Urząd Ochrony Danych Osobowych [Office for Personal Data Protection], ul. Stawki 2, 00-193 Warsaw.
10. The provision of data in the report is voluntary but necessary for us to accept and verify the report. Anonymous reports will

Appendix 7	Information on the processing of personal data for the Whistleblower under art. 13 of the GDPR and the person affected and third parties identified in the report under art. 14 of the GDPR
------------	---

not be processed. If you do not provide us with your contact details, we will not be able to confirm receipt of your report and keep you informed of the progress of our activities relating to your report.

11. Your data will not be shared with a third country or international organisation.
12. Your data will not be subject to profiling or automated decision-making.