

**Procedure for reporting  
violations  
and taking follow-up actions  
at  
Infolet Sp. z o.o.**

*The purpose of the Procedure for reporting violations and taking follow-up actions is:*

- *to meet the requirements arising from the provisions 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;*
- *to meet the requirements arising from the provisions of the Act of 23 May 2024 on the protection of whistleblowers (Journal of Laws 2024, item 928);*
- *to create channels for reporting violations and a framework for taking follow-up actions;*
- *to protect persons reporting cases of violations.*

## **§ 1.**

1. The Procedure for reporting violations and the protection of persons making reports is intended to enable employees to report violations of the law in a work-related context and to provide whistleblowers with appropriate and effective protection against retaliatory actions that could be taken in connection with the report.
2. The Procedure does not cover reports submitted anonymously. Reports submitted anonymously are not recognized.
3. Reports of violations are considered following the following principles:
  - a) Confidentiality – the Employer ensures the confidentiality of the person submitting the report and the person assisting in submitting the report if the report contains their personal details. Suppose the person submitting the report wishes to reveal their identity. In that case, they may do so independently, and the information about their identity will remain protected. All activities carried out under the Procedure are confidential.
  - b) Impartiality – each report is handled with the principles of impartiality.
  - c) Equality – how the report is handled is not influenced by the communication channel of the person submitting the report.
  - d) Speed – each report should be handled without undue delay within the deadlines specified in the Procedure.
  - e) Principles of good faith – it is presumed that each report is made in good faith, i.e. the person submitting the report is convinced of its validity.
  - f) Expertise—Reports under the Procedure are handled with the broad participation of professional external entities.

## **§ 2.**

The terms used in the Procedure shall be understood as:

- 1) contact address – correspondence address or e-mail address of the whistleblower provided in the report of a violation of the law;

- 2) follow-up action – action taken by the Employer or a public authority to assess the integrity of the information contained in the report and to counteract the violation of the law that is the subject of the report, in particular through explanatory proceedings, initiation of an inspection or administrative proceedings, filing charges, action taken to recover financial resources or closing the Procedure carried out as part of the internal Procedure for reporting violations of the law and taking follow-up action or the Procedure for receiving external reports and taking follow-up action;
- 3) retaliatory actions – direct or indirect action or omission in a work-related context, which is caused by a report or public disclosure, and which violates or may violate the rights of the whistleblower or causes or may cause unjustified damage to the whistleblower, including groundless initiation of proceedings against the whistleblower;
- 4) information about a violation of the law – information, including a reasonable suspicion regarding an actual or potential breach of the law that has occurred or is likely to happen at the Employer where the whistleblower participated in the recruitment process or other negotiations preceding the conclusion of the contract, works or worked, or in another legal entity with which the whistleblower maintains or maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of the law;
- 5) feedback – information provided to the whistleblower on planned or undertaken follow-up actions and the reasons for such actions; 6) work-related context – past, present or future activities related to the performance of work based on an employment relationship or other legal relationship constituting the basis for the provision of work or services or performing a function with the Employer or on its behalf, within the framework of which information about a violation of the law was obtained, and there is a possibility of experiencing retaliatory actions;
- 7) violation of the law – an action or omission that is unlawful or is intended to circumvent the law in the areas indicated in § 3 of the Procedure;
- 8) person to whom the report relates – a natural person, a legal person or an organizational unit without legal personality, to which the law grants legal capacity, indicated in the report or public disclosure as the person who violated the law, or as a person with whom the person who violated the law is associated;
- 9) a person assisting in making the report – a natural person who assists the whistleblower in the report or public disclosure in the context of work-related and whose assistance should not be disclosed;
- 10) person associated with the whistleblower – a natural person who may experience retaliatory actions, including a co-worker or the closest person to the whistleblower within the meaning of art. 115 § 11 of the Act of 6 June 1997 – Penal Code);
- 11) employer – Infolet Sp. z o.o.;
- 12) internal Procedure – This Procedure for reporting violations and taking follow-up actions;
- 13) whistleblower – a natural person who reports or publicly discloses information on violations obtained in a work-related context;
- 14) public disclosure – providing information about a violation of the law to the public;
- 15) Act – Act of 23 May 2024 on the protection of whistleblowers (Journal of Laws 2024, item 928);
- 16) reporting – oral or written internal reporting or external reporting;

17) anonymous report – a report made by a person whose identity cannot be identified;

18) internal report – oral or written information provided to the Employer

about a violation of the law;

19) external report – oral or written information provided to the Commissioner for Human Rights or a public authority about a violation of the law.

### **§ 3.**

1. The subject of the report may be violations of the law concerning:

a) corruption;

b) protection of privacy and personal data;

c) security of networks and ICT systems;

d) financial interests of the State Treasury of the Republic of Poland, a local government unit and the European Union;

e) the internal market of the European Union, including public law principles of competition and state aid and taxation of legal persons.

2. A whistleblower is:

a) a job applicant

b) an employee;

c) a temporary employee;

d) a person providing work on a basis other than an employment relationship, including based on a civil law contract;

e) an entrepreneur;

f) a proxy;

g) shareholder or partner;

h) member of the Employer's body;

i) person performing work under the supervision and management of a contractor, subcontractor, or supplier;

j) trainee;

k) apprentice.

3. The whistleblower, the person assisting in making the report, the person associated with the whistleblower, and the legal person or other organizational unit assisting the whistleblower or associated with him, in particular being the property of the whistleblower or employing him, is subject to protection from the moment of making the report or public disclosure, provided that he had reasonable grounds to believe that the information that is the subject of the report or public

disclosure is accurate at the time of making the report or public disclosure and that it constitutes information about a violation of the law.

#### § 4.

1. The Employer is responsible for ensuring the implementation of the Procedure, including providing the resources necessary to carry out the tasks resulting from the Procedure.

2. The following persons are responsible for performing the tasks resulting from the Procedure:

1) **The Management Board**, which actively participates in the implementation of the Procedure, through:

a) personal involvement in the development of the system for reporting violations of the law,

b) promoting an organizational culture based on counteracting all violations of the law,

c) providing financial, organizational, and personnel resources enabling the development of the system for counteracting violations of the law,

d) establishing and dividing responsibilities among employees in a way that ensures the effectiveness of the system for reporting violations of the law,

e) reporting violations of the law to the appropriate authorities,

f) taking specific actions in the event of confirmation of a violation of the law,

2) **The Representative for reporting violations of the law, appointed by the Management Board**, performs tasks ensuring the efficient functioning of the system for reporting violations of the law, in particular through:

a) receiving reports of violations of the law,

b) confirming the receipt of a report of a violation of the law,

c) providing feedback to whistleblowers,

d) maintaining a register of reports of violations of the law,

e) fulfilling the information obligation towards the person reporting a violation of the law,

f) ensuring confidentiality of the person reporting a violation of the law;

g) conducting information campaigns among employees aimed at consolidating a positive perception of activities in reporting violations of the law and promoting an attitude of civic responsibility,

h) conducting follow-up activities aimed at explaining the causes and circumstances of violations of the law, identifying the persons responsible, and securing evidence, in particular by:

- ensuring that each report of a violation of the law is considered,

- taking follow-up actions,

- ensuring the confidentiality of follow-up actions,

- ensuring impartiality and due diligence during the proceedings,

- preparing a report on follow-up actions together with appropriate recommendations for the Management Board,

3) **Managers of organizational units** cooperate with the Representative for Reporting Violations of the Law in the scope of:

- a) monitoring compliance with the rules of conduct by subordinate employees,
- b) explaining the circumstances of the events described in the report
- c) ensuring conditions in the subordinate organizational unit that are conducive to early detection and removal of violations of law,

4) **Employees or Contractors:**

- a) respect ethical values and legal regulations when performing assigned tasks,
- b) report all violations of law on an ongoing basis,
- c) provide information necessary to clarify violations of law,
- d) in internal contacts and contacts with external clients, present an attitude conducive to counteracting all law violations.

## § 5.

1. Internal reports may be submitted through confidential reporting channels operating at the Employer, in particular:

- a) in the form of a letter to the Employer's address with the note "Report of violation", "Whistleblower", or other equivalent, without providing the sender's details on the envelope;
- b) in person to the designated person - the Representative for reporting violations of law;
- c) by placing the letter in the mailbox placed on the Employer's premises; d) via e-mail to the address: [sygnalista@infolet.pl](mailto:sygnalista@infolet.pl);

2. The report may be:

- a) public, when the whistleblower agrees to disclose their identity to persons involved in explaining the report;
- b) confidential, when the whistleblower does not agree to disclose their identity, and the data is subject to confidentiality.

3. None of the whistleblower's personal data will be disclosed without his/her express consent, except when disclosure is a necessary and proportionate obligation resulting from legal provisions in connection with explanatory proceedings conducted by public authorities or preparatory or judicial proceedings undertaken by courts, including to guarantee the right to defence of the person concerned by the report.

## **§ 6.**

1. The report of a violation of the law should include in particular:
  - a) indication of the whistleblower's personal data, in particular the contact address;
  - b) indication of the circumstances of the violation, in particular the date, place, persons participating in or who may have information about the breach,
  - c) indication of evidence, if possible.
2. The template for reporting violations of the law constitutes appendix no. 3 to the Procedure.
3. In the Register of internal reports, the Representative for reporting violations of the law collects the following information:
  - a) report number;
  - b) subject of the violation;
  - c) personal data of the whistleblower and the person concerned by the report, necessary to identify these persons;
  - d) contact address of the whistleblower;
  - e) date of reporting;
  - f) information on the follow-up actions taken;
  - g) date of closing the case.
4. Personal data and other information in the Register of Internal Reports are stored for 3 years after the end of the calendar year in which the follow-up actions were closed or after closing the proceedings initiated by these actions.
5. The report may additionally be documented with collected evidence and a list of witnesses.
6. Each report is registered in the Register of Reports regardless of the further course of the explanatory proceedings. The template for the Register of Reports constitutes Appendix No. 5 to the Procedure.
7. The Register of Reports may be kept in paper or electronic form, including using an IT system, with access to the Register only granted to authorized persons.
8. The Register of Reports is protected against access by unauthorized persons in a manner that ensures its integrity and data protection against loss or unauthorized modification.
9. The Register of reports should be kept in a reliable, systematic manner and reflect the actual course of action.

## **§ 7.**

1. The reports referred to in § 5 are registered by the Commissioner for Reporting Violations of the Law, who sends confirmation of receipt of the report within 7 days.

2. The Commissioner for Reporting Violations of the Law verifies the report and then decides on the follow-up action.

3. Follow-up action is carried out without undue delay.

4. Feedback is provided within 3 months from the date of confirmation of receipt of the internal report or – in the event of failure to confirm receipt of the report – 3 months from the expiry of 7 days from the date of making the internal report unless the whistleblower did not provide a contact address to which the feedback should be sent.

5. In the event of making a report concerning:

a) the Representative for reporting violations of the law - the Members of the Management Board should be immediately informed, providing them with all documents, and the Representative for reporting violations of the law is excluded from conducting any activities related to the report made. The Management Board decides on further actions; in particular, it indicates the persons conducting activities reserved for the Representative for reporting violations of the law.

## **§ 8.**

1. Reports are treated confidentially and with due seriousness and diligence, and the principle of impartiality and objectivity applies to their consideration.

2. During the consideration of reports, all participants in the proceedings are obliged to exercise due diligence to avoid making decisions based on erroneous and unfounded accusations that are not supported by facts and evidence collected while respecting the dignity and good name of employees and persons concerned by the report.

3. The Employer shall take all possible actions to investigate the report effectively, particularly before leaving it unrecognized.

4. After receiving the report, the Representative for Reporting Violations of the Law shall conduct an initial analysis of it, particularly in terms of the data provided necessary to consider it, and if necessary, contact the person making the report.

5. After conducting an initial assessment of the report's validity, if there is a likelihood of a violation, follow-up actions shall be taken.

Otherwise, the report shall be left without consideration.

6. The Commissioner for Reporting Violations of Law must prepare a note on all activities undertaken as part of follow-up activities, such as explanatory interviews and inspection of documents, objects, or records in the IT system.

7. Activities cannot be undertaken by the person concerned by the report, by the person whose direct superior is affected by the report, or by a person directly subordinate to the person making the report. The Employer must be informed immediately of such a situation. In such a case, the Employer shall designate other persons to conduct activities as part of the follow-up activities.

8. A person participating in the follow-up activities may be an employee of another organizational unit or an external entity if they have the knowledge and experience necessary to conduct such proceedings. In such a case, these persons must submit a declaration of confidentiality before commencing any activities undertaken as part of the follow-up activities.

9. In a situation where any circumstances may affect the impartiality of the actions taken by any of the persons conducting activities as part of the follow-up actions, these persons shall refrain from taking action and immediately notify the Employer of such circumstances. In such a case, the Employer shall designate other persons to conduct activities as part of the follow-up actions.

#### **§ 9.**

1. As part of the follow-up actions, the Representative for Reporting Violations of the Law may summon for interviews any persons who may have knowledge or connection with the report and the reporting person to conduct an explanatory interview. In such a case, the summoned persons are obliged to appear and provide documents and information necessary to establish all the circumstances of the report.

2. As a result of the follow-up actions, the report may be deemed:

- a) justified, in which case corrective actions are taken, or law enforcement agencies are notified;
- b) unfounded (not confirmed), in which case the report is left without consideration.

3. A report made in bad faith, particularly a false report or a report that defames another natural or legal person, may be considered a severe breach of essential employee duties. In the case of reports made by persons indicated in § 3 sec. 2 letters f and g, this may constitute a reason for the Employer to terminate the contract. This does not exclude the possibility of pursuing claims for damages against the person making the report in bad faith.

4. The Representative for Reporting Violations of the Law shall prepare a report on the activities carried out, including a detailed description of the report made and the violations of the regulations indicated therein.

5. As part of the follow-up actions, the Employer should eliminate the effects of the violation and minimize the risk of its occurrence in the future, in particular by:

- a) initiating disciplinary proceedings;
- b) implementing new organizational solutions;
- c) implementing educational activities for staff;
- d) making personnel changes;
- e) submitting a notification of suspicion of committing a crime.

#### **§ 10.**

1. Protection applies to whistleblowers, persons assisting in making a report, and persons associated with the whistleblower if they acted in good faith, i.e. based on a reasonable suspicion existing at the time of making the report, based on information in their possession that objectively substantiates the reported irregularities and provided information on the violations specified in § 3 of the Procedure.

2. Protection applies to legal persons or other organizational units assisting the whistleblower or associated with him, particularly those owned by the whistleblower or employing him.

3. The persons referred to in par. 1 and par. 2 are subject to protection only in the scope of the reports made.

#### **§ 11.**

1. The whistleblower may make an external report without first making an internal report.
2. External notification is accepted by the Commissioner for Human Rights or a public body.
3. External notification may be made orally or in writing. The provisions of art. 26 sec. 2-8 shall apply accordingly.

4. External notification in document form may be made:

a) to the Commissioner for Human Rights, in document form, i.e.:

- in paper form - by sending to the correspondence address: al. Solidarności 77, 00-090 Warsaw; - in electronic form - by sending to the e-mail address or the address of the electronic mailbox, or the address for electronic delivery, indicated by the Commissioner for Human Rights on the website: <https://bip.brpo.gov.pl/pl>,

b) to Public Authorities, which are the supreme and central bodies of government administration, local bodies of government administration, bodies of local government units, other state bodies and other entities performing tasks in the scope of public administration by operation of law, competent to take follow-up actions in the areas indicated in point 1, in documentary form, i.e.:

- in paper form - by sending to the correspondence address indicated by the public authority receiving the notification in the Public Information Bulletin of the given authority;

- in electronic form - by sending to the e-mail address or the address of the electronic mailbox, or the address for electronic delivery, indicated by the public authority receiving the notification, or via the dedicated online form or application indicated by the public authority as the application competent to submit notifications in electronic form, indicated by the given authority in the Public Information Bulletin.

c) in appropriate cases - to institutions, bodies, or organizational units of the European Union.

#### **§ 12.**

1. The Employer shall protect the whistleblower, the person assisting in making the report, and the person associated with the whistleblower against any possible retaliatory actions, as well as against harassment, discrimination, and other forms of exclusion or harassment by other employees.

2. Prohibited retaliatory actions include in particular:

a) refusal to enter into an employment relationship;

b) termination or termination without notice of the employment relationship;

c) failure to conclude a fixed-term employment contract or an indefinite-term employment contract after termination of the trial period employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after

termination of the fixed-term employment contract - if the whistleblower had a justified expectation that such a contract would be concluded with him;

d) reduction in the amount of remuneration for work;

e) suspension of promotion or omission from promotion;

f) omission in the award of benefits related to work other than remuneration or reduction in the amount of such benefits;

g) transfer to a lower job position;

h) suspension from the performance of employee or service duties;

i) transferring the previous duties of a whistleblower to another employee;

j) unfavourable change of the place of work or work schedule;

k) negative assessment of work results or negative opinion on work;

l) 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) unfavourable or unfair treatment;

r) suspension of participation or omission in the selection for participation in training courses improving professional qualifications;

s) unjustified referral for medical examinations, including psychiatric examinations, unless separate provisions provide for the possibility of referring an employee for such examinations; t) actions aimed at making it difficult to find work in a given sector or industry in the future based on an informal or formal sectoral or industry agreement;

u) causing financial loss, including economic loss or loss of income;

w) causing other non-material damage, including infringement of personal rights, particularly the whistleblower's good name.

3. In providing protection referred to in par. 1, the Employer shall, in particular:

a) take action to ensure respect for the principle of confidentiality and anonymity of data, protection of identity at every stage of the explanatory proceedings, as well as after their completion, subject to § 12;

b) ensure that employees who have been proven to have taken any repressive or retaliatory actions against the person making the report and the person assisting in making the report are punished;

c) obliges the person in charge of the HR unit to constantly (at least for the duration of the explanatory proceedings and a period of 12 months after their completion) monitor the HR situation of the person making the report and the person helping to make the report or the person associated with the whistleblower. Monitoring includes an analysis of the justification for all applications

submitted by the person making the report and the person assisting in making the report concerning a change in their legal and factual situation within the employment relationship (e.g. termination of the employment contract, change in the scope of activities, transfer to another organizational unit/to another job position, job or salary demotion, improvement of competences, additional remuneration granted to employees - allowances, awards, bonuses, change in terms of work - remuneration, full-time employment, working hours, granting the employee vacation/training/unpaid leave, etc.). In the event of finding or suspicion of actions aimed at worsening the legal or factual situation of the person making the report and the person assisting in making the report, the person in charge of the HR unit must inform the Management Board to stop such actions. 4. Actions referred to in par. 3 lit. and include primarily:

- a) limiting access to information only to persons authorized within the framework of the explanatory proceedings, as well as the process of ensuring protection for the person making the report and the person assisting in making the report,
- b) taking from persons authorized to access information, written statements of the obligation to keep confidential the information obtained in the explanatory proceedings or in the process of protecting the person making the report and the person assisting in making the report,
- c) penalizing persons who have been proven to have failed to fulfil the obligation referred to above.

5. The provisions of the paragraph shall apply accordingly to persons providing work or other services on a basis other than an employment relationship, in particular, a contract of mandate or a contract for the provision of services.

### **§ 13.**

1. The whistleblower should be informed of the circumstances in which the disclosure of his or her identity becomes necessary, e.g., in the event of initiating criminal proceedings.
2. The organization of receiving and verifying reports, taking follow-up actions, and the related processing of personal data prevents unauthorized persons from gaining access to the information covered by the report and ensures the confidentiality of the identity of the person making the report and the person concerned by the report. Confidentiality protection applies to information based on which the identity of such persons can be directly or indirectly identified.
3. Only persons with written authorization from the Employer may be allowed to receive and verify reports, take follow-up actions, and process personal data of persons referred to in paragraph 2. Authorized persons are obliged to maintain confidentiality.
4. The Employer shall apply technical and organizational solutions ensuring that the personal data of the reporting person is stored separately from the document or other information carrier containing the report, including, in appropriate cases, removing all personal data of the reporting person from the content of the document or other information carrier immediately after their receipt.

### **§ 14.**

The provisions of the Procedure are subject to review at least once every three years. The Commissioner for Reporting Violations of Law shall prepare a report for the Employer from the review.

#### **§ 15.**

1. Information about the Procedure and the persons responsible for receiving applications shall be published in the manner customarily adopted by the Employer, particularly on notice boards.
2. Each employee or contractor shall submit a declaration of familiarization with the Procedure following the template constituting Annex No. 2 to the Procedure. The declaration shall be kept in the employee documentation or together with the service agreement.
3. Each new employee or contractor shall undergo training in the scope of application of the Procedure within 30 days from the date of employment.
4. Each employee or contractor shall undergo periodic training on the scope of application of the Procedure at least once a year.
5. The Employer shall provide the person applying for employment based on an employment relationship or other legal relationship constituting the basis for the provision of work or services or performing a function or performing service with information on the internal application procedure together with the commencement of recruitment or negotiations preceding the conclusion of the agreement. Information on the Procedure constitutes Annex No. 1 to the Procedure.

#### **§ 16.**

The Procedure shall enter into force 7 days after it is notified to persons performing work in the manner adopted by the Employer.

#### Attachments:

- Attachment No. 1 – Information about the Procedure
- Attachment No. 2 – Employee's declaration
- Attachment No. 3 – Infringement notification form
- Attachment No. 4 – Information on the processing of personal data
- Attachment No. 5 – Infringement register