

# Procedure for internal reporting of legal violations and taking follow-up actions in VTS Polska Spółka z ograniczoną odpowiedzialnością with its registered office in Gdańsk

## 1. PURPOSE

- 1.1. Pursuant to Articles 24 and 25 of the Act of June 14, 2024 on Whistleblower Protection (Journal of Laws, item 928) – hereinafter referred to as the "Whistleblower Protection Act" – the following Procedure for internal reporting of legal violations and taking follow-up actions in VTS Polska Spółka z ograniczoną odpowiedzialnością with its registered office in Gdańsk (hereinafter referred to as "VTS") is established.
- 1.2. This Procedure specifies:
  - 1.2.1. the principles and procedure for reporting by Whistleblowers Information on a Violation of Law, including justified suspicions of violations of law that have occurred or are likely to occur at VTS, or information regarding attempts to conceal such violations of law;
  - 1.2.2. the method of Internal Reporting by the Whistleblower;
  - 1.2.3. the principles and timeframe for confirming the receipt of a Report of a Violation of Law;
  - 1.2.4. the principles of Follow-up Actions by VTS to verify the authenticity of Reports and to inform Whistleblowers of the results of such Follow-up Actions;
  - 1.2.5. information on personal data protection;
  - 1.2.6. information on the register of reports maintained by VTS;
  - 1.2.7. information on the possibility of external reporting.
- 1.3. The acceptance of Reports concerning legal violations is an element of proper and safe management at VTS and serves to enhance the effectiveness of detecting irregularities and taking actions to eliminate and mitigate risks at all organizational levels.
- 1.4. This Procedure was established in consultation with the Representative of VTS employees and collaborators, appointed by a Management Board resolution dated September 13, 2024.
- 1.5. Every employee and collaborator is obliged to familiarize themselves with the content of the Procedure.

## 2. TERMINOLOGY

- 2.1. Wherever the Procedure refers to:
  - 2.1.1. **Follow-up Action** – this shall be understood as a procedure conducted by VTS in connection with a Report, aimed at assessing the authenticity of the information contained in the Report and counteracting the violation of law, which is the subject of the Report, particularly through investigative procedures, initiation of control or administrative proceedings, filing of charges, actions taken to recover financial means, or closure of the procedure executed within this Procedure;
  - 2.1.2. **Information on a Violation of Law** – this shall mean information, including justified suspicion regarding an actual or potential violation of law that has occurred or is likely to occur at VTS;
  - 2.1.3. **Legal Entity or VTS** – this shall mean VTS Polska Spółka z ograniczoną odpowiedzialnością with its registered office at Al. Grunwaldzka 472B, 80-309 Gdańsk, entered into the Register of Entrepreneurs of the National Court Register maintained by the District Court Gdańsk - North in Gdańsk, VII Economic Division of the National Court Register, under KRS number 0000228531, NIP 2040000450, REGON 193116000;
  - 2.1.4. **Person concerned by the Report** – this shall mean a natural person or legal entity indicated in the Report as the person who has committed a violation of law or as a person associated with the one who committed the violation;
  - 2.1.5. **Procedure** – this shall mean this Procedure for internal reporting of legal violations and taking follow-up actions;
  - 2.1.6. **Report or Internal Report** – this shall mean information on a violation of law, as referred to in Section 3.1, submitted by the Whistleblower to VTS through the designated reporting channel;
  - 2.1.7. **Retaliatory Action** – this shall be understood as any direct or indirect action or omission in a work-related context caused by the Report, which violates or may violate the rights of

the Whistleblower or causes or may cause unjustified harm to the Whistleblower, including unfounded initiation of proceedings against the Whistleblower;

- 2.1.8. Whistleblower** – this shall mean a natural person who reports a violation of law in a work-related context, irrespective of the position held, form of employment or cooperation, including an employee, former employee, job applicant, person performing work on a basis other than employment contract, such as under a civil law contract, entrepreneur, partner, member of a legal entity's body, person performing work under the supervision and direction of a contractor, subcontractor, or supplier, including under a civil law contract, trainee, or volunteer.

### 3. SCOPE OF REPORTS

**3.1.** Information reported by the Whistleblower pertains to violations of law, understood as actions or omissions contrary to the law or aimed at circumventing the law, relating to:

- corruption;
- public procurement;
- financial services, products, and markets;
- anti-money laundering and counter-terrorism financing;
- product safety and compliance;
- transport safety;
- environmental protection;
- radiological protection and nuclear safety;
- food and feed safety;
- animal health and welfare;
- public health;
- consumer protection;
- privacy and data protection;
- network and information system security;
- financial interests of the State Treasury, local government units, and the European Union;
- the internal market of the European Union, including competition law, state aid, and corporate taxation;
- constitutional freedoms and human and civil rights in relations between individuals and public authorities, unrelated to the areas mentioned above.

**3.2.** Under this Procedure, the following cannot be reported:

- 3.2.1.** events relating to non-performance or improper performance of employment obligations in areas other than specified in point 3.1. by persons employed by VTS or entities providing services for VTS, as well as its subcontractors or contractors;
- 3.2.2.** circumstances constituting violations of labor law in areas other than specified in point 3.1.;
- 3.2.3.** disputes between employees and collaborators, including competence disputes.

**3.3.** Reporting the events described in Section 3.2 does not entitle the Whistleblower to protection under this Procedure. Such matters should be immediately reported to a direct supervisor or HR manager.

### 4. REPORTING PROCEDURE

**4.1.** The implemented VTS system for receiving Reports allows for the reporting of irregularities through a special, easily accessible channel in a manner that ensures fair and independent consideration of the Report and protection against retaliatory, repressive, discriminatory, or other forms of unfair treatment in connection with the Report.

**4.2.** The Whistleblower submits the Report through a reporting form, the link to which is provided on the website <https://vtsgroup.com/pl> and on the VTS GO Platform.

**4.3.** The Report submitted should include a clear and complete explanation of the subject matter of the Report and should include at least the following information: the date and place of the violation of law or the date and place of obtaining information about the violation of law, a description of the specific situation or circumstances creating the possibility of a violation of law, identification of the entity to which the Report pertains, identification of any witnesses to the violation of law, identification of all evidence and information at the disposal of the Whistleblower

that may be useful in the process of considering the Report, and indication of the preferred method of feedback contact.

- 4.4. Anonymous reports will not be accepted or considered.
- 4.5. The Report shall be made in good faith only. The Whistleblower is protected against Retaliatory Actions from the moment of making the Report only if they had reasonable grounds to believe that the information constituting the subject of the Report was true at the time of making the Report and that it constitutes information on a violation of law.
- 4.6. A person who made a report of false information or is the perpetrator of the violation of law being reported is not entitled to protection provided for Whistleblowers. Moreover, a person who made a report of false information regarding a violation of law is subject to criminal liability and may be subject to a fine, restriction of liberty, or imprisonment for up to 2 years.
- 4.7. Access to the Report made by the Whistleblower through the provided channel is held by: the person authorized to receive Reports and the person authorized to conduct Follow-up Actions.
- 4.8. The Management Board of VTS, by way of resolution, appoints at least one person from among the employees and collaborators of VTS to receive Reports.
- 4.9. The person receiving the Reports and the person conducting the Follow-up Actions acts based on a written authorization granted by VTS and is obliged to maintain confidentiality regarding the information and personal data obtained in the course of receiving and verifying the Report and conducting Follow-up Actions, also after the employment or other legal relationship under which these activities were performed has ended.
- 4.10. Within 7 days of making the Report, the Whistleblower receives confirmation of the Report. Confirmation is made to the contact address provided by the Whistleblower.

## 5. FOLLOW-UP ACTIONS

- 5.1. The Management Board of VTS, by way of resolution, appoints at least one person from among the employees and collaborators of VTS to conduct Follow-up Actions.
- 5.2. A person designated to conduct Follow-up Actions, who from the content of the Report appears to be in any way involved in the action or omission constituting the subject of the Report, shall be excluded from conducting Follow-up Actions.
- 5.3. The person authorized to conduct Follow-up Actions reviews the Report and undertakes Follow-up Actions without undue delay. Follow-up Actions aim to assess the truthfulness of the information contained in the Report, including verifying the Report and further communication with the Whistleblower, and, if justified, requesting additional information concerning the Report and providing feedback regarding the Report.
- 5.4. After verifying the Report and determining that the Report contains truthful information and is justified, the person authorized to conduct Follow-up Actions undertakes actions to counteract the violation of law that is the subject of the Report, including initiating control or administrative proceedings, filing charges, actions taken to recover financial means, or closing the initiated procedure.
- 5.5. The person authorized to conduct Follow-up Actions may decide to refrain from verifying the Report if the Report is obviously untrue or it is impossible to obtain from the Whistleblower additional information necessary to verify the Report.
- 5.6. In verifying the Report, if justified by the factual circumstances described in the Report, specialists and independent consultants may be involved, for example, by providing an opinion on the subject of the Report.
- 5.7. Feedback for the Whistleblower, containing information on planned or undertaken Follow-up Actions and the reasons for such actions, is provided to the Whistleblower no later than within 3 months from the confirmation of receipt of the Report, or, if the confirmation was not provided, within 3 months from the lapse of 7 days after making the Report.
- 5.8. A final protocol is prepared by the person authorized to conduct Follow-up Actions. The protocol includes information on:
  - 5.8.1. the description of the factual situation;

- 5.8.2.** the manner of concluding the case due to the absence or presence of a violation, with an indication of the applied Follow-up Actions, including actions taken to remedy the violation of law, actions taken against the employee or collaborator who committed the violation, and actions aimed at preventing similar violations in the future.

## **6. PROHIBITION OF RETALIATORY ACTIONS**

- 6.1.** Any form of Retaliatory Actions against a Whistleblower following an Internal Report or external report or public disclosure, including threats and attempts to undertake Retaliatory Actions, is prohibited.
- 6.2.** The taking of any repressive, discriminatory, or other forms of unfair treatment of the Whistleblower will be considered a breach of the Procedure and may result in disciplinary responsibility or termination of the contract with VTS.
- 6.3.** The prohibited Retaliatory Actions against a Whistleblower include, in particular:
- refusal to enter into or termination of the employment relationship without notice;
  - failure to enter into a fixed-term employment contract after the termination of a probationary employment contract, failure to enter into another fixed-term employment contract, or failure to enter into an indefinite-term employment contract after the termination of a fixed-term employment contract – in cases where the Whistleblower had a justified expectation of entering into such a contract;
  - reduction of salary;
  - suspension of promotion or omission in promotion;
  - omission in granting benefits other than salary related to work;
  - transfer to a lower position;
  - suspension from performing work duties;
  - assignment of duties previously performed by the employee to another employee;
  - unfavorable change of place of work or work schedule;
  - negative evaluation of work performance or negative opinion about work;
  - imposition or application of a disciplinary measure, including a financial penalty or a measure of a similar nature;
  - coercion, intimidation, or exclusion;
  - mobbing;
  - discrimination;
  - unfavorable or unfair treatment;
  - suspension of participation or omission in selecting for training that enhances professional qualifications;
  - unjustified referral for medical examination, including psychiatric examination, unless separate regulations provide for the possibility of referring an employee to such an examination;
  - actions aimed at hindering future employment in a given sector or industry based on informal or formal sectoral or industry agreements – unless the VTS proves that they acted on objective grounds;
  - causing financial loss, including economic loss or loss of income;
  - causing other non-material damage, including violation of personal rights, especially the good name of the Whistleblower;
  - and any threats or attempts to apply any of the measures mentioned above.
- 6.4.** If work or services were, are, or are to be performed based on a legal relationship other than employment, the provisions of point 6.3. apply accordingly, provided the nature of the work or services does not exclude such application concerning the Whistleblower.
- 6.5.** If work or services were, are, or are to be performed based on a legal relationship other than employment, making an Internal Report, external report or public disclosure may not constitute the basis for Retaliatory Actions or attempts or threats of applying Retaliatory Actions, including in particular:
- 6.5.1.** termination of a contract of which the Whistleblower is a party, especially concerning the sale or supply of goods or the provision of services, withdrawal from such a contract, or its termination without notice;
- 6.5.2.** imposition of an obligation or refusal to grant, restriction, or withdrawal of an entitlement.
- 6.6.** The provisions of this point 6 apply accordingly to a person assisting in making a Report and a person associated with the Whistleblower.

6.7. The provisions of this point 6 apply accordingly to a legal entity or other organizational unit assisting or associated with the Whistleblower, particularly one owned by or employing the Whistleblower.

## **7. PERSONAL DATA PROTECTION**

- 7.1. VTS ensures that only authorized persons have access to the Whistleblower's personal data. The Whistleblower's personal data, which allows the determination of their identity, shall not be disclosed to unauthorized persons unless the Whistleblower consents to its disclosure.
- 7.2. Maintaining confidentiality is intended to guarantee the Whistleblower's sense of security and minimize the risk of Retaliatory Actions or repressive measures. A Whistleblower who has made a Report and whose personal data has been unlawfully disclosed should immediately notify VTS or the person authorized to conduct Follow-up Actions, who is obliged to take measures to protect the Whistleblower.
- 7.3. The identity of the Whistleblower, as well as all information enabling their identification, shall not be disclosed to the entities concerned by the Report, third parties, or other employees and collaborators of VTS, unless with the explicit consent of the Whistleblower. The identity of the Whistleblower and other information enabling their identification may only be disclosed when such disclosure is a necessary and proportionate obligation arising from generally applicable laws in the context of proceedings conducted by national authorities.
- 7.4. The identity of persons concerned by the Report is subject to confidentiality requirements to the same extent as the Whistleblower's identity.
- 7.5. VTS processes personal data to the extent necessary to receive the Report and undertake Follow-up Actions. Personal data that is irrelevant to the consideration of the Report is not collected, and if collected, is deleted. Deletion of such personal data occurs within 14 days from the determination that it is irrelevant to the case.
- 7.6. VTS informs the persons indicated in the Report and the persons concerned by the Report of the principles of processing their personal data, excluding information about the person who made the Report, unless there are grounds for disclosing the Whistleblower's identity, including, among others, when the Whistleblower has explicitly consented to the disclosure of their identity.

## **8. REGISTER OF REPORTS**

- 8.1. Each Report is subject to registration in the register of reports.
- 8.2. The person authorized to conduct Follow-up Actions is responsible for maintaining the register of reports.
- 8.3. The register of reports includes at least: the report number, the date of the report, the subject of the report, the Whistleblower's personal data and the person concerned by the report – necessary to identify these persons, the Whistleblower's contact address, information on Follow-up Actions taken, and the date of case closure.
- 8.4. The register of reports is maintained in compliance with confidentiality principles, and personal data and other information in the register of reports are stored for 3 years after the end of the calendar year in which the Follow-up Actions were completed or after the completion of proceedings initiated by these Actions.

## **9. EXTERNAL REPORTS**

- 9.1. A Whistleblower may submit an external report without prior Internal Report or after making an Internal Report.
- 9.2. External reports are accepted by the Ombudsman, public authorities, or relevant institutions, agencies, or organizational units of the European Union.
- 9.3. Submitting a report to the Ombudsman or a public authority without an internal Report does not deprive the Whistleblower of protection against Retaliatory Actions.

## **10. FINAL PROVISIONS**

- 10.1. VTS is responsible for the proper and effective application of the Procedure.
- 10.2. The Procedure enters into force 7 days after it is made known to the employees and collaborators of the Company in the usual manner.