

## REGULATIONS FOR REPORTING VIOLATIONS

### INTRODUCTION

The purpose of the *Regulations for reporting violations of law* (hereinafter: Regulations) is to introduce procedures for dealing with whistleblowing in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers of Union law (hereinafter: Directive and: whistleblower) at **TPV Displays Polska Spółka z ograniczoną odpowiedzialnością**. The Regulations set out the procedures for reporting and investigating reports of violations of the law in the Company, taking follow-up action and protecting whistleblowers from retaliation.

### DEFINITIONS

- 1) follow-up action - shall mean any action taken by the employer or a public authority to assess the veracity of the allegations contained in a whistleblowing claim and, where appropriate, to address the reported infringement, including an internal investigation, a criminal prosecution, an action taken to recover funds, or the closing of a collection procedure and verification of whistleblowing claims;
- 2) retaliatory action – shall mean a direct or indirect act or omission that is caused by a whistleblowing claim or public disclosure and which infringes or is likely to infringe the rights of the whistleblower or causes or is likely to cause harm to the whistleblower;
- 3) information on infringement – shall mean information, including reasonable suspicion, relating to an actual or potential legal infringement that has occurred or is likely to occur in the organisation where the whistleblower works or has worked,

or in another organisation with which the whistleblower has or has had contact in a work-related context, or relating to an attempt to conceal such an infringement;

- 4) feedback – shall mean the provision of information to the whistleblower on the follow-up actions planned or taken and the reasons for such actions;
- 5) work-related context – shall be understood as all circumstances related to the employment relationship or other legal relationship constituting the basis for the provision of work, within the framework of which information on the infringement of the law was obtained;
- 6) central authority – shall mean a public administration authority competent on providing information and assistance on reporting and public disclosure of violations of the law and on receiving external reports of infringements in the areas covered by the Act, their preliminary verification and forwarding to the competent authorities for follow-up;
- 7) public authority – it should be understood as a public administration body that has established a procedure for accepting external reports of violations of the law in the field falling within the scope of that body;
- 8) person to whom the whistleblowing claim relates – shall be understood as a natural person, a legal person or an organisational unit without legal personality, to which legal capacity is granted by law, indicated in the whistleblowing claim or public disclosure as a person who committed the infringement of the law or with whom the person is connected;
- 9) person assisting in making a whistleblowing claim – means a natural person who assists the whistleblower in making a whistleblowing claim or public disclosure in a work-related context;
- 10) person associated with the whistleblower – means an individual who may experience retaliation, including a co-worker or family member of the whistleblower;
- 11) employer – shall mean the Company on behalf of which the President of the Management Board acts;
- 12) employee – shall mean an employee employed by the Company regardless of the type of employment contract;

- 13) public disclosure – shall be understood as providing information about the violation of the right to the public;
- 14) whistleblowing claim – shall be understood as an internal whistleblowing claim or external whistleblowing claim;
- 15) internal whistleblowing claim – shall be understood as transmission of information of the employer's infringement;
- 16) external whistleblowing claim – shall mean the transmission of information about the infringement to a public authority or a central authority;
- 17) person accepting reports – internal entity operating within the employer and authorised by it to receive, investigate, follow up and provide feedback to the whistleblower;
- 18) Directive – DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL (EU) 2019/1937 of 23 October 2019 on the protection of whistleblowers of Union law;
- 19) regulations – this document;

**ARTICLE 1**  
**GENERAL PROVISIONS**

1. The purpose of the introduction of the Regulations is to prevent and follow up violations of law that may occur in the Company to the extent indicated in the Directive and other generally applicable legislation in this regard.
2. An infringement is an act or omission that is unlawful or intended to circumvent the law regulated by the Directive in the scope of:
  - a) financial services, products and markets,
  - b) preventing money laundering and terrorist financing,
  - c) product safety and compliance,
  - d) environmental protection,
  - e) consumer protection,
  - f) the protection of privacy and personal data and the security of networks and information systems,
  - g) the internal market of the European Union, including competition and State aid rules, and corporate taxation.
3. The employer and all employees, regardless of the form of work, position and type of employment, shall endeavour to perform their duties properly and in accordance with applicable law and to prevent and eliminate any irregularities, including abuses of the law within the subject matter described in the provisions of the Directive and the provisions of the Regulations.
4. Any intentional acts or behaviour and omissions leading to irregularities in the application and observance of the law will not be tolerated by the employer.
5. All reports will be scrupulously investigated and any irregularities found will be clarified and eliminated.
6. Each employee shall make a written statement that he/she has read the Regulations. A model statement is attached as Appendix No. 1 the these Regulations.
7. The employer, the Human Resources Department and supervisors shall make every effort to ensure that persons providing work and services are informed and involved

in preventing and eliminating any irregularities that could lead to a risk of violation of the law.

8. All employees, regardless of the type of work they do, the type of employment and the position they hold and the location where they carry out their work activities, are protected under these Terms and Conditions in accordance with the rules set out herein.
9. The Regulations shall not apply to:
  - 1) the protection of classified information;
  - 2) professional secrecy;
  - 3) criminal proceedings.
10. The provisions of the Regulations shall not apply if the infringement has been reported on the basis of separate provisions, in particular as a complaint or a whistleblowing claim of the possibility of committing a crime.
11. The provisions of the regulations shall not apply if the infringement of the law infringes only the rights of the whistleblower or the whistleblowing claim of the infringement takes place only in the individual interest of the whistleblower.
12. Other procedures or common law provisions in force at the Employer shall apply to whistleblowing claims made in the individual interest.

## **ARTICLE 2**

### **OBLIGATIONS OF THE EMPLOYER**

1. The employer is obliged to prevent and respond to retaliatory actions against the whistleblower including, in particular, discrimination, harassment and other conduct as well as prohibited and retaliatory actions, referred to in Article 19 of the Directive and in para. 9 of the Regulations.
2. The employer monitors and regularly reviews the Regulations and makes the necessary changes to ensure that they are applied in a fair, consistent and effective manner.

3. The employer conducts an information policy aimed at disseminating knowledge among employees about the principles described in the Regulations and the functioning of the institutions defined therein.
4. The employer shall appoint an impartial person whose duties include receiving and investigating the whistleblowing claim of the violation of the law.
5. The employer shall establish internal channels to ensure that infringement reports can be made.
6. Employer:
  - 1) maintains a register of internal reports;
  - 2) is the controller of the data collected in that register.
8. In the register of internal reports, the Employer collects, *inter alia*, the following data:
  - 1) case number;
  - 2) the subject matter of the infringement;
  - 3) the date of the internal whistleblowing claim;
  - 4) information on the follow-up actions taken;
  - 5) end date of the case.

## **ARTICLE 3**

### **OBLIGATIONS OF EMPLOYEES**

1. All employees should respond to potential conduct and retaliation against the whistleblower, whether disclosed or implied, including in particular discriminatory, harassing or other prohibited and retaliatory conduct/actions as described in Article 19 of the Directive and para. 9 of the Regulations, in particular by:
  - 1) taking actions to apply the principles of social coexistence in relations with other employees, including treating everyone with respect for their dignity and other personal rights, and avoiding any undesirable actions / behaviours of a retaliatory nature,
  - 2) responding to observed undesirable and retaliatory behaviour, in particular discriminatory or harassing conduct by voicing their objections,

- 3) refusing to participate in or support activities that involve discrimination, mobbing or other undesirable and retaliatory behaviour,
- 4) participating in training courses on countering infringements of the law,
- 5) maintaining absolute confidentiality when participating as a witness in proceedings, a party to proceedings or a receiving person and investigating infringement reports by signing the appropriate statement constituting Appendix No. 2 to these Regulations.

## **ARTICLE 4**

### **RESPONSIBILITIES OF THE HUMAN RESOURCES DEPARTMENT**

1. Employees of the Human Resources Department are obliged to prevent and react to any discriminatory behaviour, harassment and other prohibited behaviour/activities as described in Article 19 of the Directive and para. 9 of the Regulations that could be directed as retaliation against the whistleblower, in particular by:
  - 1) promoting high ethical standards and effective methods of conflict and dispute resolution in the workplace,
  - 2) increasing staff awareness of how to respond to undesirable behaviour/actions,
  - 3) overseeing the processes of recruitment, hiring, promotion and remuneration of employees to ensure objective assessment of employees' experience, qualifications, professional skills and results of their work,
  - 4) providing, as far as possible, equal opportunities for employees to develop professionally and improve their qualifications through objective and fair evaluation of their work performance,
  - 5) informing employees about the rights and obligations arising from the Regulations,
  - 6) recognising discriminatory behaviour that bears the hallmarks of mobbing and other undesirable behaviour/actions, including retaliation, and to respond immediately by expressing opposition to such behaviour or actions,

- 7) assisting employees and their superiors in resolving conflicts arising from alleged violations of the law, without undue delay,
- 8) providing the Employer and employees with information on their rights and obligations under these Regulations,
- 9) helping to identify management irregularities that may foster the emergence of risks of violations of the law,
- 10) supporting employees to deal independently with conflicts in the workplace and to respond effectively to discriminatory, harassing or other prohibited behaviour/actions and retaliatory measures as described in Article 19 of the Directive and para. 9 of the Regulations,
- 11) supporting employees in the use of informal and formal procedures for handling complaints that are directed outside the reporting procedure, referred to in these Regulations,
- 12) supporting staff leaders in resolving conflicts within the panel and in responding to and counteracting undesirable behaviour and responding to discriminatory or harassing behaviour,
- 13) supporting managers in clarifying and responding to informal complaints from employees concerning discriminatory, harassing or other undesirable behaviour/actions, as referred to in Article 19 of the Directive and para. 9 of the Regulations,
- 14) monitoring the follow-up of infringement reports, providing feedback and testing the effectiveness of the follow-up,
- 15) cooperation with the Employer and persons in charge of employees in the execution of tasks arising from the provisions of these Regulations,
- 16) collecting information from employees and persons in charge of employees concerning the work atmosphere, *inter alia*, by conducting anonymous questionnaires on identifying the causes and sources of potential violations of the law,
- 17) an annual summary of the effectiveness of the monitoring and follow-up of infringements,

- 18) making necessary adjustments, increasing the effectiveness of the prevention of abuse of the law and its relevance to the current needs of the Employer and the employees.
2. The provisions of para. 4 shall apply to persons providing work on a basis other than employment.

## **ARTICLE 5**

### **HOW TO REPORT INFRINGEMENTS**

1. In the case of a reasonably suspected infringement, the whistleblower has the right to use the internal reporting channel provided by the Company. Reporting takes place:
  - 1) by dropping your whistleblowing claim in writing into the dedicated letterbox (box marked WHISTLEBLOWERS' NOTIFICATIONS) located in the HR corridor
  - 2) by sending an e-mail to: zgloszenie@tpv-tech.com
  - 3) by requesting a personal meeting with the person accepting the reports in order to submit the whistleblowing claim
2. The final choice of the mode of reporting lies with the whistleblower.
3. In the first place, in case of suspicion or discovery of a violation, the whistleblower should use the so-called internal channel provided by the Company. Failure by the whistleblower to use the internal reporting procedure does not prevent the whistleblower from submitting an external whistleblowing claim.
4. The whistleblowing claim may in any case also be made to a public authority or a central authority without following the procedure laid down in the internal whistleblowing claim rules, in particular where:
  - 1) the employer fails to follow up or provide feedback to the whistleblower within the time limit for feedback set out in the Internal Notification Regulations, or
  - 2) the whistleblower has reasonable grounds to believe that the infringement is likely to constitute a direct or obvious threat to the public interest, in particular, there is a risk of irreparable damage, or

- 3) making an internal whistleblowing claim will expose the whistleblower to retaliation, or
- 4) if an internal whistleblowing claim is made, there is little likelihood that the employer will be successful in preventing 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.

5. Submissions may be anonymous and non-anonymous.
6. The whistleblower may make a whistleblowing claim under public disclosure and shall be protected if the person:
  - 1) makes an internal whistleblowing claim and then an external whistleblowing claim and within the feedback period laid down in the internal reporting rules, and subsequently within the feedback period laid down in the whistleblowing procedure to the public authority, the employer and subsequently the public authority fail to take appropriate follow-up action or to provide feedback to the whistleblower
  - 2) immediately makes an external whistleblowing claim and, within the feedback period established in the whistleblowing procedure to the public authority, the public authority fails to take appropriate follow-up action or to provide feedback to the whistleblower.
7. The rules referred to in paragraph 6 shall not apply where the whistleblower has reasonable grounds to believe that:
  - 1) the breach may present a direct or obvious threat to the public interest and in particular there is a risk of irreparable harm, or
  - 2) making an external whistleblowing claim will expose the whistleblower to retaliation, or
  - 3) where an external whistleblowing claim is made, the likelihood of successfully preventing the breach is low due to the specific circumstances of the case, such as the possibility of concealing or destroying evidence or of collusion between public authorities and the infringer or involvement of a public authority in the infringement.

8. For whistleblowing claims not covered and not regulated by the provisions of these Regulations, in particular concerning individual cases, the procedure provided for in the provisions of the Company's internal regulations shall apply, *inter alia*, with regard to whistleblowing claims concerning personal data protection violations, suspected mobbing and discrimination, ethics violations and suspected acts of a corrupt nature.
9. The whistleblowing claim of an infringement under the procedure laid down in these Regulations must relate to a threat to collective rights, to the public interest, must not be motivated by retaliation, must be based on objective and reasonable grounds and must be truthful. A whistleblowing claim which does not fulfil the indicated characteristics may give rise to certain sanctions for the whistleblower and be imposed in accordance with generally applicable legislation.
10. Reporting persons shall be eligible for protection under these Regulations provided that they had reasonable grounds to believe that the reported infringement information was true at the time of reporting and that such information constituted infringement information.

## **ARTICLE 6**

### **MODES OF NOTIFICATION OF INFRINGEMENTS**

1. The formal procedure for reporting violations of the law using the internal reporting channels referred to in para. 5 provides for it to be addressed by automated means to the person receiving the whistleblowing claims.
2. The task of the receiving person is to follow-up on the whistleblowing claim, including verification of the whistleblowing claim and further communication with the whistleblower, including requesting additional information necessary for the processing of the whistleblowing claim and providing feedback to the whistleblower.
3. The submission of the whistleblowing claim triggers the formal mode of its investigation by the person accepting the whistleblowing claim.
4. Within 7 days of receipt of the whistleblowing claim, the person receiving the whistleblowing claim shall confirm its receipt to the whistleblower in writing or by e-

mail. In the case of reports on violations of the law recognized by another procedure in force at the employer, the Person receiving the whistleblowing claim shall notify the whistleblower of the possibility of using its procedure. As regards the presumption of an infringement within the material scope of the Directive and these Regulations, the Person shall submit the whistleblowing claim in accordance with the procedure adopted.

5. The person also accepts whistleblowing claims from job applicants, employees, former employees, persons providing work for the employer on a basis other than an employment relationship, volunteers, interns and persons working under the supervision and management of the contractor, subcontractors and suppliers.
6. The person accepting whistleblowing claims shall act in accordance with the principles of:
  - 1) immediate action,
  - 2) confidentiality,
  - 3) objectivity,
  - 4) impartiality,
  - 5) independence,
  - 6) aiming at a comprehensive clarification of the facts.
7. The person shall investigate and deal with the whistleblowing claim without delay, within a period of no more than 3 months from the date of its receipt.
8. The task of the Receiving Person is to conduct an investigation consisting of an analysis of the events, an assessment of the reasonableness of the whistleblowing claim and the preparation of conclusions and recommendations for the employer for further follow-up, correction and elimination of legal violations, if confirmed.
9. The analysis of events carried out by the Person consists of listening to the person making the whistleblowing claim at his/her express request, to participants or witnesses to the events described in the whistleblowing claim and on the analysis of documentation, e.g. e-mails, text messages, letters, photos, etc., which provide evidence of the infringements.
10. The attendance of witnesses at a meeting with a Person is compulsory and takes place on the employer's official order.

11. The person shall give notice of the date of appearance to the person employed by telephone or by e-mail no later than 1 day before the date of the meeting.
12. Confrontation of the parties, i.e. the whistleblower and the person who according to the whistleblower violated the law, at the meeting is possible only with the consent of both parties.
13. The person shall keep a register of whistleblowing claims in accordance with the rules described in the Regulations.
14. Where an alleged violation of the law is reported by the Employer itself, the Person is obliged to investigate the matter fairly and transparently, and, if it is not possible to take action internally, inform the competent authority itself through the so-called external whistleblowing claim channel or inform the whistleblower that individual whistleblowing claim can be made through this channel.
15. The person receiving the reports shall provide feedback to the whistleblower, which shall include, in particular, information on whether or not a breach of the law has been established and on the measures, if any, which have been or will be taken in response to the breach.
16. All reports shall be forwarded to the Employer for information, as shall information on follow-up actions taken.

## **ARTICLE 7**

### **PERSON RECEIVING NOTIFICATIONS**

1. The Employer appoints the Person receiving the whistleblowing claims, referred to in these Regulations as the Person.
2. Where a whistleblowing claim concerns a Person or a person with a conflict of interest with a Person, the employer shall appoint another person to deal with the individual whistleblowing claim.
3. If, in the course of the investigation, a reasonable suspicion arises that a Person is not impartial or independent, the Employer shall appoint another Person to conduct the case.

4. The Person is obliged in particular to:
  - 1) fairness and impartiality in the collection of information relating to the whistleblowing claim,
  - 2) organise and conduct interviews,
  - 3) take minutes of oral hearings,
  - 4) collect documentation related to the whistleblowing claim and necessary for the conduct of the procedure,
  - 5) establish a position, including an analysis of the events, the evidence provided, an assessment of the merits of the whistleblowing claim under consideration and conclusions, and recommendations for further action,
  - 6) submit to the employer a whistleblowing claim containing the position with reasons, conclusions and recommendations,
  - 7) keep the whistleblowing claim anonymous, as long as the whistleblower has not disclosed his/her personal data in the whistleblowing claim,
  - 8) maintain ongoing contact with the whistleblower and submit feedback about the stages of the procedure.
5. In assessing by the Person whether follow-up action is appropriate, account shall be taken of in particular, the steps taken to verify the information on the breach, the correctness of the assessment of the information on the breach and the adequacy of the measures taken following a finding of an infringement, including, where appropriate, to prevent further infringements, taking into account the gravity of the infringement.
6. An appropriate follow-up is also considered to be the closure of the infringement information verification procedure following the conclusion that the infringement was clearly minor and required no further follow-up.

## **ARTICLE 8**

### **PRINCIPLE OF CONFIDENTIALITY**

1. Proceedings conducted by the panel shall be subject to an obligation of confidentiality with regard to any information disclosed in the course thereof.
2. Each person involved in these proceedings shall be bound by an obligation of confidentiality, of which the person shall be notified in each case.
3. The person, the parties to the proceedings and the witnesses shall sign a declaration of confidentiality, a specimen of which is attached as Appendix No. 2 to the Regulations.
4. No member of staff involved in proceedings conducted by the panel shall be entitled to disclose information about the fact, place, time and conduct of meetings held as part of those proceedings. The above obligation applies to the information contained in the register of whistleblowing claims.
5. The content of the whistleblowing claim submitted to the panel and the details of the employee submitting it are confidential, which means that they are not shared with other employees or with immediate or senior supervisors.
6. The personal data processed in connection with the acceptance of a whistleblowing claim are kept by the employer, public authority or central authority for a maximum period of 5 years from the date of acceptance of the whistleblowing claim.

## **ARTICLE 9**

### **PROHIBITION OF RETALIATION**

1. No person who makes use of the instruments provided for in these Regulations and other laws may be subjected to any intention of retaliation or reprisal by the Company or other employees or workers. This also applies to persons who act as witnesses in any proceedings, or who whistleblowing claim or assist their employer or other legally authorised bodies in reporting irregularities.
2. The prohibition of retaliation extends both to the protection of the person making the whistleblowing claim, those assisting them in making the whistleblowing claim and those associated with the person making the whistleblowing claim.

3. Any act of reporting in bad faith in the nature of knowingly slandering anyone for a breach of the law is prohibited and will be met with an appropriate and proportionate response from the employer.
4. The employer does not cooperate with persons with whom it has previously terminated its cooperation as a result of a finding of infringement of the law and/or a finding of retaliation, and with persons whose behaviour or actions gave rise to a final judgment of retaliation against the persons reporting the infringement, and in particular does not establish an employment relationship, does not conclude commission agreements, contracts for specific work or management contracts.
5. A whistleblower shall be protected provided that he or she had reasonable grounds to believe that the infringing information which is the subject of the internal or external whistleblowing claim or public disclosure is true at the time of whistleblowing claim or public disclosure and that such information constitutes information about the infringement.
6. If the work is carried out on the basis of an employment relationship, the whistleblower must not be disadvantaged because of the reporting or public disclosure.
7. The unfavourable treatment referred to in paragraph 6 shall be considered in particular:
  - 1) refusal to establish an employment relationship,
  - 2) dismissal or termination without notice of the employment relationship,
  - 3) failure to conclude a fixed-term employment contract after termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after termination of a fixed-term employment contract - when the employee had a justified expectation that such a contract would be concluded with them,
  - 4) reduction of remuneration for work,
  - 5) withholding of promotion or omission from promotion,
  - 6) omitting work-related benefits other than remuneration,
  - 7) transfer of the employee to a lower post,

- 8) suspension in the performance of employee or official duties,
- 9) transfer of existing employee duties to another employee,
- 10) unfavourable change of the place of work or the working time schedule,
- 11) a negative performance appraisal or a negative opinion of the job,
- 12) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature,
- 13) withholding of participation or omission from the typing for training to improve professional qualifications,
- 14) unjustified referral for medical examination, including psychiatric examination, provided that separate regulations provide for the possibility to refer an employee for such examination,
- 15) action to make it more difficult to find future employment in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement – unless the employer proves that it was guided by objective reasons.

8. Adverse treatment for making a whistleblowing claim or making a public disclosure shall also be deemed to include the threat or attempted threat of a measure of paragraph 7, unless the Employer proves that it was motivated by objective reasons.
9. If the work is, or is to be, provided under a legal relationship other than an employment relationship, the whistleblower shall not be disadvantaged as a result of the whistleblowing claim or public disclosure.
10. The making of a whistleblowing claim or public disclosure may not be grounds for disciplinary liability, provided that the whistleblower had reasonable grounds to believe that the whistleblowing claim or public disclosure was necessary to disclose a violation of law.
11. The making of a whistleblowing claim or public disclosure shall not give rise to liability, including liability for damages, by reason of a breach of the rights of others or legal obligations, in particular on defamation, infringement of personal rights, copyright, data protection rules and the obligation of confidentiality, including business secrets, provided that the whistleblower had reasonable grounds to believe that the whistleblowing claim or public disclosure was necessary to disclose the infringement.
12. Termination or termination without notice of a commercial agreement to which the whistleblower is a party, in particular regarding the sale or supply of goods or the

provision of services, by reason of the filing of a whistleblowing claim or public disclosure, shall be ineffective.

## **ARTICLE 10**

### **FINAL PROVISIONS**

1. The internal procedures laid down in these Regulations shall not preclude the rights of the whistleblower to make a whistleblowing claim through an external channel to the competent authority and to make claims in court. At the stage when the whistleblowing claim is being processed by the receiving panel, it is recommended that the whistleblower refrain from initiating proceedings and seeking legal redress until the internal proceedings have been completed.
2. The provisions of the Regulations apply to the catalogue of persons defined by the Directive, i.e. employees, persons providing services, interns, volunteers, job applicants and former employees.
3. To the extent not covered by the provisions of the Directive and these Regulations, generally applicable laws and internal company regulations shall apply to the processing of whistleblowing claims.
4. With regard to the work of the panel, including the circulation of documentation and the procedure for hearing parties and witnesses to the proceedings are governed by the regulations 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). The processing of personal data, including special categories of data, by the members of the panel shall be carried out on the basis of a separate authorisation/order to process personal data, the specimen of which is attached as Appendix No. 4 to the Regulations.
5. Persons making a non-anonymous violation report, i.e. disclosing their identity, employees or other persons performing activities for the employer within the framework of this procedure, as well as the persons affected by the report, shall be informed of the possibility of processing personal data within the framework of the

receipt of reports and of ongoing preliminary or internal investigations pursuant to Article 13 or 14 of the GDPR, through an information clause, the template of which is set out in Appendix No. 5 to the Regulations.

6. Upon receipt of a whistleblowing claim, the Company may, for the purpose of verifying the whistleblowing claim and following up on it, collect and process the personal data of the person concerned, even without his/her consent. Article 14(2)(f) of the GDPR does not apply unless the whistleblower did not have reasonable grounds to believe that the reported infringement information was true at the time of whistleblowing claim and that such information constitutes infringement information.
7. Personal data which are clearly not relevant for the processing of a particular whistleblowing claim shall not be collected and, if collected accidentally, shall be deleted without undue delay.
8. In the case of a negative verification of the validity of a whistleblowing claim and the dismissal of the suspicions contained in the whistleblowing claim, the cells that carried out the preliminary or internal investigation shall be obliged to delete personal data without delay.
9. The personal data of the whistleblower and other data enabling his/her identity to be determined shall not be disclosed, except with the express consent of the whistleblower.
10. These Regulations have been established through consultation with the company's trade union organisation.
11. These Regulations shall enter into force after two weeks of the date of making them available to the Employees.
12. For persons reporting violations of the law who are not employees, i.e. job applicants, former employees, persons working for the employer on a basis other than employment relationship, volunteers, interns and persons working under supervision and direction of the contractor, subcontractors and suppliers, employees of temporary employment agencies, the instructions for reporting violations are published on the Company's website at: [www.tpvpolandska.pl](http://www.tpvpolandska.pl) under the CONTACT tab.