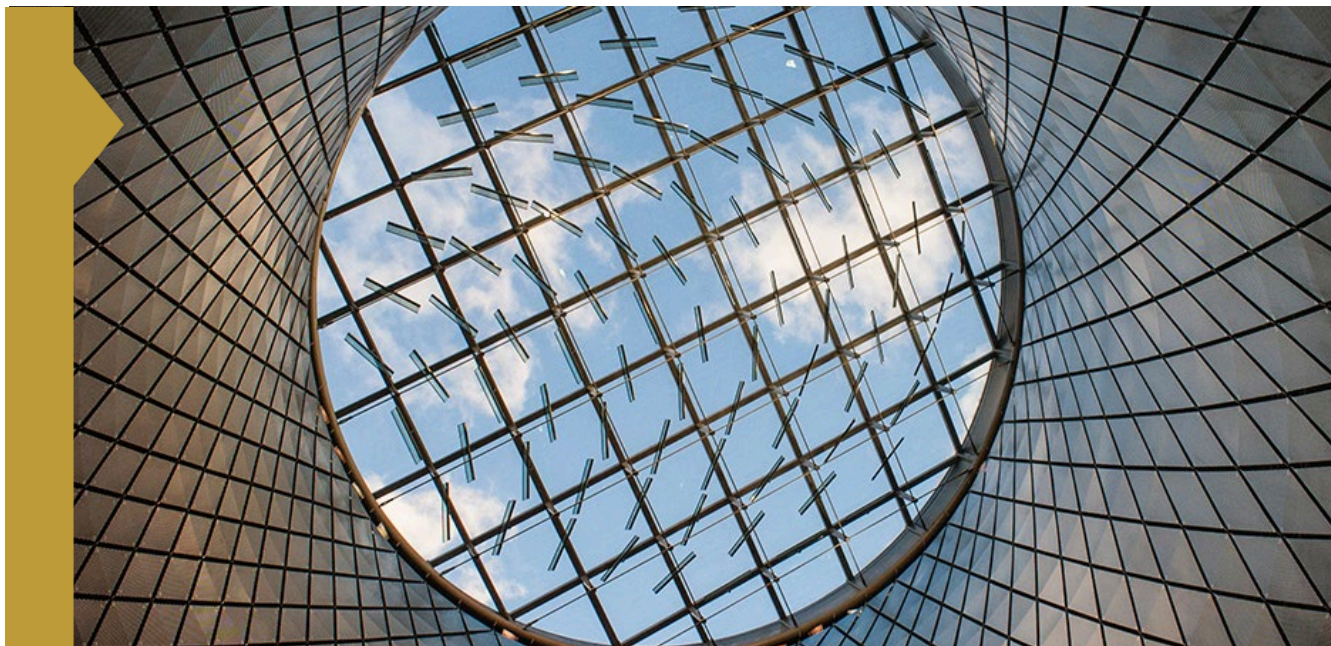




INTERNAL REPORTING AND FOLLOW-UP PROCEDURE

GT SERVICES SP. Z O.O.

**INTERNAL REPORTING AND FOLLOW-UP PROCEDURE
AT GT SERVICES SP. Z O.O. (THE "COMPANY")**

ADMISSION

The Company is committed to conducting its business to the highest possible standards. To maintain high standards, the Company attaches great importance to identifying and remedying serious unprofessional or unlawful conduct in the workplace.

The purpose of this Procedure is to provide employees and Service providers with confidence that they can report any matter that affects them to the Company, knowing that they will be treated responsibly, as confidential and that no action will be taken against them in relation to the Report.

If you have reasonable suspicion of a future or existing breach of the law or the Internal rules, or an activity that may seriously jeopardise the high standards required of all employees and Service providers, you should raise your concern by following the procedure described below.

This Procedure has been designed to enable concerns to be raised appropriately to the relevant persons within the Company.

1. PURPOSE OF THIS PROCEDURE

- 1.1 The purpose of this Procedure is to outline the Company's process and policies with respect to internal reporting of known or alleged violations and follow-up, in accordance with the regulations contained in the Act.
- 1.2 The Company's employees and Service providers, as well as other persons identified in this Procedure, who come into contact with the Company in the context of their work-related activities, are encouraged to report to the Company information and evidence of situations that may constitute Violations within the meaning of this Procedure.

2. DEFINITIONS

- 2.1 For the purposes of this Procedure, the following terms shall have the following meanings:

**Reporting
Administrator**

Compliance Officer;

Commission

a permanent or ad hoc body appointed to conduct an investigation in connection with the Report;

Violation	any act or omission that is unlawful or inconsistent with the Internal rules, in accordance with this Procedure;
Report	notification of the Violation to the Company in accordance with this Procedure;
Procedure	this Internal Reporting and Follow-Up Procedure;
GDPR	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);
Whistleblower	the individual who reports information about Violations obtained in a work-related context in accordance with this Procedure;
Service provider	a person who provides paid work for the Company on a legal basis other than an employment contract, including in particular (but not exclusively) a contract of mandate, a contract for the provision of services, a contract for specific work, or a self-employed person who does not employ other persons, regardless of the basis of such employment;
Law	The Act of 14 June 2024 on the Protection of Whistleblowers;
Internal rules	any internal policies, procedures, regulations or other documents made available to employees or Service providers governing the rules functioning in the Company and the obligations of the Company and employees or Service providers related to the performance of their work or services.

3. LIABILITY OF THE COMPANY AND THE REPORTING ADMINISTRATOR

3.1 The Company is responsible for:

- (a) implementation and execution of this Procedure;
- (b) supervision over the implementation of this Procedure by the Reporting Administrator;

- (c) the measures taken to address the specific breach or other issues identified as a result of the Report, taking into account the recommendations of the Reporting Administrator; and
- (d) ensuring the protection of every Whistleblower from retaliation.

3.2 The Reporting Administrator is responsible for:

- (a) receiving Report and keeping records of them;
- (b) confirmation of receipt of the Report to the Whistleblower;
- (c) to follow up on Reports in accordance with this Procedure, including assessing the accuracy of the Report and, if required in accordance with this Procedure, conducting an internal investigation and communicating with the Whistleblower;
- (d) appointing the Commission, determining its composition and managing its work;
- (e) recommending measures that should be taken by the Company to remedy the Violation or other identified issues;
- (f) providing feedback to the Whistleblower;
- (g) informing persons authorized to report Violations about this Procedure; and
- (h) to ensure that this Procedure complies with applicable law and to update it as necessary.

4. SCOPE OF THIS PROCEDURE

4.1 A Whistleblower can be:

- (a) employee;
- (b) temporary worker;
- (c) Service provider;
- (d) entrepreneur;
- (e) proxy;
- (f) shareholder or partner;
- (g) member of a body of a legal person or an organizational unit without legal personality;
- (h) a person performing work under the supervision and direction of a contractor, subcontractor or supplier;

- (i) trainee;
- (j) volunteer;
- (k) apprentice
- (l) Job Candidate
- (m) former employee or former Service provider.

4.2 A Violation can be reported as related to the following topic:

- (a) infringements of the law concerning in particular (full list in Article 3 of the Act) the following areas:
 - (i) corruption;
 - (ii) public procurement;
 - (iii) financial services, products and markets;
 - (iv) counteracting money laundering and terrorist financing;
 - (v) environmental protection;
 - (vi) radiation protection and nuclear safety;
 - (vii) public health;
 - (viii) consumer protection;
 - (ix) protection of privacy and personal data;
 - (x) security of network and information systems;
 - (xi) the financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
 - (xii) the internal market of the European Union, including public law rules on competition and state aid, and corporate taxation
- (b) violations of the Internal rules.

4.3 Violation information means any information, including reasonable suspicion of an existing or threatened breach of law or the Internal rules that has occurred or is likely to occur within the Company, as well as information regarding an attempt to conceal such Violation.

- 4.4 For Reports about situations covered by other specific Internal rules, the Internal rules should be used as a priority (e.g., reporting a personal data breach).
- 4.5 If the Notification referred to in point 4.2 is received through the reporting channels indicated in this Procedure, it will be forwarded immediately for consideration in accordance with the relevant Internal rules.

5. REPORTING VIOLATIONS

5.1 A Violation can be reported:

5.1.1 in writing as follows:

- (i) in paper form by traditional mail to the address of the Company's registered office (ul. Chmielna 69, 00-801 Warsaw), with the indication of "personal notification to the Reporting Administrator" as the addressee of the Application,
- (ii) electronically to the e-mail address wawsygnalistagts@gtlaw.com;

5.1.2 verbally as follows:

- (i) by phone in a conversation with the Reporting Administrator or via electronic means of communication within the meaning of the Act of 18 July 2002 on the provision of electronic services,
- (ii) at the request of the Whistleblower during a direct meeting with the Reporting Administrator organised within 14 days from the date of receipt of such a request.

5.2 Each Entry should include, to the extent possible, the following information:

- (a) a description of the Violation (i.e. "what happened");
- (b) the time or period during which the Violation occurred;
- (c) the manner in which the Violation was committed;
- (d) the place where the Violation occurred;
- (e) the person to whom the Violation is imputed;
- (f) witnesses to the Violation;
- (g) other evidence of the Violation in the Whistleblower's possession or known to the Whistleblower (such as emails, photos); and
- (h) any other relevant information regarding the Violation and its circumstances.

- 5.3 The report should include as much detail as possible, including names, dates, places, and events that took place, as well as the Whistleblower's opinion on why the incident constitutes a Violation.
- 5.4 The report should not contain information that is irrelevant to the analysis of the Violation, including personal data that is not relevant to the reported Violation, and in particular special categories of data (such as data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, data concerning health or data concerning the sex life or sexual orientation of a natural person), unless the provision of such data is strictly necessary for the purpose of Violation and its circumstances.

6. RECEIVE AND FOLLOW UP ON VIOLATIONS

- 6.1 Within seven days of receipt of the Report in the manner specified in point 5.1, the Reporting Administrator acknowledges receipt of the Whistleblower by the Whistleblower.
- 6.2 After reviewing the Report, the Reporting Administrator conducts an initial assessment of the Application. If the Violation falls under this Procedure, the Reporting Administrator shall initiate an internal investigation, subject to 6.3 below.
- 6.3 The Reporting Administrator may waive an internal investigation if:
 - (a) The Report is manifestly unfounded; or
 - (b) The Report does not allow for an internal investigation due to the scope of the information provided and it is not possible to obtain additional necessary information from the Whistleblower or otherwise.
- 6.4 The internal investigation is conducted by the Reporting Administrator.
- 6.5 The Reporting Administrator may, in its sole discretion, appoint a Commission to conduct an internal investigation related to a particular Report.
- 6.6 The Commission must consist of at least two people. External experts may be involved in the Commission's work in an advisory capacity.
- 6.7 The work of the Commission is managed by the Reporting Administrator or a person appointed by the Reporting Administrator.
- 6.8 In order to ensure that internal proceedings are conducted by impartial persons, persons involved in internal investigations are required to opt out of internal proceedings if:
 - (a) The Report relates to the operation of the Company's organizational unit in which the person is employed;
 - (b) The Report relates to the subject matter or to the direct superiors or subordinates of the person involved in the internal investigation; or

- (c) there are any other reasons that may give rise to a conflict of interest or give rise to doubts as to the impartiality of the person involved in the conduct of the internal investigation.
- 6.9 In connection with the internal investigation, the Reporting Administrator or the Commission is empowered, m.in, to:
 - (a) request the Whistleblower to provide additional information or evidence of the Violation that may be in the Whistleblower's possession;
 - (b) take steps to investigate the Violation, including requesting explanations orally or in writing, m.in. from the person to whom the Violation is imputed, as well as from other employees and Service providers;
 - (c) request employees and/or Service providers to provide any other information or documents necessary to establish whether a Violation has actually occurred.
- 6.10 All employees and Service providers, as well as other persons indicated in point 4.1, are responsible for providing the Reporting Administrator and the Commission with all information and clarifications that may reasonably be necessary for the purposes of any internal investigation at the sole discretion of the Reporting Administrator and/or the Commission.
- 6.11 At the discretion of the Reporting Administrator or the Commission, in certain cases, in particular due to the complexity of the case, an internal investigation may be outsourced to a third party.
- 6.12 The Reporting Administrator or the Commission prepares a report as the result of an internal investigation that includes recommendations on the measures to be taken to resolve the Violation or other identified issues, also taking into account the need to prevent similar breaches in the future.
- 6.13 The internal investigation should be conducted in a way that allows feedback to be provided to the Whistleblower within three months from the date of receipt of the Report.
- 6.14 If the Reporting Administrator or the Commission determines that a Violation has occurred as a result of the Report or identifies other issues, the Reporting Administrator shall make its recommendations on the measures to be taken within the Company to address the Violation or other identified issues within a timeframe enabling the Company to decide on the application of such measures before providing feedback to the Whistleblower within the time limit set out in paragraph 6.17 below.
- 6.15 In particular, the following measures may be taken to resolve the Violation or other identified issues:
 - (a) take action against the employee(s) or Service provider(s) who have committed the Violation, including taking disciplinary action against the employee, termination of employment with the Employee, or termination of the contract with the Service provider;
 - (b) conducting training of employees and/or Service providers;

- (c) conducting an information campaign among employees and/or Service providers;
 - (d) implementing new or revising existing internal policies; and/or
 - (e) to arrange an individual or group meeting with employees and/or Service providers about the Violation.
- 6.16 The Company decides, in its sole discretion, the measures taken to resolve the Violation or other identified issues and is responsible for the application of such measures.
- 6.17 The Reporting Administrator shall provide feedback to the Whistleblower within three months from the date of receipt of the Report at the latest.
- 6.18 Feedback should include all information required by law, including information about the actions anticipated or taken as a follow-up to the Report.

7. PROHIBITION OF RETALIATION AGAINST WHISTLEBLOWERS

- 7.1 Any form of retaliation against the Whistleblower, or attempts or threats to do so, is strictly prohibited.
- 7.2 The term "retaliation" includes actions taken because of a Whistleblower reported a Violation.
- 7.3 Subject to point 7.4 prohibited retaliation includes, in particular, the following:
- (a) refusal to establish an employment relationship;
 - (b) termination of employment with or without notice;
 - (c) failure to conclude a fixed-term employment contract or an employment contract for an indefinite period after termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an employment contract for an indefinite period after termination of a fixed-term employment contract
 - (d) reduction of the amount of remuneration for work or omission in its increase;
 - (e) suspension of promotion or omission from promotion;
 - (f) omitting or reducing the amount of work-related benefits other than remuneration;
 - (g) degradation at work;
 - (h) suspension from the performance of employee or official duties;
 - (i) transfer of the Whistleblower's existing duties to another employee;
 - (j) unfavorable change in the place of work or working time schedule;

- (k) negative performance appraisal or negative opinion about work;
 - (l) imposing or imposing a disciplinary measure, including a financial penalty, or a measure of a similar nature;
 - (m) coercion, intimidation or exclusion;
 - (n) mobbing;
 - (o) discrimination;
 - (p) unfair treatment;
 - (q) an action aimed at making it more difficult to find future employment in a given sector or industry on the basis of an informal or formal sectoral or sectoral agreement;
 - (r) causing financial loss, including loss of income;
 - (s) causing other non-material damage, including infringement of personal rights, in particular the Whistleblower's good name,
- 7.4 If work or services have been, are or are to be provided on the basis of a legal relationship other than an employment relationship, constituting the basis for the provision of work or services or the performance of a function or service, point 7.3 the above shall apply accordingly, unless the nature of the work or services rendered or the function performed or the service performed does not preclude the Whistleblower from taking such action, in particular if the work or services have been, are or are to be provided on the basis of a legal relationship other than an employment relationship constituting the basis for the provision of work or services or the performance of a function or service, the submission of a Report or public disclosure may not be grounds for retaliation, or an attempt or threat of retaliation, including, for example:
- (a) terminating a contract to which the Whistleblower is a party, withdrawing from such a contract or terminating it without notice;
 - (b) imposition of an obligation or refusal to grant, restriction or withdrawal of an entitlement.
- 7.5 Any retaliation against a Whistleblower may result in disciplinary action being taken against the employee or Service provider who has committed retaliation, and in some cases may result in the termination of the employee or Service provider's contract.
- 7.6 The Whistleblower is protected against retaliation to the extent and under the conditions set out by applicable law.
- 7.7 A Whistleblower qualifies for protection if he or she had reasonable grounds to believe that the reported information:

- (a) are true at the time of the Entry; and
 - (b) Violation in accordance with this Procedure.
- 7.8 If a Whistleblower knowingly reports or publicly discloses false or misleading information, they may be subject to liability and/or sanctions under the conditions set out by applicable law.
- 7.9 The rules set out in point 7.6 and 7.7 applies accordingly to the person assisting in making the Report and the person associated with the Whistleblower.
- 8. REGISTER OF REPORTS**
- 8.1 The Reporting Administrator keeps a record of all Reports.
- 8.2 The template of the register is **Appendix 1** this Procedure.
- 9. CONFIDENTIALITY AND PROTECTION OF PERSONAL DATA**
- 9.1 Each Report and all information contained therein is confidential, including the identity and personal data of the Whistleblower and/or the person to whom the Violation is alleged.
- 9.2 Subject to applicable laws, only persons authorized by the Company in writing may receive and/or follow up on a Report and/or process personal data in connection with a Report. Any person authorized by the Company is obliged to keep confidential all information obtained in connection with the Entry, including any personal information contained in the Entry. A template of the written authorisation can be found in the **Appendix 2**.
- 10. EXTERNAL REPORTING**
- 10.1 The Company encourages its employees and Service providers to prioritize the reporting channels set forth in this Procedure.
- 10.2 However, any person with information about the Violation may report it through external channels to the Commissioner of Human Rights, or an appropriate public authority, in accordance with Chapter 4 of the Whistleblower Protection Act. External reports do not relate to the Violations indicated in point 4.2(b) this Procedure.
- 10.3 Information on the processes involved in an external report is available on the websites of the Ombudsman and other public bodies.
- 11. FINAL PROVISIONS**
- 11.1 This Procedure is made available to employees and Service providers on the Company's intranet. Job candidates receive information about the Procedure at the beginning of the recruitment process or negotiations preceding the conclusion of the contract with the Company.

- 11.2 This Procedure shall enter into force one week after the date of its availability to employees and Service providers.
- 11.3 This Procedure is updated from time to time depending on the Company's needs or changes in the law.
- 11.4 The Procedure was consulted with persons performing work for the Company. Any amendment to this Procedure requires consultation with representatives of persons performing work for the Company in the manner specified by applicable law, with the proviso that amendments to the Appendices to this Procedure do not require consultation.

12. ACCEPTANCE OF THE PROCEDURE

13. APPENDIXES

Appendix 1 - Template of the register of Reports

Appendix 2 - Template of the authorisation for the purpose of the Procedure

**APPENDIX 1
REGISTER OF REPORTS**

Case No.	Subject matter of the Violation	Name, surname, other data necessary to identify the Whistleblower	Whistleblower's contact address	Name, surname, other data necessary to identify the person to whom the Report relates	Date of Report	Information on the follow-up taken	Case closure date
[•]	[•]	[•]	[•]	[•]	[•]	[•]	[•]
[•]	[•]	[•]	[•]	[•]	[•]	[•]	[•]
[•]	[•]	[•]	[•]	[•]	[•]	[•]	[•]
[•]	[•]	[•]	[•]	[•]	[•]	[•]	[•]
[•]	[•]	[•]	[•]	[•]	[•]	[•]	[•]

**APPENDIX 2
TEMPLATE OF AUTHORIZATION**

Warsaw, [●]

AUTHORIZATION

On behalf of GT Services sp. z o.o. with its registered office in Warsaw (the "**Company**"), I hereby authorize

Mr. / Mrs. [●]

to [Select Appropriate]:

- receiving reports of violations received through internal reporting channels on behalf of the Company in accordance with the Company's Internal Reporting and Follow-Up Procedure (the "**Procedure**");
- follow up on the Company's behalf with respect to reports received through internal reporting channels in accordance with the Procedure; and
- processing personal data on behalf of the Company in connection with notifications received under the Procedure, to the extent necessary to perform the duties entrusted by the Company.

The authorised person is obliged to keep confidential all information that he/she obtains in connection with the receipt of each report, the follow-up of each report (including internal proceedings if deemed necessary) and/or the record-keeping of each report, in particular the personal data of the Whistleblower or the person to whom the violation is imputed, as well as any information from which it can be directly or indirectly infer their identity. The above obligation of confidentiality is valid for an indefinite period of time, also after the termination of the employment relationship or any other type of relationship with the Company.

The authorised person is obliged to process all information and personal data obtained in connection with internal reports in accordance with applicable law (in particular applicable regulations on the protection of whistleblowers and the GDPR), the Procedure and internal regulations related to data protection and information security.

On behalf of the Company: _____

I hereby confirm that I have read and understood the above authorization and undertake to comply with the aforementioned obligations, in particular confidentiality obligations.

date and signature of the authorized person