

# **REGULATIONS FOR INTERNAL REPORTING AND FOLLOW-UP ACTIONS IN FORCE IN NETECS SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ**

## **§ 1**

### **PURPOSE OF THE REGULATIONS**

1. The Regulations set out the principles and procedures for the reporting by Whistleblowers of violations of the law (i.e. acts or omissions that are unlawful or aimed at circumventing the law) concerning, in particular public procurement, services, products and financial markets, prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiological protection and nuclear safety, public health, consumer protection, protection of privacy and personal data, security of information and communication networks and systems, financial interests of the European Union, the internal market of the European Union, including competition and state aid rules and corporate taxation, corruption, animal health and welfare, financial interests of the State Treasury of the Republic of Poland, local government units, constitutional freedoms and human and civil rights.
2. Acceptance of reports on violations of the law is part of the proper and safe management of Netecs Ltd. and is intended to increase the efficiency of detecting irregularities and taking action to eliminate them and reduce risks at all organisational levels of the company.
3. The system in place for receiving reports allows for the reporting of irregularities through dedicated, easily accessible channels, in a way that ensures fair and independent evaluation of each Report and in a way that protects against any retaliatory, repressive, discriminatory or other type of unfair treatment in relation to the report made.
4. These Regulations shall be implemented after consultation with employee representatives.

## **§ 2**

### **DEFINITIONS**

The following terms used in these Regulations shall have the meanings specified below:

1. Employer - means Netecs Ltd.
2. Report Investigator - means the person responsible on behalf of Netecs Sp. z o.o. for the investigation of the report, including its acceptance, as well as the authority to take follow-up action,

acceptance, as well as the authority to take follow-up action, including verification of the report and further communication with the notifier.

3. Regulations - means these Regulations for the acceptance of internal reports and follow-up actions.
4. Whistleblower (also Reporting Person) - means an individual who reports a violation of the law in a work-related context, regardless of his/her position, type of employment or association, including an employee, former employee, job applicant, a person working for the company under arrangements other than employment contract, including on the basis of a civil law contract, an entrepreneur, a shareholder or partner, a member of an authority, a person working under supervision and direction of a contractor, subcontractor or supplier, including work under a civil law contract, a trainee, a volunteer or an apprentice.
5. Report - means information on a violation of law which has occurred or is likely to occur at Netecs Sp. z o.o., made via the communication channels intended for this purpose (written/oral/email). In accordance with the applicable regulations, at the time of filing a report, the Whistleblower should have reasonable grounds to believe that the information being reported is true and thus constitutes a report on a violation of law.
6. Concerned Person - means the person identified in the Report as the offender.
7. Investigation - means the proceedings conducted in connection with a submitted Report.
8. Reporting Channel - means the technical and organisational arrangements for making a Report.
9. Retaliatory action - this is understood to mean actions or omissions which lead to the deterioration of the Whistleblower's situation at work and harm the Whistleblower and which are undertaken in connection with the Report made.
10. Follow-up Action - means the actions taken by Netecs Sp. z o.o. to assess the truthfulness of the information contained in the Report and to counteract the misconduct that is the subject of the Report.
11. Whistleblower's assistant - means an individual who assists a whistleblower with making a Report or public disclosure in a work-related context and whose assistance should not be disclosed;
12. Person related to the Whistleblower - shall mean a natural person who may experience retaliatory action, including a co-worker or a person close to the Whistleblower within the meaning of Article 115 § 11 of the Act of 6 June 1997. - Penal Code (Journal of Laws of 2024, item 17).

### § 3

#### REPORTING VIOLATIONS

1. The person responsible for receiving and evaluating the Reports and for the overall supervision of the Report handling process (Report Investigator) is Gabriela Hajduk - Plaminiak, e-mail address: [sygnalista@netecs.pl](mailto:sygnalista@netecs.pl). The Report Investigator is duly authorised in writing by Netecs Sp. z o.o. to perform the aforementioned activities.
2. The Whistleblower may report violations of law using a form available from the Report Investigator through the following - channels:
  - a) In writing - by post to the postal address of Netecs Sp. z o.o., indicating the name of the person designated to receive Reports
  - b) In person - during a face-to-face conversation with the designated person authorised to receive Reports
  - c) Online - to the email address of the person designated to receive Reports
3. The submitted Report should contain a clear and complete description of the reported issue and should include at least the following information: date and place of the occurrence of the violation of the law or date and place of obtaining information about the violation of the law, description of a specific situation or circumstances creating the possibility of the occurrence of the violation of the law, information about the entity to which the Report refers, names of possible witnesses of the violation of the law, information about all evidence and information available to the Whistleblower, which may prove helpful in the process of examining the Report and information about the preferred method of contact with the Whistleblower.
4. A Report may only be made in good faith. It is prohibited to knowingly make a false Report. A person making a false Report shall be exposed to legal liability, including but not limited to liability for damages.
5. If the analysis of the Report or the resulting Investigation reveals that the Report knowingly contains information which is not true or conceals true information, the person making the Report who is an employee of Netecs Sp. z o.o., may be held liable under the regulations of the Labour Code or may be exposed to legal liability resulting from other legal regulations in force.

### § 4

#### ANALYSIS OF THE REPORT, INVESTIGATION

1. The Report Investigator has Access to the Report Channels.
2. Once a Report is received, the person responsible for evaluating the Report reviews it and conducts further communication with the Whistleblower.
3. The Whistleblower shall receive an acknowledgement within 7 days of receipt of the Report, unless the Whistleblower has not provided an address to which the acknowledgement should be forwarded or the return address is not apparent from the functionality of the Reporting Channel.

4. If the content of the Report makes it possible to conduct an Investigation, such Investigation is initiated immediately. This also applies in the case of an anonymous Report. In order to determine the truthfulness of the Whistleblower's allegations, the Report Investigator may request clarification or additional information from the person making the Report with regard to the reported violation. To this end, the person receiving the Report uses the contact details provided by the Whistleblower.
5. The Report Investigator may engage, if deemed appropriate, representatives of the Employer's business units or independent consultants to participate in the Investigation.
6. Following the Investigation, the Report Investigator decides whether the Report, including anonymous Reports, is justified. In the case of a substantiated Report - recommendations are made for undertaking appropriate corrective or disciplinary actions towards the offender and long-term recommendations aimed at eliminating and preventing violations of the same or similar kind to those described in the Report in the future.
7. In the event that the Report is found to be unjustified, the Report Investigator shall immediately provide the Whistleblower and the Concerned Person with information on the received Report and the outcome of the proceedings.

## **§ 5**

### **PROHIBITION OF RETALIATORY ACTION**

1. It is absolutely prohibited to undertake retaliatory action against the Whistleblower. The same applies to the persons helping the Whistleblower file the Report and to the Persons associated with the Whistleblower.
2. Taking any repressive, discriminatory or otherwise unfair action against the Whistleblower will be treated as a breach of these Regulations and may result in legal sanctions.
3. The following actions are, in particular, unacceptable when undertaken in relation to the Whistleblower: refusal to enter into employment relationship, termination or termination without notice of an employment relationship, refusal to sign a fixed-term employment contract after the end of a trial period, refusal to sign another fixed-term employment contract or refusal to enter into an indefinite-term employment contract, after the end of a fixed-term employment contract when the employee had a legitimate reasons to expect, that such a contract will be concluded with him or her; reduction of the amount of remuneration for work; withholding of promotion or refusal to promote; refusal to award benefits other than remuneration; downgrading the employee to a lower-rank position; suspension in the performance of job duties or entrusting the performance of the

Whistleblower's duties to another employee; unfavourable change of the place of work or work hours, a negative evaluation of the employee's performance or a negative opinion about the employee; imposing or applying disciplinary sanctions, including a financial penalty or a measure of a similar nature; withholding of participation in or refusal to offer vocational training; unjustified referral for a medical examination, including a psychiatric examination, unless applicable legal regulations provide for the possibility of referring an employee for such an examination; actions aimed at making it more difficult for the Whistleblower to find future employment in a given sector or industry through informal or formal cross-sector arrangements, unless the Employer can prove that such action was motivated by objective reasons; bullying or discrimination; or actions causing financial losses or intangible losses suffered by the Whistleblower.

4. It is also considered unacceptable to attempt or threaten to attempt any of the actions described in paragraph 3, including retaliatory actions against anyone assisting the Whistleblower or anyone associated with the Whistleblower.
5. Adverse treatment due to filing of a Report or public disclosure of information shall also be deemed to be a threat or attempted threat as defined in 4 above, unless the Employer proves that it was motivated by objective reasons.

## **§ 6**

### **PERSONAL DATA**

1. Maintaining confidentiality is intended to guarantee the Whistleblower's security and to minimise the risk of retaliation or reprisal.
2. The identity of the Whistleblower, as well as all information enabling his/her identification, will not be disclosed to the parties concerned by the Report, to third parties or to other employees and associated of the entity. The identity of the Whistleblower, as well as other information enabling his/her identification, may only be disclosed if such disclosure is required and duly justified under generally applicable laws in the context of ongoing investigations conducted by national authorities. The identity of the persons/ parties concerned by the Report is subject to confidentiality requirements to the same extent as the identity of the Whistleblower.

## **§ 7**

### **REGISTER OF REPORTS**

1. Each Report shall be registered in the Report Register, irrespective of the further course of the Investigation.
2. The Report Investigator is responsible for maintaining the Report Register.

3. The Register of Reports shall contain at least the following information: the contact details of the Whistleblower, all details of the Report content, the process of the Report analysis and investigation, the persons and authorities involved in the analysis and investigation of the Report, information on the follow-up and preventive actions taken and applied.
4. The Register of Reports shall be kept confidential and the documents, information and personal data collected in the course of the analysis and investigation and information relating to the processing of the Report shall be retained for a period of 3 years following the end of the calendar year in which the follow-up actions were completed or the end of the investigation proceedings initiated by such actions.

## **§ 8**

### **FINAL PROVISIONS**

1. The Regulations shall enter into force 7 days after they have been made known to the employees of Netecs Sp. z o.o. using customary communication channels (i.e. by posting the document on the notice board).
2. The appendices to these Regulations include:
  - a) Acknowledgment of the Report receipt sent to the Whistleblower,
  - b) Violation Reporting form with information clause on the processing of personal data,
  - c) Register of Internal Reports,
  - d) Minutes of the presentation of the objectives of the draft Regulations, together with the appendices and minutes documenting the acceptance of the Employer's Regulations by the employee representatives.

.....  
(Company seal)

.....  
(place, date)

**Mr./Ms.**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Acknowledgment for the Whistleblower  
of the receipt of law violation report**

Pursuant to the regulations in force at Netecs Sp. z o.o. concerning the receipt of internal reports and follow-up actions, I hereby confirm the receipt of a report of a violation of the law submitted *(in writing, in person, by e-mail)* on \_\_\_\_\_.

Your personal data and other details which can lead to your identification will not be disclosed unless you have given your consent for such disclosure. The information you have provided is subject to the confidentiality requirement pertaining both to the person making the report and the person whom it concerns.

Furthermore, please be informed that you will receive feedback regarding the planned or undertaken follow-up actions concerning the reported violations and justification of such follow-up within a maximum of 3 months from the acknowledgement of the report receipt, i.e. until \_\_\_\_\_, to the address provided in the Report.

\_\_\_\_\_

**Register of internal reports at Netecs Sp. z o.o.**

<b>No.</b>	<b>Case ref.</b>	<b>Description of the reported violation, details of the Whistleblower notifier and contact data</b>	<b>Date of internal report</b>	<b>Information on follow-up actions taken</b>	<b>Date of case closure</b>
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					



.....  
(place, date)

.....  
(Name of the person making the report)\*

.....  
(address to which acknowledgment of  
report receipt should be sent)\*\*

## **Report on the violation of the law made to Netecs Sp. z o.o.**

Acting on my own behalf, I hereby report a violation of the law in a work-related context:

1. Name of person concerned:

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.....  
*(state the name of an individual, legal person or an organisation  
without a legal status according to the law in force indicated in the report as the party who  
committed the violation or with whom such person is associated).*

2. Description of the reported violation of the law:

.....  
*(describe the  
violation being reported).*

3. The violation took place .....  
*(specify the place) on (date)*

4. Information about the evidence supporting the reported event:

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5. Does the Whistleblower expect a face-to-face meeting to be arranged *(please underline as appropriate)*: YES/NO. If YES is selected, after an initial review of the report and assessment whether the report concerns information about the violation of the law, a face-to-face meeting will be arranged within 7 days of receipt of the report if the Whistleblower has provided contact details.

6. Status of the Whistleblower (*please circle appropriate*):

- 1) employee;
- 2) former employee;
- 3) job applicant;
- 4) a person providing work under an arrangement other than employment contract, including civil law contracts;
- 5) entrepreneur;
- 6) trainee;
- 7) volunteer;
- 8) other (please specify) .....

I hereby confirm that prior to making this report I have read and understood the Regulations ..... regarding the acceptance of internal reports and follow-up actions, as well as the information clause regarding the processing of my personal data.

.....  
(signature of the Whistleblower)\*

\*not applicable to persons making anonymous reports

\*\*if the Whistleblower does not provide an address, no acknowledgement of receipt of the report and no feedback will be sent on the follow-up actions planned or taken.

**Information clause on processing of personal data  
for reporting a violation of the law at Netecs Sp. z o.o.**

1. The controller of your Personal Data is Netecs Sp. z o.o.
2. You can contact the Data Controller by writing a letter to the Company's postal address or an email to [rodo@netecs.pl](mailto:rodo@netecs.pl).
3. Netecs Sp. z o.o. processes personal data for the purpose of analysing, reviewing and investigating reported irregularities. The personal data provided (together with the enclosed documents) will be processed for the period necessary for the investigation of the case, but no longer than for 3 years after the end of the calendar year in which the report was forwarded to the competent public authority or from the moment of completion of the follow-up activities, or after the completion of the resulting actions, and will then be deleted.
4. Netecs Sp. z o.o. may, if reasonably necessary, make personal data available or disclose such data to public authorities which, under the applicable laws in force, are authorised to request personal data, e.g. the public prosecutor's office, courts etc.
5. Netecs Sp. z o.o. guarantees the security of personal data and shall respect all rights provided under the GDPR, i.e. the right of access, rectification and erasure of data, restriction of data processing, exclusion from automated decision-making, including profiling, as well as the right to object to the processing of personal data and the right to complain to the President of the Data Protection Authority.