In case of any discrepancies the polish version of the document prevails

The Internal Reporting and Follow-up Procedure in Kompleksowa Obsługa Budownictwa „KOBNEXT" Sp. z o.o.

approved by the order of the Management Board dated on 11 September 2024

Pursuant to the Act of 14 June 2024 on the protection of whistleblowers (Dz.U. (Journal of Laws) of 2024, item 928) and Directive (EU) 2019/1937 of the European Parliament and of the European Union Council of 23 October 2019 on the protection of persons reporting breaches of Union law, following internal consultations with representatives of persons working for the Company, lasting from 01.08.2024 to 10.09.2024, the following "Internal Reporting and Follow-up Procedure" is introduced:

§ 1
General Conditions

1. The internal reporting and follow-up procedure, hereinafter referred to as the "Procedure", specifies the procedure for receiving internal reports concerning information about violations of law or regulations and ethical standards established in the Company, as well as for taking follow-up actions in connection with such reports.
2. The purpose of this Procedure is to introduce transparent rules for disclosing cases of irregularities, taking appropriate corrective actions in connection with violations that have occurred and protecting whistleblowers.
3. The procedure applies to a whistleblower who makes an internal report in a work-related context, regardless of the legal relationship that forms the basis for the provision of his or her work.
4. A whistleblower is subject to the protection provided for in the Procedure from the moment of making an internal report, provided that he or she had reasonable grounds to believe that the information that was the subject of the internal report was true at the time of its making and constitutes information about a violation of the law.
5. The protection provided for in the procedure does not apply to a whistleblower who knowingly makes an internal report knowing that no violation has occurred (bad faith).
6. In any case, the whistleblower may make an external report without first making an internal report.
7. External reports are received by the Commissioner for Human Rights or another public authority whose competence includes taking appropriate follow-up action on the subject of the report. Where appropriate, external reports are also made to the institutions, bodies, offices or agencies of the European Union.
8. All information on making external reports, together with links to the websites of public bodies accepting such reports, is available on the website of the Commissioner for Human Rights: https://bip.brpo.gov.pl
9. Where a violation of the law can be effectively addressed within the organizational structure of the Company, an internal report is encouraged.

§ 2
Definitions

Whenever the reference is made in the Procedure to:

1. **the Company** – this means: **Kompleksowa Obsługa Budownictwa „KOBNEXT" Sp. z o.o.**

2. the Employer – this means the body or person responsible for the functioning of the Enterprise – the Employer within the meaning of Art. 3 of the Act of 26 June 1974 – the Labor Code (Dz.U. (Journal of Laws) of 2020, item 1320, as amended),
3. the Authorised Person – this means an impartial person appointed by the Employer whose tasks include receiving internal reports, taking follow-up actions, including verifying the internal report and further communication with the whistleblower, including requesting additional information from the whistleblower if necessary, as well as providing feedback to the whistleblower;
4. follow-up action – this means action involving assessing the truthfulness of information contained in an internal report and counteracting a breach of the law, in particular by conducting explanatory proceedings, initiating an inspection or other proceedings based on legal provisions or dismissing the report;
5. retaliatory action – this means a direct or indirect action or omission in a work-related context that is caused by an internal report and that violates or may violate the rights of the whistleblower or causes or may cause unjustified damage to the whistleblower, including unjustified initiation of proceedings against the whistleblower;
6. information about breach of the law – this means information, including a reasonable suspicion regarding an actual or potential violation of the law that has occurred or is likely to occur in the Company, which the Whistleblower has learned about in a work-related context, or information regarding an attempt to conceal such a violation;
7. a work-related context – this shall be understood as past, present or future activities related to the performance of work, based on an employment relationship or another legal relationship constituting the basis for the provision of work or services or the performance of a function in the Company or on behalf of this Entrepreneur, within the framework of which information about a violation of the law was obtained and there is a possibility of experiencing retaliatory actions;
8. the person concerned by the report – this shall be understood as a natural person, a legal person or an organizational unit without legal personality, indicated in an internal report as a person who has committed a violation of the law or as a person with whom the person who has committed a violation of the law is associated;
9. the person assisting in making a report – this means a natural person who assists a whistleblower in making an internal report in a work-related context and whose assistance should not be disclosed;
10. the person related to the whistleblower – this means a natural person who may experience retaliatory action, including a colleague or family member of the Whistleblower (the closest person within the meaning of Article 115 § 11 of the Penal Code);
11. a report – this means an oral or written internal report or an external report made in accordance with the provisions of the Act of 14 June 2024 on the protection of whistleblowers;
12. an internal report – this means an oral or written report submitted according to this Procedure;
13. an external report – this means an oral or written information about breaching the law submitted to the Commissioner for Human Rights or another public authority.

§ 3
Subject of the report

1. The subject of an internal report may be actions or omissions that are unlawful or intended to circumvent the law, relating to:
   1) corruption;
   2) public procurements;
   3) services, products and financial markets;

4) counteracting money laundering and terrorism financing;
5) product safety and compliance with requirements;
6) transport safety;
7) protection of the environment;
8) radiological protection and nuclear safety;
9) food and feed safety;
10) animal health and welfare;
11) public health;
12) consumer protection;
13) protection of privacy and personal data;
14) network and IT system security;
15) financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
16) the European Union internal market, including public law rules on competition and state aid and corporate taxation;
17) constitutional freedoms and human and civil rights - occurring in the relations of the Company with public authorities and not related to the areas indicated in points 1-16.

2. The subject of an internal report may also be violations of the internal regulations and ethical standards in force in the Company.

§ 4
The Procedure of filling the report

1. The whistleblower may submit the internal report:
   1) by electronical means – using the e-mail address: sygnalista@kobnext.pl
   2) in writing – in a sealed envelope delivered by internal or external mail, marked "Report of violation", placed in another sealed envelope addressed to the Company's address or delivered to the white mailbox located at the main entrance to the Company's building at Piastowska 57 in Częstochowa;
2. At the request of the Whistleblower, an internal report may also be made during a meeting with the participation of an Authorized Person, organized within 14 days of receiving such a request. A report made in this form should be documented in the form of a recording of the conversation or minutes of the meeting. The whistleblower may check, correct and approve such minutes.
3. In order to reliably verify the report and take effective follow-up action, the report should contain as a minimum the following:
   1) Personal data of the Whistleblower as well as the person concerned by the report;
   2) Contact address of the Whistleblower, it can be correspondence address or e-mail address;
   3) Possibly the most detailed description of the subject of the violation;
   4) a description of the work-related context that enabled the reported violation to be noticed;
   5) indication of reasonable grounds that made it possible to determine that the information about the violation of the law is true.
4. Internal reports submitted anonymously, containing information that is clearly unreliable or whose content cannot be verified shall not be considered.
5. Within 7 days of receiving an internal report, the Authorized Person shall provide the Whistleblower with a confirmation of receipt of the report, unless the Whistleblower has not provided a contact address to which the confirmation should be sent. The obligation to confirm the report does not apply to reports made anonymously.

§ 5
Procedure for handling reports

1. Internal reports are received by the Authorized Person, who performs an initial verification of the report, which involves determining whether the report meets the conditions specified in this Procedure. If it is necessary to supplement or clarify the information contained in the internal report, the Authorized Person contacts the Whistleblower, if possible.
2. The Authorized Person may refrain from considering a report that was the subject of a previous report by the same or another Whistleblower if it does not contain any significant new information on violations compared to the previous report. The Authorized Person informs the Whistleblower that the internal report has been left without consideration, stating the reasons, and in the event of a subsequent internal report, leaves it without consideration and does not inform the Whistleblower about it.
3. If the internal report meets the conditions referred to in point 1 and the content of the internal report justifies the initiation of explanatory proceedings, the Authorised Person shall take steps to clarify all the circumstances contained in the report.
4. When necessary, the Authorized Person may summon any person performing work for the Company to provide explanations. The summoned persons are obliged to appear and present all information and documents in their possession that may enable determining the circumstances of the violation indicated in the internal report.
5. An Authorized Person may also request assistance or an opinion from representatives of other organizational units of the Company or an entity providing professional services, provided that the knowledge and experience of such persons are necessary to clarify all circumstances of the violation contained in the report.
6. After clarifying all the circumstances contained in the report, the Authorized Person makes a decision as to the validity of the report and issues recommendations as to possible follow-up actions.
7. The Authorised Person shall provide the Whistleblower with feedback within a period not exceeding 3 months from the date of confirmation of receipt of the internal report or, in the event of no confirmation being provided, 3 months after the expiry of 7 days from the date of making the internal report.
8. The Authorised Person shall not provide feedback to the Whistleblower if this person has not provided a contact address to which such information should be forwarded.

§ 6
Follow-up procedure

1. If:
   1) the violation of the law can be effectively remedied within the organizational structure of the Company, the Authorized Person shall take the corrective actions specified in the recommendations;
   2) the violation of the law cannot be effectively remedied within the organizational structure of the Company, the Authorized Person shall notify the law enforcement authorities or initiate other proceedings specified by the law;
   3) the report of a violation turns out to be unfounded, the Authorized Person dismisses the report and closes the proceedings specified in the Procedure.
2. If the feedback provided in accordance with § 5 point 7 did not contain the information indicated in § 2 point 7, the Authorized Person shall provide the Whistleblower with additional feedback including such information.

3. The authorized person takes follow-up action with due diligence and while maintaining full confidentiality of the Whistleblower's identity.

§ 7
Protection of the Whistleblower

1. No retaliatory actions or attempts or threats of retaliation may be taken against the Whistleblower.
2. Prohibited acts of retaliation against persons who performed or were supposed to perform work based on an employment relationship include in particular:
   1) refusal to enter into an employment relationship;
   2) notice of termination or termination without notice of the employment relationship;
   3) failure to conclude a fixed-term employment contract or an open-ended employment contract after termination of the trial period employment contract;
   4) failure to conclude another fixed-term employment contract;
   5) failure to conclude an employment contract for an indefinite period after the termination of a fixed-term employment contract – in the event that the Whistleblower had a justified expectation that such a contract would be concluded with him;
   6) reduction of the amount of remuneration for work;
   7) suspension of promotion or omission from promotion;
   8) omission when granting benefits related to work other than remuneration or reduction of the amount of such benefits;
   9) transfer to a lower job position;
   10) suspension from the performance of employment or official duties;
   11) transferring the existing Whistleblower duties to another employee;
   12) an unfavourable change of the place of work or work schedule;
   13) negative evaluation of work results or negative opinion about work;
   14) imposition or application of a disciplinary measure, including a financial penalty or a similar measure;
   15) coercion, intimidation or exclusion;
   16) mobbing;
   17) discrimination;
   18) unfavourable or unfair treatment;
   19) suspension of participation or omission when selecting for participation in training courses improving professional qualifications;
   20) unjustified referral for medical examinations, including psychiatric examinations;
   21) an action aimed at making it more difficult to find work in a given sector or industry in the future on the basis of an informal or formal sectoral or industry agreement;
   22) causing financial loss, including economic loss or loss of income;
   23) causing other non-material damage, including infringement of personal rights, in particular the good name of the Whistleblower.
3. An attempt or threat to use the actions described in point 2 is also considered retaliatory action as a result of making a report.
4. In the case of persons providing work or services on the basis of a legal relationship other than an employment relationship, the provisions of point 2 shall apply accordingly, and in addition, prohibited retaliatory actions also include termination of a contract to which the Whistleblower is a party, in particular concerning the sale or delivery of goods or the provision of services, withdrawal from such a contract or its termination without notice.

5. The prohibition of retaliatory actions also covers a person assisting in making a report, a person related to the reporting person, as well as a legal person or other organizational unit assisting the Whistleblower or related to them, in particular one owned by the Whistleblower or employing him.
6. Neither internal reporting nor public disclosure may constitute a basis for liability, including disciplinary liability or liability for damages resulting from the infringement of the rights of other persons or obligations specified in the law, in particular in the matter of defamation, infringement of personal rights, copyrights, protection of personal data and the obligation to maintain confidentiality, including trade secrets, provided that the Whistleblower had reasonable grounds to believe that the reporting or public disclosure is necessary to disclose the infringement of the law in accordance with the Act.

§ 8
The Reporting Register

1. Every internal report shall be registered directly by the Person Authorised.
2. The Register of such reports shall include:
   1)Number of the report;
   2) The subject of the report;
   3) Personal data of the Whistleblower and the person concerned by the report necessary to identify such persons;
   4) Contact address of the Whistleblower;
   5) Date of the report submission;
   6) Information about follow-up actions;
   7) Data of closing the case.
3. The Internal Reporting Register also includes reports made anonymously. If the Whistleblower did not provide their personal data or contact address, such a report should be marked as anonymous in the Register.
4. Information relating to a report is retained in the Internal Reporting Register for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after the completion of other proceedings initiated by that action.

§ 9
Final Provisions

1. The Employer is responsible for the correctness and effectiveness of this Procedure.
2. The authorized person, at least once a year, shall provide the Supervisory Body of the Company Kompleksowa Obsługa Budownictwa „KOBNEXT" Sp. z o.o. with collective information on internal reports and on follow-up actions taken in connection with such reports.
3. The Employer or the person conducting negotiations on his behalf regarding the establishment of cooperation shall inform all persons performing work for the Employer about the introduction and content of this Procedure, as well as about any changes thereto.
4. The Employer or the person conducting talks on his behalf regarding establishing cooperation shall provide the person applying for a job on the basis of an employment relationship or another legal relationship constituting the basis for providing work or services or performing a function with information on the procedure at the time of commencement of recruitment or negotiations preceding the conclusion of a contract other than an employment relationship.

§ 10

The procedure comes into force 7 days after it has been communicated to all persons working in the Company.

K.O.B. „KOBNEXT” Sp. z o.o.
VICE-PRESIDENT OF THE BOARD

Zbigniew Kowalik

K.O.B. „KOBNEXT” Sp. z o.o.
MEMBER OF THE BOARD

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