

INTERNAL PROCEDURE FOR REPORTING LEGAL VIOLATIONS AND TAKING FOLLOW-UP ACTIONS IN PATELEC - ELPENA SP. Z O.O.

Considering that:

In accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 and the Act of 14 June 2024 on the protection of whistleblowers, the Company is obliged to implement mechanisms for the protection of whistleblowers.

In fulfillment of the above obligations, Patelec - Elpena sp. z o.o. has decided to adopt this procedure with the following content:

§ 1

General Provisions

1. The purpose of this procedure is to establish internal tools that enable the reporting of legal violations, as well as monitoring and rectifying incidents related to irregularities through follow-up actions. This procedure also aims to promote a culture of openness among employees and define the methods of whistleblower protection.
2. The terms used in this procedure mean:
 - 1) **Procedure/Internal Reporting Procedure** – the internal procedure for reporting legal violations and taking follow-up actions applicable in Patelec - Elpena sp. z o.o.
 - 2) **Company/Employer** – Patelec - Elpena sp. z o.o., with its registered office in Legnica (59-220), at Św. Wojciecha 24, registered in the National Court Register maintained by the District Court for Wrocław Fabryczna in Wrocław, IX Commercial Division of the National Court Register under the number: 0000050465, REGON: 390058690, NIP: 6910204079;
 - 3) **Directive** – Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (Official Journal of the European Union L.2019.305.17 of 26 November 2019, as amended);
 - 4) **Act** – Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws 2024, item 928, as amended);
 - 5) **Employee** – a person employed by the Company under an employment contract, civil law contract, or another legal relationship, as well as a person with whom an employment contract, civil law contract, or another legal relationship is to be established, a person with whom any of the aforementioned relationships has ended, a temporary worker, a proxy, a shareholder or partner, a member of the governing body of a legal entity or an organizational unit without legal personality, a person performing work under the supervision and direction of a contractor, subcontractor, or supplier, as well as an intern, volunteer, or trainee;
 - 6) **Irregularities/Violations** – actions, behaviors, practices, or omissions, as well as potential actions, behaviors, practices, or omissions that are inconsistent with generally applicable legal regulations, as well as attempts to conceal such actions, behaviors, practices, or omissions;
 - 7) **Report** – verbal or written information about a violation provided to the employer using the dedicated reporting channels described in this procedure, in accordance with the requirements specified in the procedure;
 - 8) **Internal Report** – verbal or written communication to the Company regarding a violation;

- 9) **External Report** – verbal or written communication to the Ombudsman or a public authority regarding a legal violation;
- 10) **Public Disclosure** – making information about a legal violation publicly available;
- 11) **Information on a Legal Violation** – information, as well as a justified suspicion concerning an actual or potential legal violation that has occurred or is likely to occur in the Company, or information regarding an attempt to conceal such a legal violation;
- 12) **Feedback** – information on planned or undertaken follow-up actions resulting from the reported irregularity and the reasons for such actions, provided to the whistleblower in the manner and timeframe specified in the procedure;
- 13) **Whistleblower** – a person who reports information about a legal violation obtained in a work-related context in accordance with this procedure;
- 14) **Work-Related Context** – past, present, or future activities related to the performance of work based on an employment relationship or another legal relationship constituting the basis for performing work, services, or functions within or for the benefit of the Company, within which information about a legal violation was obtained and where there is a possibility of experiencing retaliatory actions;
- 15) **Compliance Officer** – an external entity authorized by the Company to receive whistleblower reports and communicate with whistleblowers;
- 16) **Investigative Procedure** – a procedure conducted by the Company in connection with the information provided by the Compliance Officer regarding an irregularity report submitted by a whistleblower in accordance with the procedure;
- 17) **Follow-Up Actions** – actions taken by the Company to assess the validity of the information contained in the report, as well as actions taken to conduct an investigative procedure and to prevent the legal violation subject to the report;
- 18) **Retaliatory Action** – a direct or indirect action or omission in a work-related context that is caused by a report or public disclosure and that infringes or may infringe on the whistleblower's rights or causes or may cause unjustified harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower;
- 19) **Internal Report Register** – a register maintained by the Company under the terms specified in § 12 of this procedure.

§ 2

Subject Matter Scope of the Procedure

The provisions of this procedure apply to all types of irregularities (including abuses and omissions) related to the Company's operations, arising from violations of generally applicable laws concerning:

- 1) corruption;
- 2) public procurement;

- 3) financial services, products, and markets;
- 4) anti-money laundering and counter-terrorist financing;
- 5) product safety and compliance with requirements;
- 6) transport safety;
- 7) environmental protection;
- 8) radiological protection and nuclear safety;
- 9) food and feed safety;
- 10) animal health and welfare;
- 11) public health;
- 12) consumer protection;
- 13) privacy and personal data protection;
- 14) network and information systems security;
- 15) financial interests of the State Treasury of the Republic of Poland, local government units, and the European Union;
- 16) the internal market of the European Union, including public law principles of competition, state aid, and corporate taxation;
- 17) constitutional freedoms and human and citizen rights—occurring in relations between individuals and public authorities and not related to the areas specified in points 1-16.

§ 3

Subject Scope of the Procedure and Whistleblower Protection

1. Any person who has obtained information about any irregularities specified in §2 of the procedure or has a reasonable suspicion of their occurrence may report them to the Company in the manner specified in the procedure.
2. A whistleblower is any reporting person, subject to the consequences set forth in section 3 below.
3. If, during the investigation, it is determined that the whistleblower acted in bad faith, they will lose the protection granted to whistleblowers.
4. Subject to section 3 above, the Company strictly prohibits any retaliatory actions, threats, or attempts against a whistleblower acting in good faith, even if the reported irregularities are not confirmed during subsequent proceedings.
5. Any form of retaliation against a whistleblower is strictly prohibited, including but not limited to:
 1. refusal to establish an employment relationship;
 2. termination of employment with or without notice;
 3. failure to conclude a fixed-term or indefinite employment contract after the termination of a probationary period, or failure to renew a fixed-term contract when the whistleblower had a justified expectation of its renewal;

4. reduction of salary;
 5. denial of promotion or exclusion from promotion considerations;
 6. exclusion from receiving non-salary work-related benefits or reduction of such benefits;
 7. demotion to a lower position;
 8. suspension from work-related or professional duties;
 9. reassignment of the whistleblower's duties to another employee;
 10. unfavorable change in the workplace location or working hours;
 11. negative work performance evaluation or opinion;
 12. imposition of disciplinary measures, including financial penalties or similar sanctions;
 13. coercion, intimidation, or exclusion;
 14. mobbing, discrimination, or unfair treatment;
 15. exclusion from participation in training programs aimed at professional development;
 16. unjustified referral to medical examinations, including psychiatric evaluations, unless required by separate legal provisions;
 17. actions aimed at hindering future employment in the same sector or industry through formal or informal agreements;
 18. financial loss, including economic damage or income loss;
 19. non-material harm, including damage to personal rights such as the whistleblower's reputation;
 20. termination of any contract involving the whistleblower, including contracts for the sale, supply of goods, or provision of services, or withdrawal from or termination of such contracts without notice;
 21. imposition, denial, restriction, or revocation of rights, particularly licenses, permits, or exemptions.
6. A whistleblower who experiences any form of retaliation should immediately inform the Compliance Officer. Such incidents will be reviewed in a separate procedure to clarify the situation, prevent any retaliatory actions, and hold those responsible accountable in accordance with the procedure and applicable laws.
 7. Whistleblower protection under this procedure does not replace protection provided by applicable laws, particularly statutory regulations.
 8. The same level of protection as that granted to whistleblowers applies to:
 1. any person who assisted the whistleblower in making the report;

2. any person associated with the whistleblower who may face work-related retaliation, including coworkers or close relatives as defined in Article 115 §11 of the Polish Penal Code;
 3. any legal entity or organizational unit that assisted or is connected to the whistleblower, particularly those owned by or employing the whistleblower.
9. If a whistleblower withdraws their report, the case may be treated as an anonymous report and processed in accordance with the procedure.

§ 4

Entity Responsible for Receiving and Communicating with the Whistleblower

1. The entity responsible for receiving and reviewing reports, as well as communicating with the whistleblower, is an external entity authorized by the Company (Compliance Officer).
2. If the Compliance Officer is in any way connected to the act or omission being reported, the Company will authorize another person to handle the report.

§ 5

Type of reports

A report may be:

- 1) Open – when the whistleblower explicitly agrees to the full disclosure of their identity to both those responsible for investigating the report and third parties.
- 2) Confidential – when the whistleblower's identity is disclosed only to the Compliance Officer.

§ 6

Reporting Channels

1. The whistleblower must report irregularities using one of the written or oral reporting channels of their choice, as specified below:
 1. By traditional mail to the Company's address:

Patelec - Elpena sp. z o.o.
ul. Św. Wojciecha 24
59-220 Legnica
with the note "For the attention of the Compliance Officer".
 2. By email to the dedicated address: patelec.sygnaalista@tla-kancelaria.pl.
 3. Orally during a meeting – at the explicit request of the whistleblower, submitted to the Compliance Officer via one of the above methods, in accordance with the procedure (for both open and confidential reports):
 - a) An in-person meeting at the Company's headquarters, or
 - b) A remote meeting via Microsoft Teams, using an audio or audio-video recording system.

2. Reports containing the note "For the attention of the Compliance Officer" will not be opened by personnel handling correspondence within the Company and will be immediately forwarded, in an unaltered state, to the Compliance Officer.
3. The Compliance Officer will immediately draft a receipt protocol upon receiving a report, indicating the date of receipt (a template for the receipt protocol is attached as Annex 1 to this procedure).
4. If the report is submitted via a recorded Teams voice communication system, the Compliance Officer will document the report, with the whistleblower's consent, either by:
 - Recording the conversation, or
 - Preparing a complete and accurate transcription of the conversation (a transcription template is attached as Annex 1a).
 - The whistleblower may review, amend, and approve the transcription by signing it.
 - The transcription is attached to the receipt protocol mentioned in section 3.
5. If the whistleblower requests a direct meeting, the Compliance Officer will arrange it as soon as possible, but no later than 14 days from the request. The Compliance Officer will notify the whistleblower of the location and date of the meeting at least 3 days in advance.
6. If the report is submitted during a direct meeting, the Compliance Officer will document it, with the whistleblower's consent, either by:
 - Recording the conversation, or
 - Preparing a meeting protocol (a meeting protocol template is attached as Annex 1b).
 - The whistleblower may review, amend, and approve the meeting protocol by signing it.
 - The meeting protocol is attached to the receipt protocol mentioned in section 3.
7. Access to correspondence marked "For the attention of the Compliance Officer" and all other reporting channels listed in section 1 is restricted solely to the person authorized to receive and handle reports (the Compliance Officer). The Company ensures confidentiality of the whistleblower's identity, the person(s) concerned by the report, and any third parties mentioned in the report.

§ 7

Method of Reporting and Receiving Notifications and Communication with the Whistleblower

1. In the case of submitting a report via a written reporting channel, the report should include at least:
 1. the date of submission of the report;
 2. the whistleblower's details, in particular, name and surname, position, and contact information;
 3. an indication of the detected irregularities;
 4. a brief description of the situation or circumstances in which the irregularities occurred (or may occur), indicating the date or period if known to the whistleblower, as well as the place of occurrence of the irregularities;
 5. details of persons who may be associated with the irregularities, including identification of the perpetrators of the violation, potential witnesses, and affected individuals;

6. specification of the type of report, i.e., open or confidential.
2. The report may be submitted using the form attached as Annex No. 2 to the procedure.
3. The whistleblower may attach evidence confirming the irregularities described in the report.
4. The Compliance Officer shall promptly prepare a report acceptance protocol, as referred to in § 6 sec. 3. If the irregularity report does not contain the elements specified in sec. 1 above and it is possible to contact the whistleblower, the Compliance Officer may request the whistleblower to provide the necessary information unless the missing information allows the report to be accepted and an investigative procedure to be conducted.
5. Upon receipt of the report, the Compliance Officer shall confirm its receipt to the whistleblower no later than 7 days from the date of receipt, unless the method of submission prevents further contact with the whistleblower. A template for confirming receipt of a report is provided in Annex No. 3.
6. After preparing the report acceptance protocol referred to in § 6 sec. 3 and confirming receipt of the report to the whistleblower as indicated in sec. 5 above, the Compliance Officer shall immediately forward the report acceptance protocol to the Company for the initiation of an investigative procedure, as referred to in § 8.
7. To the maximum extent permitted by law, reports that do not meet the requirements set forth in this procedure, in particular: reports submitted in a manner not provided for in § 6 sec. 1, anonymous reports, or reports lacking the elements specified in § 7 sec. 1, will be left without consideration.

§ 8

Investigative Procedure

1. Upon receiving the report acceptance protocol from the Compliance Officer, as referred to in § 6 sec. 3, the Company shall immediately appoint a Team for Investigating Reported Irregularities (hereinafter also: the "Team"). The Team shall conduct the investigative procedure.
2. The Team shall consist of at least three persons designated and formally authorized by the Company (a template authorization for undertaking follow-up actions is attached as Annex No. 4 to this procedure). The Compliance Officer may also be a member of the Team, subject to sec. 3 below. The Team shall appoint a Chairperson who will lead and manage its work.
3. A person cannot be a member of the Team if they are:
 1. the whistleblower who submitted the report that is the subject of the investigative procedure;
 2. a person named in the report as the perpetrator of the violation;
 3. a person who had any connection with the reported violation;
 4. a person who is a direct superior or subordinate of the individual concerned by the report;
 5. a spouse, relative, or in-law up to the second degree of the person concerned by the proceedings, or a person who has a legal or factual relationship with them that may raise doubts about their impartiality;
 6. a person whose participation in the investigative procedure would, for reasons other than those listed above, raise legitimate doubts about their impartiality.

4. Team members are obliged to maintain the confidentiality of any information obtained during or in connection with the case under investigation.
5. The Team shall conduct an investigative procedure aimed at determining: the date, place, circumstances, and course of the incident; any violations of the law or internal regulations and principles of the Company (where possible); witnesses to the event, affected individuals, and persons responsible for the incident (violation).
6. The Team's work should be completed within one month from the date of receiving the report acceptance protocol from the Compliance Officer (transferred in accordance with § 8 sec. 1 above). In particularly justified cases, the Team's work may be extended by another month, in which case the Team shall notify the Company and the Compliance Officer if they are not a member of the Team.

§ 9

Conclusion of the Investigative Procedure

1. The Team shall prepare a final report for the Company based on the conducted investigation (the template for the final report is provided in Annex No. 5 to the procedure). The report shall specify the date, location, circumstances, and course of the event constituting a violation of the law, witnesses of the event, affected individuals, as well as those responsible for the violation. The report may also conclude that the violation described in the report was not confirmed or did not occur. If the report confirms the violation, the final report shall also include recommendations regarding the necessary follow-up actions.
2. In case the final report confirms irregularities, the Company is obligated to take, with due diligence, all legally permissible actions to minimize the effects of the irregularities and to prevent similar irregularities in the future. Depending on the nature and severity of the violation, the Company may, in particular:
 1. initiate an internal audit within the Company or a specific internal unit where the irregularities occurred,
 2. conduct an interview with the employee(s) involved in the investigated situation,
 3. impose a disciplinary sanction on an employee in accordance with labor law regulations,
 4. make relevant organizational and/or personnel changes,
 5. implement appropriate amendments to the Company's internal regulations,
 6. take administrative and legal actions,
 7. initiate civil law proceedings,
 8. take actions to recover financial resources,
 9. file a notification with the appropriate authorities (including a report to the prosecutor's office regarding the suspicion of a criminal offense).
3. The Company shall promptly submit the final report to the Compliance Officer.
4. The Compliance Officer shall provide feedback to the whistleblower on the case resolution and any actions taken or planned, no later than 7 days after the Company presents the final report to the Compliance Officer, subject to section 5 below.

5. The feedback referred to in section 3 above shall be provided to the whistleblower who has provided a contact address for receiving feedback within a maximum of 3 months:
 1. from the confirmation of receipt of the report, as mentioned in § 7 sec. 5, or
 2. if the whistleblower did not provide a contact address, from the expiration of 7 days from the date of the report submission.

§ 10

Personal Data Protection

1. A whistleblower who has not explicitly and unequivocally consented to the disclosure of their personal data, as well as any other information enabling their identification, shall be guaranteed anonymity, except in cases where the disclosure of the whistleblower's identity is required by applicable law.
2. The personal data of the whistleblower and other individuals mentioned in the report shall be protected in accordance with the regulations on personal data protection applicable within the Company. The data of the whistleblower and individuals mentioned in the report may only be processed for the purpose of implementing the procedure.
3. Personal data processed in connection with the implementation of the procedure shall be stored for a period of 3 years after the end of the calendar year in which follow-up actions were completed or after the conclusion of proceedings initiated by the follow-up actions.
4. Individuals whose personal data is processed for the purpose of implementing the procedure shall receive an information clause from the Company, which is included as Annex No. 6 to the procedure.

§ 11

Whistleblower's Liability for Participation in Irregularities

1. A whistleblower who was a participant – co-perpetrator of the events covered by the report is not exempt from liability for actions that have caused harm to the Company, subject to section 2 below.
2. If the reported irregularity concerns an act in which the whistleblower was involved, the submission of the report will be taken into account as a mitigating factor when deciding on follow-up actions.

§ 12

Internal Reports Register

1. The Company or an authorized person maintains an internal reports register (a template of the internal reports register is provided in Appendix No. 7 to the procedure).

2. The internal reports register is maintained in compliance with data protection regulations, ensuring the anonymity of whistleblowers and other individuals associated with the reported violation.
3. All submitted reports are documented in the internal reports register, regardless of the subsequent course of proceedings.
4. The internal reports register contains all data required by law, including in particular:
 1. report number;
 2. subject of the legal violation;
 3. personal data of the whistleblower and the person concerned by the report, necessary for their identification;
 4. whistleblower's contact address;
 5. date of the report submission;
 6. information on follow-up actions taken;
 7. date of case closure.
5. The data contained in the register is stored for the periods specified by law, i.e., for three years after the end of the calendar year in which follow-up actions were completed or after the conclusion of proceedings initiated by those actions.

§13

External Reports

1. The whistleblower may report violations of the law, as referred to in § 2(1) above, directly to the Ombudsman or public authorities (external report).
2. An external report may be made at any time, bypassing this internal reporting procedure, particularly when:
 1. Within the timeframe specified in the procedure for providing feedback, the Compliance Officer fails to provide feedback to the whistleblower, unless the method of reporting prevents further contact with the whistleblower; or
 2. The whistleblower has reasonable grounds to believe that the violation may pose a direct or obvious threat to the public interest, particularly if there is a risk of irreversible harm; or
 3. Submitting an internal report would expose the whistleblower to retaliatory actions; or
 4. In the case of an internal report, there is little likelihood that the Company will effectively address the legal violation due to specific circumstances of the case, such as the possibility of hiding or destroying evidence, potential collusion between the Company and the perpetrator, or the employer's involvement in the violation.
3. Submitting a report to the Ombudsman or a public authority without first filing an internal report does not deprive the whistleblower of the protection guaranteed by the provisions of the Whistleblower Protection Act.

§ 14

Final Provisions

1. This procedure is introduced for an indefinite period.
2. Any amendments to this procedure must be made in writing.
3. This procedure has been established following consultations with the trade unions operating within the Company.
4. The procedure comes into effect 7 days after it has been communicated in the manner adopted by the Company, with the provision that the regulations set out in § 13 shall take effect on December 25, 2024.
5. The procedure will be available in the employer's IT system, will also be posted on the notice board, and copies will be available with direct supervisors and in the HR Department.
6. In matters not regulated by this procedure, generally applicable legal provisions shall apply, including the Act on Whistleblower Protection of June 14, 2024.

Annexes:

1. Template of the report on the receipt of a notification, including attachments:
 1. 1a. Template of the conversation transcript
 2. 1b. Template of the meeting minutes
2. Template of the irregularity reporting form
3. Template of the confirmation of receipt of the notification
4. Template of the authorization for taking follow-up actions
5. Template of the final report from the investigative procedure
6. Template of the GDPR information clause
7. Template of the internal notification register

Annex No. 1

*to the Internal Procedure for Submitting Internal Reports of Legal Violations and Taking Follow-up Actions
at Patelec - Elpena sp. z o.o.*

REPORT OF IRREGULARITY NOTIFICATION

(Notification No. _____)

1. Type of notification::

- ☐ open
☐ confidential

2. Details of the reporting person (name, surname, position):

3. Date of receipt of the notification:

4. Channel through which the notification was submitted:

- ☐ by traditional mail
☐ by email to the dedicated address
☐ during a face-to-face meeting
☐ during a remote meeting via Teams

5. Method of documenting the oral notification:

a) the notification of irregularity during the meeting was documented in the form of:

- ☐ recording
☐ meeting minutes (meeting minutes are attached to this report)

6. The notification concerns the following event:

7. The following attachments have been included with the notification:

- 1) _____
2) _____
3) _____
4) _____

8. The following witnesses have been indicated:

- 1) _____

- 2) _____
- 3) _____
- 4) _____

9. Attachments to the report::

- 1) _____
- 2) _____
- 3) _____
- 4) _____

Date and signature of the person preparing the report:

Date and signature of the person receiving the report on behalf of the Company:

Annex No. 1a

to the Notification Receipt Protocol

TRANSCRIPTION OF CONVERSATION

dated _____

On _____ r. Mr./Ms. _____ (first name, last name, position of the reporting person) reported a violation of the law via the recorded Teams voice communication system.

The conversation was conducted by Mr./Ms _____.

TRANSCRIPTION OF CONVERSATION

TIME	SPEAKER	STATEMENT

 Date and Signature
 of the person preparing the conversation transcript:

I approve the above conversation transcript.

 Date and signature of the reporter

Annex No. 2

to the Internal Procedure for Reporting Violations of Law and Taking Follow-Up Actions
at Patelec - Elpena sp. z o.o.

IRREGULARITY REPORT FORM

1. DATE OF REPORT:
2. TYPE OF REPORT: ☐ open ☐ confidential
3. WHISTLEBLOWER DETAILS (please complete in case of an open or confidential report): Name and surname: Position: Contact information:
4. DATE OF OCCURRENCE OF THE IRREGULARITY:
5. IDENTIFIED IRREGULARITIES:
6. DESCRIPTION OF THE CIRCUMSTANCES IN WHICH THE IRREGULARITY OCCURRED/MAY OCCUR:
7. PERSONS INVOLVED IN THE IRREGULARITIES (including victims and potential perpetrators):

8. WITNESSES TO THE IRREGULARITY::**9. LIST OF EVIDENCE:****10. DECLARATION OF THE REPORTING PERSON**

I declare that by submitting this report:

1. I am acting in good faith.
2. I have a reasonable belief that the allegations contained in the disclosed information are true.
3. The disclosed information is accurate to the best of my knowledge, and I am disclosing all facts and circumstances known to me regarding the subject of the report.
4. I am aware of the possible consequences of submitting a false report of an irregularity.
5. I am familiar with the internal reporting procedure.

DATE AND LEGIBLE SIGNATURE OF THE REPORTING PERSON:

SIGNATURE OF THE PERSON RECEIVING THE REPORT:

DATE OF RECEIPT OF THE REPORT:

Annex No. 3

to the Internal Procedure for Reporting Violations of Law and Taking Follow-Up Actions
at Patelec - Elpena sp. z o.o.

Wrocław, _____

Dear Sir/Madame

(whistleblower's details)

CONFIRMATION OF RECEIPT OF REPORT OF IRREGULARITY

Hereby, the receipt of the report of detected irregularities submitted by you is confirmed

on _____

through _____

(indication of the reporting channel)

The report concerns the irregularity(ies) consisting of:

(date and signature of the person receiving the report)

Annex No. 4

*to the Internal Procedure for Submitting Internal Reports of Legal Violations and Taking Follow-up Actions
at Patelec - Elpena sp. z o.o.*

**AUTHORIZATION
TO TAKE FOLLOW-UP ACTIONS**

The employer, **Patelec - Elpena sp. z o.o.**, with its registered office in Legnica (59-220), at ul. Św. Wojciecha 24, registered in the National Court Register maintained by the District Court for Wrocław-Fabryczna in Wrocław, 9th Commercial Division of the National Court Register under number: **0000050465**, REGON: **390058690**, NIP: **6910204079**,

hereby authorizes:

Mr./Ms. _____

address _____

Identification number (PESEL) _____

as a member of the Team for Investigating Reported Irregularities to take follow-up actions as specified in the Internal Procedure for Submitting Internal Reports of Legal Violations and Taking Follow-up Actions at Patelec - Elpena sp. z o.o.

This authorization also includes permission to process the personal data of the whistleblower, witnesses of the violation, and other persons related to the violation to the extent necessary for receiving and handling the report.

At the same time, I oblige you to maintain the confidentiality of all information obtained in connection with the follow-up actions undertaken. Furthermore, I inform you that the obligation to maintain confidentiality continues even after the termination or expiration of the employment relationship.

This authorization may be revoked at any time.

(date and Employer's signature)

Legnica, date _____

FINAL REPORT ON THE EXPLANATORY PROCEEDINGS

regarding the report of irregularities submitted by Mr./Ms _____, employed as
_____ w Patelec - Elpena sp. z o.o.

1. Date of report submission: _____

2. On the date of _____ an Investigation Team was appointed consisting of:

1) _____ - Chairperson of the Team

2) _____ - Team Member

3) _____ - Team Member

3. Date of commencement of the investigative proceedings:

4. Description of the violation:

5. The Investigation Team has determined that the following individuals were witnesses to the incident (name, surname, position):

1. _____

2. _____

3. _____

4. _____

5. _____

6. During the investigation, the Team carried out the following actions:

1) _____

2) _____

3) _____

4) _____

7. As a result of the investigative proceedings, the following facts and circumstances, as well as affected individuals, were determined:

8. The Team considers the report to be:

- ☐ justified
☐ unjustified

9. Final conclusions (in particular, identification of legal violations and/or breaches of internal regulations and policies of the Company, and individuals responsible for the violation, or confirmation of no violation):

10. Recommendations regarding follow-up actions (if the report is deemed justified):

11. Date of conclusion of proceedings: _____

Report prepared by: _____

Signatures of Investigation Team members:

- 1) _____ - Chairperson of the Team
2) _____ - Team Member
3) _____ - Team Member

INFORMATION CLAUSE ABOUT THE ADMINISTRATOR
in connection with the processing of personal data of persons reporting legal violations –
whistleblowers

DATA ADMINISTRATOR	Patelec - Elpena sp. z o.o., headquartered in Legnica (59-220), ul. Św. Wojciecha 24, registered in the National Court Register maintained by the District Court for Wrocław-Fabryczna in Wrocław, 9th Commercial Division of the National Court Register under number: 0000050465, REGON: 390058690, NIP: 6910204079, Tel: +48 76 722 5111, Email: sekretariat@patelec.eu.
PURPOSES OF PROCESSING AND LEGAL BASIS	The Controller may process personal data to fulfill obligations under the Whistleblower Protection Act of June 14, 2024, particularly to the extent necessary for receiving reports and taking follow-up actions.. The legal basis for processing is: 1. article 6(1)(c) GDPR in conjunction with Article 8(4) of the Whistleblower Protection Act of June 14, 2024 – processing is necessary for compliance with a legal obligation arising from the Whistleblower Protection Act. 2. article 6(1)(f) GDPR – processing is necessary for the purposes of the legitimate interests pursued by the Controller, such as receiving, verifying, and investigating reports of legal violations. 3. article 9(2)(g) GDPR in conjunction with Article 8(4) of the Whistleblower Protection Act – processing of special categories of personal data is necessary for reasons of substantial public interest.
CATEGORIES OF PROCESSED DATA	The Controller processes the following categories of personal data: 1. First name(s) and last name of the whistleblower, individuals involved in the violation, and witnesses of the violation. 2. Contact details of the whistleblower (mailing address, email address, phone number), individuals involved in the violation, witnesses, assisting persons, and persons associated with the whistleblower. 3. Voice recordings in the case of oral reports recorded via Teams or during a face-to-face meeting. 4. Other data provided in the irregularity report or obtained during the explanatory proceedings, including special category personal data.
DATA RECIPIENTS	Personal data may be transferred to state authorities, including authorized bodies responsible for maintaining public order, as well as other entities if required by law. Additionally, data may be shared with entities providing ongoing support to the Controller, particularly in the management of employment matters, and with entities providing legal assistance to the Controller.
TRANSFER OF DATA TO A THIRD COUNTRY	The Controller will not transfer personal data to a third country, i.e., outside the European Union. Personal data will not be transferred to a third country, i.e., outside the European Economic Area (including the European Union).
DATA RETENTION PERIOD	Personal data processed in connection with the receipt of a report or the implementation of follow-up actions, as well as documents related to the report, are retained by the Controller for three years after the end of the calendar year in which the report was submitted or follow-up actions were completed, or until the conclusion of proceedings initiated by those actions.
RIGHTS OF DATA SUBJECTS	Under the conditions of the General Data Protection Regulation (GDPR), data subjects have the following rights: Right of access to their data (Article 15 GDPR); Right to rectification of data (Article 16 GDPR); Right to erasure ("right to be forgotten") (Article 17 GDPR); Right to restriction of processing (Article 18 GDPR); Right to data portability (Article 20 GDPR); Right to object to data processing (Article 21 GDPR); Right to withdraw consent for data processing, without affecting the processing carried out based on consent before its withdrawal; Right not to be subject to automated decision-making, including profiling (Article 22 GDPR).
WITHDRAW OF CONSENT	In the event of withdrawal of consent for the processing of personal data, it does not affect the processing that was carried out based on consent before its withdrawal.

RIGHT TO LODGE A COMPLAINT WITH THE SUPERVISORY AUTHORITY	Data subjects have the right to lodge a complaint with the supervisory authority responsible for data protection in the EU member state of their habitual residence, place of work, or the place of the alleged violation. The supervisory authority in Poland is the President of the Personal Data Protection Office (President of the Personal Data Protection Office), headquartered at: 00-193 Warsaw, ul. Stawki 2 Email: kancelaria@uodo.gov.pl
INFORMATION ON THE VOLUNTARY OR MANDATORY PROVISION OF DATA	Providing personal data in the report of irregularities is voluntary; however, failure to provide contact details makes it impossible to process the report.

REGISTER OF INTERNAL REPORTS AT PATELEC - ELPENA SP. Z O.O.

No.	Subject of Violation	Date of Internal Report Submission	Personal Data of the Whistleblower	Whistleblower's Contact Address	Dane osobowe osoby, której dotyczy zgłoszenie	Information on follow-up Actions Taken	Case Closure Date

CZŁONEK ZARZĄDU
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