

**PROCEDURE**  
**FOR REPORTING INFORMATION ABOUT VIOLATIONS**  
**OF LAW AND TAKING FOLLOW-UP ACTIONS**  
**AT HORTEX SP. Z O.O.**

## § 1. Purpose of the procedure

1. This Procedure is adopted by the Company in performance of the obligation set out in Article 24 of the Whistleblower Protection Act of 23.05.2024 (Journal of Laws of 2024, item 928; (the "Act")).
2. The Procedure regulates the conditions for protection and measures to protect Whistleblowers and the rules for submitting internal reports of Information on Violation of Law.
3. The Procedure applies to persons performing work for the Company. Information about the Procedure is also provided to persons applying for a job at the Company, along with the commencement of the recruitment process or negotiations.

## § 2. Definitions

1. Capitalized terms have the following meanings:
  - a) **Company** – Hortex Sp. z o.o.
  - b) **Violation of law** – an act or omission that is unlawful or aimed at circumventing the law in the areas indicated in Article 3(1) of the Act, in particular concerning:
    - corruption,
    - procurement,
    - counteracting money laundering and terrorist financing,
    - product safety and compliance;
    - transport safety,
    - environmental,
    - food safety,
    - consumer protection,
    - protection of privacy and personal data,
    - security of networks and ICT systems,
    - the internal market of the European Union, including public competition and state aid rules and corporate taxation,as well as in a broader scope than indicated in Article 3(1) of the Act, i.e. concerning:
    - labour law,
    - the Company's services and products,
    - internal regulations or ethical standards in force at the Company.
  - c) **Follow-up Action** – an action taken by the Company in order to assess the accuracy of the information contained in the Notification and to counteract the Violation of Law being the subject of the Report;
  - d) **Retaliation** – a direct or indirect act or omission in a work-related context that is caused by a Report or Public Disclosure, and that violates or may violate the rights of the Whistleblower or causes or is likely to cause unreasonable harm to the Whistleblower, including the unjustified initiation of proceedings against the Whistleblower;
  - e) **Violation of law notice** – information, including reasonable suspicion of an existing or potential Violation of law that has occurred or is likely to occur in a Company in which the Whistleblower participated in the recruitment process or other pre-contractual negotiations, works or worked, or in another legal entity with which the Whistleblower maintains or has maintained contact in a work-related context, or information regarding an attempt to conceal such Violation of law;
  - f) **Legal proceedings** – proceedings conducted on the basis of generally applicable law or on the basis of internal regulations issued to enforce the provisions of generally applicable law;
  - g) **Whistleblower** – a natural person who reports or discloses to the public a Notice of Violation of Law obtained in a work-related context, including:
    - employee,
    - temporary worker,
    - a person performing work on a basis other than an employment relationship, including on the basis of a civil law contract,
    - entrepreneur
    - proxy,
    - shareholder or partner,

- member of the Company's body,
  - a person performing work under the supervision and direction of a contractor, subcontractor or supplier,
  - trainee,
  - apprentice,
  - a natural person reporting or publicly disclosing information about a breach of law obtained in the context related to work before or after the establishment of an employment relationship or other legal relationship constituting the basis for the provision of work or services or performance of functions in or for the Company.
- h) **Remedies** – measures and actions aimed at minimizing the risk of occurrence or recurrence of a Violation of law.
- i) **Report** – an oral or written **Internal Report** (submitted to the Company) or an **External Report** (submitted to the Commissioner for Human Rights or a public authority) about a Violation of law, submitted in accordance with the requirements set out in the Act.
- j) **Public Disclosure** – Disclosure of a Violation of Public Information.

### **§ 3. Whistleblower protection**

1. A whistleblower is subject to the protection described in this paragraph and the Act from the time of submitting the Report or Public Disclosure, provided that he/she had reasonable grounds to believe that the information being subject of the Report or Public Disclosure is true at the time of submitting the Report or Public Disclosure and that it constitutes a Notice of Infringement.
2. No Retaliation or attempts or threats of such action may be taken against the Whistleblower.
3. If the Whistleblower has provided or is to perform work under an employment relationship, no retaliation may be taken against him or her (or attempts or threats to retaliate) consisting in particular of:
  - refusal to establish an employment relationship, termination or termination without notice of employment, suspension from the performance of employee duties, transfer of the Whistleblower's current duties to another employee,
  - failure to conclude an employment contract for a definite or indefinite period, where the Whistleblower had a reasonable expectation that such a contract would be concluded with him/her,
  - reduction of remuneration for work,
  - suspension of promotion or omission from promotion, transfer to a lower position, unfavorable change of place of work or working time schedule,
  - omission in granting work-related benefits other than remuneration or reduction of their amount, suspension of participation or omission in selection for participation in training to improve professional qualifications,
  - negative evaluation of work performance or negative opinion about work,
  - imposing or applying a disciplinary measure,
  - coercion, intimidation or exclusion, harassment, discrimination, adverse or unfair treatment;
  - unjustified referral for medical examinations,
  - action aimed at making it difficult to find a job in the future on the basis of an informal or formal sectoral or industry agreement,
  - causing financial loss or inflicting non-material damage.
4. If the work or services are to be provided on a basis other than an employment relationship, the filing of a Report or Public Disclosure may not be grounds for Retaliation (or an attempt or threat to do so), in particular:
  - termination of a contract to which the Whistleblower is a party, withdraw from such a contract or termination of it without notice,
  - obligation or refusal to grant, limit or revoke an entitlement.
5. Violations of law in the scope of the Company's internal procedures may concern in particular:
  - violation of any internal procedure or regulation of the Company, including the Code of Business Conduct of the Hortex Group, the Anti-Corruption Policy, the Anti-Mobbing

and Discrimination Policy, the Work Regulations, financial and accounting procedures and other procedures, policies, instructions and orders;

- violation of law;
- the occurrence of a conflict of interest referred to in the Conflicts of Interest Management Policy;
- acting to the detriment of the Company or employees.

The above list is not a closed, exhaustive list of situations subject to Reporting, the Whistleblower also has the right to report any other situation which, in their opinion, is incorrect or may violate the rights of employees, the functioning or reputation of the Company.

6. Submitting a Report or Public Disclosure may not give rise to liability (including disciplinary liability) for violating the rights of others or obligations set out in the law, provided that the Whistleblower had reasonable grounds to believe that the Report or Public Disclosure is necessary to disclose the Violation of law in accordance with the Act.
7. Obtaining or access to information that is the subject of a Notice or Public Disclosure shall not constitute a basis for liability, provided that such acquisition or access does not constitute a criminal offense.
8. The Whistleblower's personal data, which allow their identity to be determined, shall be disclosed to unauthorized persons only with the express consent of the Whistleblower, unless disclosure is a necessary and proportionate obligation under the law in connection with investigations conducted by public authorities or preparatory or judicial proceedings conducted by courts.
9. The provisions of this paragraph shall apply accordingly to persons assisting in making a Report (i.e. natural persons assisting the Whistleblower in a Report or Public Disclosure in a work-related context – within the meaning of Article 2(5) of the Act, whose assistance should not be disclosed) and persons associated with the Whistleblower (i.e. natural persons who may experience Retaliation).

#### **§ 4. Rules for accepting Internal Reports**

1. The person authorized to receive Internal Reports and to take Follow-up Actions in the Company is the Compliance Officer.
2. Internal reports are accepted in the Company in the following way:
  - a) In writing, in the form of:
    - (i) correspondence sent to the Company's address: Hortex Sp. z o.o., Al. Jerozolimskie 181 B, 02-222 Warsaw, with the note "to the attention of the Compliance Officer",
    - (ii) written information submitted to the contact boxes provided by the Company ("red box")
  - b) In electronic form by:
    - (iii) sending an Internal Report to the Compliance Officer's address: [etyka@sokihortex.pl](mailto:etyka@sokihortex.pl),
    - (iv) sending an Internal Reporting through the online platform for submitting Reports provided by the Company
  - c) By phone – by submitting a Report to the Compliance Officer at + 48 668 264 604,
  - d) In person – during a direct meeting with the Compliance Officer organized within 14 days from the date of receipt of the request from the Whistleblower.
3. Reports received by phone or in person are documented by the Compliance Officer with the Whistleblower's consent in the form of a protocol of the conversation, reconstructing its exact course.
4. The Compliance Officer accepts Reports made anonymously and decides whether to initiate Legal Proceedings on the basis of an Anonymous Report.
5. In the event that the identity of the Whistleblower is disclosed in the course of Legal Proceedings conducted on the basis of an anonymous Report, the provisions of the Procedure regarding the protection of the Whistleblower will apply accordingly.
6. If the Whistleblower is unable or unwilling to use the above-mentioned communication channels, in particular if the Report concerns the Compliance Officer or for other reasons may cause a conflict of interest on the part of the Compliance Officer, the Report may be made by addressing it to the

Company's Management Board. In such a case, the Follow-up Actions are carried out by a person appointed by the Management Board – however, the Management Board may not entrust the Compliance Investigation to the Compliance Officer.

7. The provisions of the Procedure specifying the duties and powers of the Compliance Officer shall apply accordingly to the person conducting Follow-up Actions pursuant to point 6 above, with the exception of the obligation to make an entry in the Register of Reports.
8. If a Report is received by a person other than the Compliance Officer or a member of the Management Board, that person is obliged to immediately make a note of the Report and submit it to the Compliance Officer for further verification. If the reported Violation concerns the Compliance Officer, the Report is forwarded to the President of the Management Board. If the Report concerns a member of the Management Board, the Compliance Officer informs the Company's Supervisory Board about it.

## **§ 5. Follow-up**

1. Upon receipt of the Report, within 7 days from the date of its receipt, the Compliance Officer confirms to the Whistleblower that the Report has been received, unless the Report is made anonymously or the Whistleblower has not provided a contact address.
2. On the basis of the received Report, the Compliance Officer decides to take Follow-up Actions to clarify the circumstances of the Report.
3. The Compliance Officer performs a preliminary verification of the circumstances indicated in the Report, including communicating with the Whistleblower and requesting additional information and explanations from the Whistleblower, in particular regarding:
  - determining the date or period of the Violation of law;
  - description of the Violation of law;
  - data of persons involved in the Violation of law;
  - data of witnesses of the Violation of law;
  - description of the evidence in possession of Violation of law.
4. Compliance Officer, as part of the Follow-up Actions:
  - a) may request information or clarification from all persons employed by the Company, as well as the Company's contractors or other stakeholders;
  - b) hears the statement of the person to whom the Report relates;
  - c) documents the actions taken in writing or electronically;
  - d) may appoint a working team, which may include representatives of various departments of the Company, whereby the members of the working team are required to have a written authorization from the Company and sign a declaration of confidentiality of all information obtained during or on the occasion of the work team's operation before commencing the activities;
  - e) provides the Whistleblower with feedback on the Follow-up Actions taken and the reasons for taking them within a period not exceeding 3 months from the date of confirmation of receipt of the Internal Report or from the lapse of 7 days from the date of the Internal Report (if the confirmation is not provided), unless the Whistleblower has not provided a contact address,
5. seeks to ensure that the Follow-up is completed within a reasonable period of time, no later than within 3 months from the date of acknowledgment of receipt of the Internal Report, an Extension of the Follow-up beyond 3 months is only permitted if its completion within this period is not possible, in particular due to difficulties in gathering the necessary evidence. The Compliance Officer notifies the Whistleblower and the Management Board of the extension of the Follow-up Actions, providing the reasons for such decision.
6. Upon completion of the Follow-up, the Compliance Officer prepares a report and submits it to the President of the Management Board. The report should contain at least:
  - information whether a Violation of law has been identified, what is its nature and what are its causes (if it was possible to identify the causes);
  - the measures in place to prevent Violations of law such as the one to which the Notification relates;

- recommendations for remedies.
7. Preparation of the Report is not required in the event that the Report has turned out to be manifestly unfounded, as well as in the event that the removal of the Violation of law and its causes is possible within the competence of the Compliance Officer and members of the Company's management staff. In such a case, the Compliance Officer prepares a memorandum containing the justification for the decision not to prepare the Report.

## **§ 6. Remedies**

1. Compliance Officer recommends to the Management Board of the Company to implement the Remedies:
  - a) in connection with the received Notification or the conducted Follow-up Actions,
  - b) on the basis of information obtained in connection with the performance of his or her function;
  - c) on the basis of proposals submitted by persons employed by the Company.
2. Remedies may include, in particular:
  - a) implementing procedures or policies relating to a specific area of the Company's operations or specific processes within the Company;
  - b) conducting training or workshops for specific stakeholders or employees,
  - c) conducting an information campaign;
  - d) introducing changes to the existing compliance procedures or other policies, procedures and documents in force in the Company;
  - e) in the event of identifying problems related to the phenomenon of Discrimination or Mobbing – appointing a team referred to in the Discrimination and Mobbing Prevention Policy.

## **§ 7. External Reports**

1. A Whistleblower may submit an External Report without first submitting an Internal Report and without following this Procedure.
2. An external report is received by the Commissioner for Human Rights ("CHR") or a public authority, i.e. the supreme or central government administration body, local government administration body, local government unit body, other state authorities and entities performing tasks in the scope of public administration, competent to take Follow-up actions in the field of Violation of law.
3. External Reports are accepted in accordance with the rules set out in the procedures for receiving External Reports and taking Follow-up Actions, as determined by the Commissioner for Human Rights or the Public Authority.

## **§ 8. Public Disclosure**

1. A Whistleblower submitting a Public Disclosure is protected if:
  - a) submits an Internal Report and then an External Report, and the Company – within the deadline resulting from the Procedure, and then the Public Authority – within the deadline resulting from the external procedure of the Public Authority, does not take any appropriate Follow-up Actions or provide feedback to the Whistleblower, or:
  - b) submits an External Report immediately and the Public Authority – within the deadline resulting from the Public Authority's external procedure, does not take any appropriate Follow-up Actions or provide feedback to the Whistleblower –
 unless the Whistleblower has not provided a contact address to which such information should be provided.
2. A Whistleblower submitting a Public Disclosure is also protected if they have reasonable grounds to believe that:
  - a) a Violation of law may constitute an immediate or manifest threat to the public interest, in particular if there is a risk of irreparable harm, or
  - b) submitting an External Report will expose the Whistleblower to Retaliation, or
  - c) in the case of an External Report, there is a low probability of effective prevention of the Violation of law due to the special circumstances of the case, such as the possibility of

concealment or destruction of evidence, the existence of collusion between the Public Authority and the perpetrator of the Violation of law, or the participation of the Public Authority in the violation.

### **§ 9. Privacy**

1. The Company guarantees that the Procedure and the processing of personal data related to the receipt of Reports prevent unauthorized persons from gaining access to the information covered by the Report and ensure the protection of the confidentiality of the identity of the Whistleblower, the person to whom the Report relates and third parties indicated in the Report. Confidentiality applies to information from which the identity of these individuals can be directly or indirectly identified.
2. All actions specified in the Procedure, in particular those taken as part of the Follow-up Actions, are carried out in a manner that ensures the highest possible level of protection of the privacy of the Whistleblower and the person to whom the Report relates. To do this:
  - a) the Company provides the possibility of submitting a Report anonymously;
  - b) the Whistleblower's personal data (including the content of the Report), the personal data of the person to whom the Report relates, and other documentation related to the Follow-up are stored in a manner that ensures their confidentiality, security and integrity, including preventing unauthorized access to them;
  - c) after receiving the Notification personal data are processed to the extent necessary to accept the Notification or take any Follow-up Action. Personal data that are not relevant to the consideration of the Notification are not collected, and in the event of their accidental collection – deleted within 14 days from the moment of determining that they are not relevant to the case.
3. Persons authorized by the Company to receive and verify Applications, take Follow-up Actions and process personal data of persons referred to in § 4 and 5 are obliged to maintain secrecy with respect to information and personal data that they obtained as a part of the activities specified in this paragraph also after the termination of the employment relationship or other legal relationship under which they performed work.
4. Personal data processed in connection with the acceptance of the Report or taking Follow-up Actions and documents related to the Report are stored for a period of 3 years after the end of the calendar year in which the External Report was forwarded to the Public Authority competent to take Follow-up Actions or the Follow-Up Actions were completed, or after the completion of proceedings initiated by these Actions, unless the documents related to the Report are part of the files of preparatory proceedings, court or administrative court cases.
5. Information on the processing of personal data in connection with the performance of the tasks specified in the Procedure is included in the Company's personal data protection documentation. The Compliance Officer also informs the person to whom the Report relates about the processing of their personal data in connection with the consideration of the Report, in the manner agreed with the Data Protection Officer or another person responsible for the area of personal data protection in the Company, unless mandatory provisions of law provide otherwise.

### **§ 10. Register of internal reports**

1. The Company maintains a Register of internal reports (the "Register") and is the controller of the personal data collected in the Register.
2. Entry in the Register is made by the Compliance Officer on the basis of an internal Report.
3. The register includes:
  - a number of the Report,
  - subject matter of the Violation of law,
  - personal data of the Whistleblower and the person to whom the Report relates, necessary to identify these persons,
  - the Whistleblower's contact address,
  - date of filing the Report,
  - information about the Follow-up Actions taken,
  - the date the case was completed.

### **§ 11. Final provisions**

1. The Procedure was established after consultations with representatives of persons performing work for the Company.
2. The Procedure is made available to the Company's Personnel in the manner adopted by the Company.
3. The Procedure shall enter into force within 7 days from the date of its announcement in accordance with paragraph 2 above.



**Appendix - Information on the processing of personal data on the basis of the Violation Reporting Procedure for Whistleblowers, persons assisting in submitting a report, persons associated with the Whistleblower and persons to whom the report relates**

1. The administrator of personal data processed on the basis of the Procedure is Hortex Sp. z o.o.
2. The Company has appointed a Personal Data Protection Officer, who can be contacted in any matter regarding the processing of personal data at the following address: [iod@sokihortex.pl](mailto:iod@sokihortex.pl).
3. The scope of personal data processed includes the data contained in the breach notification and data collected in the course of legal proceedings. The data is collected directly from the data subject, Whistleblowers, persons assisting in submitting a report, persons associated with the Whistleblower, persons to whom the report relates or from persons involved in legal proceedings.
4. Personal data will be processed in order to implement the provisions of the Procedure, including, in particular, to handle the reported breach or to conduct legal proceedings on the basis of the Company's legal obligation and the Company's legitimate interest in preventing violations of law and the rules in force in the Company.
5. Personal data will not be disclosed to third parties. The processing of personal data is carried out by an IT service provider ensuring the maintenance of the reporting platform. This entity is obliged to ensure the confidentiality of personal data.
6. The data subject has the right to request the Administrator to access their personal data, rectify it, delete it or limit the processing of personal data, object to such processing, transfer data, lodge a complaint with the supervisory authority, withdraw consent to the processing of personal data.
7. The data subject has the right to object to the processing of data on grounds relating to his or her particular situation.
8. Personal data will be processed for the period of legal proceedings, and then for the period indicated in the Procedure, i.e. a minimum of 3 years, unless a longer period of processing is necessary for the purposes related to court proceedings or the investigation, defense or determination of claims. Personal data that are not relevant to the consideration of the report are immediately deleted within 14 days from the moment it is determined that they are not relevant to the case.