

Internal Reporting Procedure at HRO Personnel Sp. z o.o.

§ 1

Introduction

1. Pursuant to Article 25(1) and (2) of the Act of June 14, 2024, on the Protection of Whistleblowers (Journal of Laws 2024, item 928), HRO Personnel Sp. z o.o. (hereinafter referred to as the "Company") establishes the Internal Reporting Procedure, which sets out the principles for reporting legal violations, taking follow-up actions, and protecting individuals who report legal violations (whistleblowers).
2. The acceptance of reports of legal violations is an element of proper and safe management within the Company and serves to enhance the efficiency of detecting irregularities and taking actions to eliminate them and mitigate risks at all organizational levels.
3. Every person employed by the Company is required to familiarize themselves with the contents of the Internal Reporting Procedure and to comply with its provisions.

§ 2

Definitions

Whenever the Internal Reporting Procedure refers to:

1. The **Procedure** – it means the Internal Reporting Procedure concerning the acceptance of reports of legal violations and the taking of follow-up actions.
2. The **Entity/Employer** – it refers to HRO Personnel Sp. z o.o., with its registered office in Warsaw.
3. The **Team** – it refers to individuals authorized by the Employer responsible for receiving reports and taking follow-up actions, including conducting an investigation into the report.
4. The **Whistleblower** – it refers to a natural person who submits a report (internal, external, or public disclosure) about a legal violation in a work-related context, regardless of their position, form of employment or cooperation, entrepreneur, proxy, shareholder or partner, member of a body of a legal person, or an organizational unit without legal personality, a person providing work under the supervision and direction of a contractor, subcontractor, or supplier, including based on a civil law contract, intern, volunteer, or trainee.
5. The **Report** – it refers to the verbal or written submission of information to the Employer concerning a legal violation.
6. The **Person Concerned by the Report** – it refers to a natural person, legal entity, or organizational unit without legal personality, to whom the law grants legal capacity, named in the report or public disclosure as the person who committed a legal violation, or as a person associated with the individual who committed the violation.

7. **Follow-up Action** – it refers to action taken to assess the veracity of the information contained in the report and to prevent the legal violation reported, including an investigation.
8. **Reporting Channel** – it refers to technical and organizational solutions enabling the submission of a report.
9. **Retaliatory Action** – it refers to direct or indirect actions or omissions in a work-related context that are caused by the report or public disclosure and that violate or may violate the rights of the Whistleblower or cause or may cause unjustified harm to the Whistleblower, including unjustified initiation of proceedings against the Whistleblower.

§ 3

Submission of Reports

1. The team responsible for receiving reports and exercising overall supervision over the receipt of reports and follow-up actions is the team of authorized individuals at Verita HR Polska Sp. z o.o.
2. The team operates impartially and independently, based on its authorization to receive reports and take follow-up actions.
3. A team member who, according to the content of the report, may be involved in the action or omission that is the subject of the report, cannot analyze such a report.
4. The Whistleblower may submit a report through the following channels:
 - a) By mail to the address: HRO Personnel Sp. z o.o., ul. Puławska 182, 02-670 Warsaw, addressed to Renata Bielińska or Ewa Sibrecht-Ośka, with the annotation: "Whistleblower Report – Personal and Confidential, Do Not Open";
 - b) By email to the address: sygnalista@hropersonnel.com, with the subject line: "Whistleblower – Report";
 - c) Verbally, during a face-to-face meeting organized within 14 days of receiving a request for such a form of reporting, after prior notification via the channels mentioned in (a) or (b).
5. With the consent of the Whistleblower, the verbal report will be documented in the form of:
 - a) a recording of the conversation, allowing it to be retrieved, or
 - b) an exact transcript of the conversation, or
 - c) a protocol of the conversation, reflecting its exact course.
6. If the Whistleblower agrees to the documentation of the verbal report, they may review, correct, and approve the transcript or protocol of the conversation by signing it.
7. The report should contain a clear and complete explanation of the subject of the report, including at least:
 - a) the date and place of the legal violation or the date and place of obtaining information about the legal violation;
 - b) a description of the specific situation or circumstances that create the possibility of a legal violation;

- c) identification of the person to whom the report relates;
 - d) identification of any potentially harmed individual;
 - e) identification of any witnesses to the legal violation;
 - f) identification of all evidence and information available to the Whistleblower that may assist in the processing of the report;
 - g) identification of the preferred method of feedback contact.
8. A report may only be made in good faith. It is prohibited to knowingly submit false reports. Pursuant to the Act of June 14, 2024, on the Protection of Whistleblowers (Journal of Laws 2024, item 928), a person who knowingly submits false information is subject to a fine, restriction of liberty, or imprisonment for up to 2 years.
9. If, as a result of the analysis of the report or during the investigation, it is determined that the report knowingly contained false information or concealed the truth, the Whistleblower may be subject to disciplinary liability as provided by the Labor Code. Such behavior may also be classified as a serious breach of fundamental employee duties and, as such, may result in the termination of the employment contract without notice. In the case of individuals providing work, services, or goods under a civil law contract, submitting a false report may result in the termination of the contract and the end of cooperation. A person who submits a report containing knowingly false information or conceals the truth is not entitled to the protections afforded to Whistleblowers.
10. A Whistleblower cannot submit an internal report anonymously.

§ 4

Legal Violations Subject to Reporting

1. A legal violation constitutes any act or omission that is unlawful or intended to circumvent the law.
2. Information reported by the Whistleblower pertains to:
 - a) corruption;
 - b) public procurement;
 - c) financial services, products, and markets;
 - d) prevention of money laundering and terrorist financing;
 - e) product safety and compliance;
 - f) transportation safety;
 - g) environmental protection;
 - h) radiological protection and nuclear safety;
 - i) food and feed safety;
 - j) animal health and welfare;
 - k) public health;
 - l) consumer protection;
 - m) privacy and personal data protection;
 - n) network and information system security;

- o) financial interests of the State Treasury of the Republic of Poland, local government units, and the European Union;
 - p) the internal market of the European Union, including public competition rules, state aid, and corporate taxation;
 - q) constitutional freedoms and human and civil rights in relations between individuals and public authorities, unrelated to the fields indicated above.
3. A report may concern a reasonable suspicion of an actual or potential legal violation that has occurred or is likely to occur within the Employer.

§ 5

Report Analysis, Investigation

1. Access to reporting channels is held by the Team responsible for receiving reports and undertaking follow-up actions.
2. Upon receipt of a report, the Team initiates actions to assess the veracity of the information contained in the report, including verifying the report and communicating further with the Whistleblower, and where justified, requesting additional information related to the report and providing feedback on the report.
3. The Whistleblower shall receive confirmation of receipt of the report within 7 days of submission, unless the Whistleblower has not provided a contact address for such confirmation. In the case of an oral report, the Whistleblower shall receive confirmation during the meeting at which the report is made.
4. The Team may decide not to initiate an investigation if it is clear from the content of the report that it is manifestly untrue or if it is impossible to obtain the information necessary to conduct an investigation.
5. A report that allows for an investigation shall be processed without undue delay.
6. The Team may, where appropriate, engage representatives of the Employer's organizational units or independent consultants to participate in the investigation.
7. The Team reviews the report, takes follow-up actions, and provides feedback without unnecessary delay, no later than 3 months from the confirmation of receipt of the report, or, if no confirmation was provided, 3 months from the expiration of 7 days from the submission of the report.
8. After conducting the investigation, the Team assesses the merits of the report. In the case of a substantiated report, the Team issues recommendations for appropriate corrective or disciplinary actions against the individual who committed the legal violation, and makes recommendations aimed at eliminating and preventing similar or identical violations in the future.

9. In the case of a negative verification of the report, the Team shall immediately inform the Whistleblower and the person to whom the report relates of the report and the results of the verification.

§ 6

Prohibition of Retaliation

1. It is prohibited to take retaliatory actions, attempt to take such actions, or threaten to take such actions against the Whistleblower who has made a report or a public disclosure, in accordance with the Act of June 14, 2024, on the Protection of Whistleblowers (Journal of Laws 2024, item 928).
2. It is prohibited to take retaliatory actions against a person who assisted the Whistleblower in making the report, as well as against a person associated with the Whistleblower.
3. Any repressive, discriminatory, or other unjust treatment of the Whistleblower will be treated as a violation of the Procedure and may result in disciplinary action or the termination of the employment contract with the individual engaging in retaliatory actions.
4. In particular, the following actions are prohibited against the Whistleblower:
 - a) refusal to enter into an employment relationship;
 - b) termination or dismissal without notice of an employment relationship;
 - c) failure to conclude a fixed-term or indefinite-term employment contract after the termination of a probationary contract;
 - d) failure to conclude a subsequent fixed-term or indefinite-term employment contract after the termination of a fixed-term contract, where the employee had a reasonable expectation that such a contract would be concluded;
 - e) reduction of remuneration;
 - f) withholding or bypassing of promotion;
 - g) bypassing or reducing other work-related benefits;
 - h) transfer to a lower position;
 - i) suspension from job duties;
 - j) reassignment of job duties to another employee;
 - k) unfavorable changes to the place or schedule of work;
 - l) negative performance reviews or unfavorable work assessments;
 - m) imposing or applying disciplinary measures, including financial penalties or measures of a similar nature;
 - n) coercion, intimidation, or exclusion;
 - o) mobbing;
 - p) discrimination;
 - q) unfavorable or unjust treatment;
 - r) withholding participation or bypassing in nominations for training that enhances professional qualifications;
 - s) unjustified referral to medical examinations, including psychiatric examinations, where

separate regulations allow for such referrals;

t) actions aimed at hindering future employment in a specific sector or industry, based on informal or formal sectoral or industry agreements;

u) causing financial loss, including economic loss or loss of income;

v) causing other non-material harm, including infringement of personal rights, particularly the good name of the Whistleblower.

5. Retaliatory actions due to a report or public disclosure are also considered to include threats or attempts to apply the measures outlined in section 3 above. The Employer bears the burden of proof that the actions taken are not retaliatory.
6. A Whistleblower who makes a report in bad faith (i.e., knowing that no legal violation has occurred) is not entitled to the protections provided under the Procedure or the Act of June 14, 2024, on the Protection of Whistleblowers (Journal of Laws 2024, item 928).
7. A person who suffers harm as a result of a report made in bad faith has the right to seek compensation or redress from the Whistleblower for the violation of personal rights.

§ 7

Personal Data

1. The personal data of the Whistleblower, which allows their identity to be determined, shall not be disclosed to unauthorized persons unless the Whistleblower consents to such disclosure.
2. The purpose of maintaining confidentiality is to ensure the Whistleblower's sense of security and to minimize the risk of retaliation or repressive actions. A Whistleblower who has made a report and whose personal data has been improperly disclosed should immediately notify the Team of the situation. The Team is obliged to take measures to protect the Whistleblower.
3. The identity of the Whistleblower, as well as all information enabling their identification, shall not be disclosed to the entities concerned by the report, third parties, or other employees and collaborators of the entity. The Whistleblower's identity, as well as other information enabling their identification, may only be disclosed if such disclosure is a necessary and proportionate obligation under generally applicable legal provisions in the context of investigative, preparatory, or judicial proceedings conducted by public authorities or courts. The identity of the entities concerned by the report is subject to the same confidentiality requirements as the identity of the Whistleblower.
4. Personal data that is irrelevant to the processing of the report shall not be collected, and if collected accidentally, it shall be deleted within 14 days of determining that it is irrelevant to the matter.

§ 8
Register of Reports

1. Every report is subject to registration in the Register of Reports, regardless of the follow-up actions taken.
2. The Team is responsible for maintaining the Register of Reports.
3. The Register of Reports contains at least:
 - a) the report number;
 - b) the subject of the legal violation;
 - c) the personal data of the Whistleblower and the person to whom the report relates, necessary for the identification of these persons;
 - d) the contact address of the Whistleblower;
 - e) the date of the internal report submission;
 - f) information on follow-up actions taken;
 - g) the date of the case's conclusion.
4. The Register of Reports is maintained with confidentiality principles in mind. Personal data and documents related to the report shall be stored for a period of 3 years after the end of the calendar year in which follow-up actions were concluded, or after the conclusion of proceedings initiated by these actions, or after the report has been forwarded to a public authority competent to take follow-up actions.

§ 9
Information Regarding External Reports

1. A report may, in any case, also be submitted to the Commissioner for Human Rights or a public authority, bypassing the Procedure, especially when: no follow-up actions were taken by the Employer or no feedback was provided within the deadline, or the Whistleblower has reasonable grounds to believe that the legal violation may pose an immediate or obvious threat to the public interest, particularly when there is a risk of irreversible harm, or when submitting an internal report may expose the Whistleblower to retaliation, or if there is little likelihood of effectively preventing the legal violation within the Employer due to specific circumstances, such as the potential for evidence to be concealed or destroyed, or the possibility of collusion between the Employer and the perpetrator of the legal violation, or the Employer's involvement in the violation.
2. A report made to the Commissioner for Human Rights or a public authority bypassing the internal reporting process does not deprive the Whistleblower of the protection guaranteed under the Act of June 14, 2024, on the Protection of Whistleblowers (Journal of Laws 2024, item 928).

3. The Employer aims to enhance the efficiency of detecting irregularities and taking effective measures to eliminate them, to manage risk effectively, and to increase trust among employees and business partners. Therefore, the Employer encourages the use of the Procedure in cases where the legal violation can be remedied within the Employer's structure.

§ 10

Final Provisions

1. The individuals authorized to review reports are responsible for ensuring the Procedure's implementation and are empowered to recommend necessary corrective actions to the Company.
2. The Company's administration department, in cooperation with employees working with the Company's clients, is responsible for familiarizing all employees with the Procedure.
3. The Procedure comes into force 7 days after it has been communicated to the employees.
4. The Procedure will be published on the Company's website at the following address – <https://veritahr.com/>, in the section *whistleblower*.