PROCEDURE EPL-12.24 – INTERNAL NOTIFICATIONS AND FOLLOW-UP ACTIONS

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The purpose of this procedure is to define the manner of receiving internal notifications regarding information on violations of the law or regulations and ethical standards established at EDAG Engineering Polska Sp. z o.o., hereinafter referred to as EDAG PL, and following up on such reports.

The procedure applies to all EDAG PL Personnel, regardless of the position / function held, type of contract and place of work / provision of services.

I. DEFINITIONS

Whenever the procedure refers to:

1. **Whistleblower** - means an individual who reports or publicly discloses information about a violation of the law obtained in a work-related context, including but not limited to.
   a) an employee
   b) a temporary employee
   c) a person providing work on a basis other than employment, including under a civil law contract
   d) entrepreneur
   e) proxy
   f) shareholder or partner
   g) trainee
   h) volunteer
   i) trainee.
2. **Ethics Committee**, hereinafter referred to as the 'Committee' - means a designated organisational unit consisting of at least 4 impartial members (1 person from each branch of the Company) selected by the Company's Board of Directors on the recommendation of the Crew Representation and the favourable assessment of the Branch Manager, whose tasks include receiving internal reports, including requesting additional information from the whistleblower if necessary, as well as taking follow-up action.
3. **Follow-up action** - means an action to assess the accuracy of the information contained in an internal notification and to prevent an infringement of the law, in particular by way of investigation, initiation of inspection or other legal proceedings or rejection of the notification.
4. **Retaliatory action** - means a direct or indirect act or omission in a work-related context that is caused by an internal report and that violates or is likely to violate the whistleblower's rights or causes or is likely to cause unwarranted harm to the whistleblower, including the unwarranted initiation of proceedings against the whistleblower.
5. **whistleblowing information** - means information, including reasonable suspicion, concerning an actual or potential violation of law that has occurred or is likely to occur at EDAG PL of which the whistleblower has become aware in a work-related context, or information concerning an attempt to conceal such a violation.
6. **feedback** - means the provision of information to the whistleblower on the follow-up action planned or taken and the reasons for such action.

7. **work-related context** - this is understood to mean past, present or future work-related activities in which information about a breach of the law has been obtained and the possibility of experiencing retaliation exists.
8. **reported person** – means the natural person, legal person or organisational unit without legal personality identified in the internal notification as the infringer or as a person with whom the infringer is associated.
9. **whistleblower helper** - means an individual who assists a whistleblower with an internal report in a work-related context and whose assistance should not be disclosed.
10. **person associated with the whistleblower** - means an individual who may experience retaliation, including a co-worker or family member of the whistleblower.
11. **internal notification** - means an oral or written internal notification transmitted in accordance with this procedure.

II. GENERAL PROVISIONS

1 The Internal Notification and Follow-up Actions Procedure, hereinafter referred to as the 'Procedure', sets out the manner in which internal whistleblower notifications concerning information on violations of the law or regulations and ethical standards established at EDAG PL are received and followed up.

2 The procedure is intended to introduce transparent rules for disclosing cases of irregularities, taking appropriate corrective action in connection with the violations that have occurred and protecting the whistleblower.

3 The procedure applies to a whistleblower who makes an internal report in a work-related context, regardless of the legal relationship underpinning the whistleblower's work.

4 The protection provided for under the procedure shall apply to the whistleblower from the moment of making an internal notification, provided that the whistleblower had reasonable grounds to believe that the information subject to the internal notification was true at the moment of making it and constituted information on an infringement.

5 The protection provided by the procedure does not apply to a whistleblower who knowingly makes an internal notification knowing that an infringement has not occurred (bad faith).

6 The whistleblower may, in any case, make an external notification without first making an internal notification.

7 External notifications shall be received by the Ombudsman or by another public authority whose competence includes the appropriate follow-up to the subject of the notification. Where appropriate, external reports shall also be made to European Union institutions, bodies, offices or agencies. An external report may be an oral or written (including in electronic form) communication of an infringement to the public body concerned or to the Ombudsman.

8 The public authorities competent to receive external notifications are the chief and central bodies of government administration, such as. The Prime Minister, the Council of Ministers, individual ministers, the Environmental Protection Inspectorate, the State Labour Inspectorate, the State Sanitary Inspectorate, the Inspector General for Personal Data Protection, the Supreme Chamber of Control, the Police, the Border Guard, the Internal Security Agency, the Intelligence Agency, the State Fire Service, the Office of Technical Inspection, the Securities and Exchange Commission, the Energy Regulatory Authority, the Public Procurement Office, local government administration bodies and other state bodies, as well as mayors, presidents, district governors, marshals and regional chambers of audit.

9 In the event that a violation of the law can be effectively addressed within the organisational structure of EDAG PL, internal notification is encouraged.

10 Any person who is considering making an internal or external notification shall be provided with psychological or legal assistance, if necessary, provided at the request of such person, within 3 days

of the request. The provision of such assistance shall be done in full confidentiality of the identity of the person who intends to make a report.

III. SUBJECT OF THE NOTIFICATION

1. The subject of an internal notification may be illegal acts or omissions or those aimed at circumventing the law relating to:

   a. corruption,

   b. public procurement

   c. financial services, products and markets

   d. anti-money laundering and anti-terrorist financing,

   e. product safety and compliance,

   f. transport 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. protection of privacy and personal data

   n. security of networks and information and communication systems,

   o. financial interests of the State Treasury of the Republic of Poland, territorial self-government units and the European Union, the internal market of the European Union, including public law principles of competition and state aid and corporate taxation,

   p. constitutional freedoms and rights of a human being and a citizen - occurring in the relations of an individual with public authorities and not related to the areas indicated in the enumeration.

2. Violations of EDAG PL's internal regulations and ethical standards may also be the subject of an internal notification.

IV. MODE OF NOTIFICATION

1. The whistleblower may make an internal notification:

   a) electronically - via the e-mail address: zgloszenienaruszenia[at]edag.com
   b) in writing - in a closed envelope delivered by external mail bearing the inscription ‘Notification of violation’, placed in another closed envelope, addressed to the registered office of the Company, i.e. EDAG Engineering Polska Sp. z o.o. ul. Zygmunta Słomińskiego 4, 00-204 Warsaw.

2. Upon the whistleblower's request, an internal notification may also be submitted during a meeting with the participation of at least 2 members of the Committee organised within 14 days of the receipt of such request. Minutes shall be taken of the acceptance of the notification by the member of the Committee present at the meeting. The whistleblower may verify, correct and approve such minutes.

3. For reliable verification of the notification and effective follow-up, the notification should include at least:

   a) the personal data of the whistleblower and the person to whom the notification relates

b) the whistleblower's contact address

c) a description of the subject matter of the breach as accurately as possible

d) a description of the work-related context which made the reported infringement possible

e) indication of the reasonable grounds that made it possible to conclude that the information about the violation is true.

4. Within 7 days of receipt of an internal notification, the Committee shall provide the whistleblower with an acknowledgement of the notification, unless the whistleblower has not provided a contact address to which the acknowledgement should be forwarded.

V. MODE OF PROCESSING NOTIFICATIONS

1. Internal notifications shall be received by a designated member of the Committee who shall conduct an initial verification of the notification to determine whether the notification meets the conditions set out in this procedure. If there is a need to supplement or clarify the information contained in an internal notification, a member of the Committee shall contact the whistleblower where possible.
2. Access to the electronic whistleblowing mailbox shall be available to all members of the Commission, while the verification of the notification in the manner described in Chapter 5 point 1 shall be carried out by the member of the Commission from the branch of the Company from which the notification was received. The same applies to the supervision of the follow-up, the preparation of the minutes/report and the completion of the Notification Register, etc.
3. Written submissions will be forwarded to the member of the Committee from the Company's headquarters in Warsaw. In his/her absence, the application will be immediately sent by courier to the Poznan, Lublin or Krakow Branch Offices, respectively, in order of priority, depending on which member of the Commission is currently at work.
4. The Committee may refrain from examining a notification which was the subject of an earlier notification by the same or another whistleblower if no significant new information on infringements is contained in comparison with the earlier notification. The Committee shall inform the whistleblower that an internal notification has been left unprocessed, stating the reasons, and in the event of a subsequent internal notification, it shall leave it unprocessed and shall not inform the whistleblower.
5. Where an internal notification fulfils the conditions referred to in Chapter 5 point 1, and the content of the internal notification justifies the opening of an investigation, the Committee shall take steps to clarify all the circumstances contained in the notification.
6. Where necessary, the Committee may summon any person carrying out work for EDAG PL to give an explanation. Persons summoned shall be obliged to appear and produce all information and documents in their possession which may enable them to establish the circumstances of the infringement indicated in the internal notification.
7. The Committee may also seek the assistance or opinion of representatives of other organisational units of EDAG PL or of a professional service provider if the knowledge and experience of such persons are necessary to clarify all the circumstances of the infringement contained in the notification.
8. Upon clarification of all the circumstances contained in the notification, the Committee shall decide on the legitimacy of the notification and make recommendations for possible follow-up action.
9. The Committee shall provide feedback to the whistleblower within a maximum of 3 months from the date of acknowledgement of the internal notification or, if no acknowledgement has been provided, 3 months from the expiry of 7 days from the date of the internal notification.
10. The Committee shall not provide feedback to the whistleblower if the whistleblower has not provided a contact address to which such feedback should be provided.

VI. FOLLOW-UP ACTIONS

1 In the case where:

a) the violation of the law can be effectively remedied within EDAG PL's organisational structure - the Committee shall take the corrective action specified in the recommendations.

b) the violation of the law cannot be effectively remedied within EDAG PL's organisational structure - the Ethics Committee shall notify law enforcement authorities or initiate other proceedings as prescribed by law.

c) the report of the violation has proved to be unfounded - the Committee dismisses the report and closes the proceedings set out in this procedure.

2 If the feedback provided in accordance with Chapter 5 point 9 did not contain the information indicated in Chapter 1 point 6, the Commission shall provide the whistleblower with supplementary feedback including such information.

3 The Committee shall follow up with due diligence and with full confidentiality of the whistleblower's identity.

VII. WHISTLEBLOWER PROTECTION

1. No retaliatory action or attempted or threatened retaliatory action may be taken against a whistleblower.

2. Prohibited retaliatory actions include, in particular:

a) refusal to establish an employment relationship

b) termination or termination without notice of the employment relationship

c) failure to conclude a fixed-term employment contract or an indefinite-term employment contract after termination of a probationary employment contract

d) failure to conclude another fixed-term employment contract

e) failure to conclude an employment contract of indefinite duration after the termination of a fixed-term employment contract - where the whistleblower had a legitimate expectation that such a contract would be concluded with him or her

f) a reduction in the amount of remuneration for work

g) withholding promotion or omission from promotion

h) omission from or reduction in the award of work-related benefits other than pay

i) transfer to a lower position

j) suspension from employment or official duties

k) transfer to another employee of the whistleblower's existing duties

l) unfavourable change in the place of work or work schedule

m) a negative performance appraisal or a negative work opinion

n) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature

o) coercion, intimidation or exclusion

p) mobbing

q) discrimination

r) unfavourable or inequitable treatment

s) withholding participation in or omission from vocational qualification training courses

t) unjustified referral for medical examination, including psychiatric examination

u) action to make it more difficult to find future employment in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement

v) causing financial loss, including economic loss or loss of income

w) infliction of other non-material damage, including infringement of personal rights, in particular the whistleblower's good name.

3. Prohibited retaliation also includes the termination of a contract to which the whistleblower is a party, in particular concerning the sale or supply of goods or the provision of services, the withdrawal from such a contract or its termination without notice.
4. The prohibition of retaliation also covers a person assisting in making a report, a person associated with the whistleblower, as well as a legal person or other organisational unit assisting or associated with the whistleblower, in particular one owned or employed by the whistleblower.

VIII. REGISTER OF NOTIFICATIONS

1. Each internal notification shall be registered directly by a member of the Committee designated in the manner set out in Chapter 5, paragraphs 2 and 3.
2. The register of internal notifications shall contain:

    a) the notification number

    b) the subject of the violation

    c) the personal data of the whistleblower and of the person to whom the notification relates which are necessary to identify those persons

    d) the whistleblower's contact address

    e) the date of the notification

    f) information on the follow-up action taken

    g) the date on which the case was closed

3. In Information relating to a notification shall be retained in the Internal Notification 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 such action.

IX. FINAL PROVISIONS

1. The Company's Board of Directors shall be responsible for the correct and effective functioning of this procedure.
2. Meetings of the Committee shall be convened by the Chairman at least once a year and whenever a violation has been reported.
3. Minutes of the meetings of the Committee shall be drawn up.
4. A report shall be drawn up on the follow-up actions taken, containing a description of the established facts together with an assessment thereof and recommendations for further follow-up actions. The report does not contain personal data of the whistleblower.
4. The committee approves the report and then forwards the document to the Executive Board, which decides on further action.
5. The Ethics Committee shall, at least once a year, provide the Company's Shareholders' Meeting, i.e. EDAG Engineering GmbH, with aggregate information on internal reports and follow-up actions taken in connection with such reports. The information does not include the personal data of the whistleblowers.

6. The HR Department shall inform all persons performing work for EDAG PL of the adoption and content of this procedure, as well as of its amendments.
7. A person applying for a job on the basis of an employment relationship or any other legal relationship constituting the basis for the provision of work or services, or the performance of functions shall be informed of the procedure by the HR Department together with the commencement of recruitment or negotiations preceding the conclusion of a contract other than an employment relationship.
8. The procedure shall enter into force 7 days after it has been communicated to all persons performing work at EDAG PL.

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