

## REGULATIONS

### REPORTING VIOLATIONS OF THE LAW

These regulations (hereinafter referred to as the **Regulations**) set forth, among other things, the procedure for reporting internal violations of the law, handling, following up and ensuring the protection of whistleblowers from retaliation, in accordance with the provisions of Directive 2019/1937 of the European Parliament and of the Council (EU) of October 23, 2019 on the protection of persons reporting violations of Union law.

#### § 1

##### DEFINITIONS

The terms used in the Regulations shall mean::

- 1) **directive** - Directive 2019/1937 of the European Parliament and of the Council (EU) of October 23, 2019 on the protection of persons reporting violations of Union law;
- 2) **subsequent actions** - actions taken by the recipient of the notification or the competent body to assess the veracity of the allegations contained in the notification and, if applicable, to remedy the violation that is the subject of the notification, including through such actions as the internal investigation, the investigation, prosecution, actions taken for recovery or closure of the procedure;
- 3) **retaliation** - a direct or indirect act or omission occurring in a work-related context that is caused by an internal or external report or public disclosure and that causes or is likely to cause unjustified harm to the reporting person;
- 4) **information on violations** - information, including reasonable suspicion, on actual or potential violations that have occurred or are likely to occur in the organization where the reporting person works or has worked, or in another organization with which the reporting person maintains or has maintained contact in the context of their work, or on attempts to conceal such violations;
- 5) **feedback** - the provision of information to the reporting person on planned or undertaken follow-up actions and on the reasons for such follow-up actions; informacja zwrotna – przekazanie osobie dokonującej zgłoszenia informacji na temat planowanych lub podjętych działań następczych i na temat powodów tych działań następczych;
- 6) **work-related context** - means current or future work-related activities in the public or private sector in which, regardless of the nature of such activities, persons obtain information about violations and could experience retaliation if such information is reported;
- 7) **violations of the law** - acts or omissions that are against the law, pertaining to the fields indicated in these Regulations;
- 8) **public body** - a public administration body that has established a procedure for receiving external reports of violations of the law in the field within the scope of the body;

- 9) **reporting person or Signaller** - an individual who reports or publicly discloses information on violations obtained in a context related to his work;
- 10) **person affected by the report** - a natural or legal person who is identified in the report or public disclosure as the person who committed the violation or with whom the person is associated;
- 11) **person assisting in making a report** - an individual who assists the reporter in this activity in a work-related context and whose assistance should not be disclosed;
- 12) **related person of the reporter** - should be understood as an individual who may experience retaliation, including a co-worker or family member of the reporter;
- 13) **Company** - METALTECH spolka z ograniczona odpowiedzialnoscia with headquarters in Czosnow, 29 Spokojna St, 05-152 Czosnow, entered in the Register of Entrepreneurs kept by the District Court for the City of Warsaw in Warsaw, XIV Economic Department of the National Court Register under KRS: 0000339131, NIP: 5311664012, REGON: 142049200, with share capital of:3,486,600.00 PLN;
- 14) **public disclosure** - making public information about violations;
- 15) **report** - should be understood as an internal report or an external report
- 16) **internal report** - oral or written communication of information on violations within a private entity in the private or public sector
- 17) **external report** - oral or written transmission of information on violations to the competent authorities;
- 18) **report receiving team or team** - an internal entity authorized by the Company to receive reports, process them, follow up and provide feedback to the reporting person.

## § 2

### GENERAL PROVISIONS

1. These Regulations are a set of internal processes regulating the Company's receipt of reports of violations of the law and subsequent actions in connection with such reports, in order to prevent violations of the law that may occur at the Company to the extent indicated in the Directive and other relevant generally applicable laws.
2. The Company promotes high standards of ethical and effective methods of resolving conflicts and disputes in the workplace.
3. The Company shall make every effort to ensure that its employees, co-workers and other persons performing work under its supervision/management prevent possible violations of generally applicable laws and eliminate any improprieties that could lead to the risk of violating the law.
4. The Company shall prevent and respond to retaliation against the reporting person, including, in particular, discrimination, harassment and other behaviors used against them, as well as prohibited and retaliatory actions referred to in § 7 of these Regulations.
5. The Company shall make every effort to organize the receipt and verification of reports, subsequent actions and associated processing of personal data, shall prevent unauthorized persons from gaining access to the

information covered by the report, and shall ensure that the confidentiality of the identity of the person making the report and the person to whom the report relates is protected. Confidentiality protection applies to information from which the identity of such persons can be directly or indirectly identified.

### **§ 3**

#### **SUBJECT AND SCOPE**

1. Violation of the law, as defined in the Directive and these Regulations, shall be understood as unlawful acts or omissions, relating to the following areas:
  - a) public procurement
  - b) financial services, products and markets, and prevention of money laundering and terrorist financing;
  - c) product safety and compliance;
  - d) transportation safety;
  - e) environmental protection;
  - f) radiological protection and nuclear safety;
  - g) food and feed safety, animal health and welfare;
  - h) public health;
  - i) consumer protection;
  - j) protection of privacy and personal data and security of networks and information systems;
  - k) violations affecting the financial interests of the Union, as referred to in Article 325 TFEU and detailed in the relevant Union measures;
  - l) violations relating to the internal market referred to in Article 26(2) TFEU, including violations of EU competition and state aid rules, as well as violations relating to the internal market with respect to activities that violate corporate tax laws or to practices aimed at obtaining a tax advantage contrary to the object or purpose of the applicable corporate tax laws.
2. Reporting shall not be subject to issues related to the application of EU law and national law with respect to:
  - a) protection of confidential information;
  - b) protection of legal professional and medical privilege;
  - c) the privilege of judicial deliberation;
  - d) regulations on criminal prosecution.
3. The provisions of the Regulations shall also not apply if the information about the violation of the law was reported under separate provisions, in particular as a complaint or notice of the possibility of a crime.
4. Violations may be reported by persons who have obtained information on violations in a work-related context, i.e.:

- a) persons whose employment relationship is to be established (applicants for employment with the Company) where information on violations was obtained during the recruitment process or other pre-contract negotiations;
- b) employees of the Company, including where the employment relationship has already ceased;
- c) persons providing work on a basis other than the employment relationship, including under contracts based on civil law
- d) persons with self-employed status;
- e) partners and persons who are members of the administrative, management or supervisory body of the Company
- f) volunteers and interns, whether or not they receive compensation;
- g) persons working under the supervision and direction of the Company's contractors, subcontractors and suppliers.

#### **§ 4**

#### **VIOLATION REPORT**

1. The Directive provides for reporting violations of the law through internal channels (intra-company), external channels (directly to public authorities), or through public disclosure of the violation in question.
2. The Company encourages the reporting person, before reporting through external reporting channels, if a violation of the law is suspected or discovered, to report through the provided internal channel provided by the Company especially when the violation can be effectively remedied internally and the reporting person believes that there is no risk of retaliation.
3. In the case of a grounded suspicion of a violation of the law, in order to report it to the Company, the Signaller shall make a report through the use of an internal reporting channel dedicated to receiving such reports and made available by the Company on the Company's website at: <https://metaltech.pl/dla-sygnalistow/>.
4. The channel for accepting reports mentioned in paragraph 3 above has been designed, established and operated in a secure manner that protects the confidentiality of the identity of the person making the report and the third party named in the report, and prevents unauthorized Company personnel from gaining access to it.
5. The report may only be non-anonymous. In order to make a report through the internal channel provided, it is necessary to provide in the form referred to in the preceding paragraph such data as the name of the person making the report and his e-mail address.
6. The procedures for internal reporting, as set forth herein, do not exclude the rights of the Signallers to make a report through an external channel to a competent public authority or public disclosure.
7. Reporting may be done through an external channel, directly to a public body without following the procedure provided for herein, in particular, when:
  - a) within the deadline for feedback established in these Regulations, the Company fails to take subsequent action or provide feedback to the Signaller;

- b) The Signaller has reasonable grounds to believe that the violation of the law may pose a direct or obvious threat to the public interest, in particular, there is a risk of irremediable harm;
  - c) making an internal report will expose the reporter to retaliation;
  - d) if an internal report is made, there is little likelihood that the Company will be able to effectively counter the violation of the law due to the special circumstances of the case, such as the possibility of concealment or destruction of evidence or the probability of collusion between the Company and the violator of the law or the Company's participation in the violation of the law.
8. A reporter who makes a public disclosure shall be eligible for protection under the Directive and these Regulations if any of the following conditions are met:
- a) first made an internal and external report or immediately made an external report, but no appropriate action was taken in response to its report within the timeframe referred to in Article 9(1)(f) or Article 11(2)(d) of the Directive and § 5(13) of the Regulations,
  - b) has reasonable grounds to believe that:
    - i. the violation may pose a direct or obvious threat to the public interest, such as in the case of an emergency or risk of irremediable harm, or
    - ii. if an external report is made, it will be threatened by retaliation or there is little likelihood of effectively remedying the violation due to the special circumstances of the case, such as the possibility of concealment or destruction of evidence or the possibility of collusion between the authority and the violator or the authority's participation in the violation.
9. Reporting persons shall be eligible for protection under these Regulations provided that they had reasonable grounds to believe that the reported information on violations is true at the time of reporting and that such information constitutes information on a violation of law.
10. A report of a violation subject to the procedure established by these Regulations must relate to a threat to collective rights, public interest, shall not be based on retaliation, shall be based on objective and reasonable grounds and shall be true. A report that does not meet the indicated characteristics may result in certain sanctions for the reporting person, imposed in accordance with generally applicable laws.

## **§ 5**

### **SERVICE OF VIOLATION REPORTS**

1. A report made by the Signaller through the internal reporting channel referred to in Paragraph 4(3) of the Regulations shall automatically go to the Company's mailbox, specially created to handle the aforementioned reports and handled by members of the team appointed by the Company.
2. The Company shall ensure the impartiality of the report review by the report receiving team.
3. The role of the receiving team is to undertake subsequent actions, including verification of the report and further communication with the reporting person, including requesting additional information necessary for the processing of the report and providing feedback to the reporting person. The feedback shall include, in

particular, information on whether or not a violation of the law has been identified and what measures, if any, have been or will be applied in response to the identified violation of the law.

4. The team receiving reports shall consist of three permanent representatives appointed by the Company (Person in charge of control in the organization, Lawyer, Employee of the Human Resources Department) and, if necessary, other persons appointed by the Company with the appropriate knowledge and qualifications to consider the report on its subject.
5. The members of the team shall elect a chairman from among themselves, who shall conduct the meetings, record them and manage the meeting dates.
6. A member of the team may not be a person:
  - a) affected by the report, provided that the violation of the law was reported directly by them, and a person who has a conflict of interest with the reporting person;
  - b) a person married to the reporting person, in a relationship of kinship or affinity in a direct line, kinship or affinity in a collateral line to the second degree, or related by adoption, custody or guardianship, or a person in such a legal or factual relationship with the reporting person that it may raise reasonable doubts about his objectivity and impartiality.
7. If a team member knows or has a reasonable suspicion that the conditions referred to in the preceding paragraph apply to him or another team member, shall be obliged to inform persons representing the Company of this fact.
8. In the event that a member of the team is a person who is the subject of the report, as well as a person with respect to whom there is a reasonable suspicion of lack of impartiality or independence, the Company shall, for the duration of the consideration of the the case removes such person from the position of a member of the team, and appoints another person in his place.
9. The assessment of the grounds contained in paragraphs 6-8 above, which may constitute a reason for exclusion of the opportunity to serve as a member of the team, shall be carried out by persons representing the Company.
10. The team shall be obliged in particular to:
  - a) reliability and impartiality in collecting information related to the report;
  - b) organize and conduct explanatory hearings;
  - c) record of investigative hearings;
  - d) collect documentation related to the report and necessary for the prosecution;
  - e) develop a position, including an analysis of the events, the evidence provided, an assessment of the legitimacy of the report under consideration, and conclusions and recommendations for further action;
  - f) provide the persons representing the Company with a protocol containing the team's position with justification, conclusions and recommendations;
  - g) maintain ongoing contact with the reporting person and provide feedback on the stages of the proceedings..
11. Making a report results in the activation of the formal mode, which consists in its recognition by the team receiving the report.

12. Within 7 days from the date of receipt of the report, the assigned member of the team receiving the report shall confirm to the reporting person its receipt.
13. The role of the team is to conduct an investigation, which consists of an analysis of the events, evaluation of the legitimacy of the report and preparation of conclusions and recommendations for further subsequent actions, correcting and eliminating violations of the law for persons representing the Company, if confirmed..
14. The analysis of events conducted by the team may consist of, among other things, hearing from the person making the report at their explicit request, participants in or witnesses to the events described in the report, and/or analysis of documentation sent by the Signaller/collected as evidence in the case of violations of the law.
15. The team may request explanations related to the subject of the report from persons (witnesses) whose testimony may be relevant to the case. Attendance of witnesses at a hearing with the team is compulsory and shall be made upon official order..
16. An employee may excuse his non-appearance at a hearing with the team by a period of incapacity or by being away from work at that time (e.g., annual leave, business trip, scheduled business meeting). In such a situation, the team will set another date on which the employee should appear at the hearing.
17. The team shall notify the witness of the date of appearance by telephone or e-mail, no later than 2 days before the scheduled date of the hearing
18. The witness shall be relieved of his professional duties for the time of the necessary activities undertaken in the proceedings of the team, with the right to remuneration, as are the members of the team.
19. The confrontation of the parties, i.e. the reporting person and the person who, according to the reporting person, violated the law, at a hearing with the team is possible only with the consent of both parties.
20. In the case of reporting of an alleged violation of the law by the Company itself, the team is obliged to fairly and transparently consider the case, and if it is not possible to take action at the internal level - it is obliged to notify the competent authority using the so-called external channel of reporting or to inform the Company about the possibility of making an individual report by this mode.
21. Decisions of the team on the validity of the report shall be made by a simple majority of votes with the presence of a majority of team members.
22. In the assessment by the receiving team of the validity of the subsequent action, it shall take into account, in particular, the steps taken to verify the information on the violation, the accuracy of the assessment of the information on the violation, and the adequacy of the measures taken following the finding of the violation, including, as applicable, to prevent further violations, taking into account the gravity of the violation.
23. The team receiving the report shall provide feedback to the reporting person, which shall include, in particular, information on whether or not a violation of the law has been established and what measures, if any, have been or will be applied in response to the established violation of the law within a period not exceeding 3 months from the acknowledgement of receipt of the report or, if no acknowledgement of receipt of the report has been sent, within 3 months from the expiration of 7 days from making the report.

24. Closure of the procedure for verification of information about the violation in connection with the determination that the violation was clearly of minor importance and did not require further subsequent action shall also be considered an appropriate subsequent action.
25. In grounded cases, the team receiving the report may decide that the processing of a given report will be held in remote form, with electronic circulation of documents, without the need for a physical hearing of the team, if the circumstances required for the recognition of the report allow it
26. A record of each team hearing of the team shall be prepared.
27. The team shall maintain a register of reports of violations of the law.
28. All reports, at any request of the Company, may be made available to the persons representing them, as well as information on subsequent actions taken.

## **§ 6**

### **CONFIDENTIALITY**

1. Proceedings conducted by the team, including, in particular, the content of the report submitted to the team and the data of the person submitting the report, are subject to the obligation of confidentiality as to any information disclosed in the report and the further course of the proceedings.
2. Each person participating in the above-mentioned proceedings shall be obliged to maintain confidentiality, of which they shall be informed in each case,
3. Members of the team, parties to the proceedings and witnesses shall sign a confidentiality statement.
4. none of the persons participating in the proceedings conducted by the team, shall not be entitled to disclose information about the fact, place, time and course of the hearings held as part of these proceedings.

## **§ 7**

### **PROHIBITION OF RETALIATION**

1. Subject to the provisions of paragraph (2) below, the prohibition of retaliation shall include both the protection of the person making the report, persons assisting them in making the report, and persons associated with the person making the report.
2. Any act of making a report in bad faith in the nature of knowingly slandering the Company of a violation is prohibited and will be met with an adequate and proportionate response from the Company and/or the affected persons.
3. Reporting persons shall be eligible provided that they had reasonable grounds to believe that the reported violation information is true at the time of reporting and that such information is within the scope of the Directive and made an internal or external report or made a public disclosure.
4. Reporting persons shall not be subjected to any form of retaliation, including threats of retaliation and attempts at retaliation, including, in particular, retaliation taken in the following forms:



- a) suspension, compulsory unpaid leave, dismissal or equivalent measures;
  - b) degradation or withholding of promotion;
  - c) transfer of duties, change of work location, reduction of salary, change of working hours;
  - d) withholding of training;
  - e) negative performance appraisal or negative job opinion;
  - f) imposition or application of any disciplinary measure, reprimand or other punishment, including financial;
  - g) coercion, intimidation, harassment or exclusion;
  - h) discrimination, unfavorable or unjust treatment;
  - i) failure to convert a fixed-term employment contract into an indefinite-term employment contract when the employee may have had a reasonable expectation that permanent employment would be offered;
  - j) non-renewal or early termination of a fixed-term employment contract;
  - k) harm, including damage to a person's reputation, especially on social media, or financial loss, including economic loss and loss of income;
  - l) blacklisting on the basis of an informal or formal sector or industry agreement, which may result in a person not finding future employment in a particular sector or industry
  - m) early termination or cancellation of a goods or services contract;
  - n) revocation of a license or permit;
  - o) referral for psychiatric or medical examination.
- unless the Company proves that it was guided by objective reasons.

## § 8

### DUTIES OF PERSONS ACTING ON BEHALF OF THE COMPANY

1. All persons acting on behalf of the Company, including in particular its employees and associates, shall be obliged to know and apply these Regulations.
2. The persons referred to in the preceding paragraph shall be obliged to prevent and respond to any discriminatory behavior bearing the hallmarks of mobbing and/or other prohibited and retaliatory behavior/actions described in § 7 of the Regulations, which could be directed as retaliatory actions against the reporting person, in particular by:
  - a) taking steps to apply the principles of social coexistence in relations with other employees, including treating everyone with respect for their dignity and other personal property, and avoiding the use of any undesirable actions/behavior of a retaliatory nature;
  - b) Responding to observed undesirable and retaliatory behavior, particularly discriminatory or harassing behavior by expressing opposition;
  - c) refusing to participate in or support activities that have discriminatory, mobbing or other undesirable and retaliatory behavior as an element;
  - d) to participate in anti-bullying training courses - if organized by the Company

- e) maintain absolute confidentiality in participating as a witness to the proceedings, a party to the proceedings or a member of the team in the work of the team receiving and investigating reports of violations of the law..

## § 9

### PERSONAL DATA PROCESSING

1. In terms of the scope of the team's work, including the circulation of documentation and the procedure for hearing the parties and witnesses to the proceedings, the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and the repeal of Directive 95/46/EC shall apply.  
(General Data Protection Regulation).
2. Processing of personal data, including special categories of data, by members of the team shall be carried out on the basis of a separate authorization/order to process personal data given by the Company.
3. Personal data of the reporting person, as well as other data allowing to establish their identity, shall not be disclosed, except with the express written consent of the reporting person.
4. The administrator of the personal data of the reporting person is the Company, i.e. METALTECH spółka z ograniczoną odpowiedzialnością with headquarters in Czosnow, 29 Spokojna St, 05-152 Czosnow, entered in the Register of Entrepreneurs kept by the District Court for the City of Warsaw in Warsaw, XIV Economic Department of the National Court Register under KRS: 0000339131, NIP: 5311664012, REGON: 142049200, with share capital of 3,486,600.00 PLN;
5. With regard to the processing of the reporting person's personal data, the Company may be contacted via e-mail address: [ado@metaltech.pl](mailto:ado@metaltech.pl) or in writing - to the Company's registered office address indicated in the preceding paragraph.
6. The Company shall process the data of the reporting person for the purposes of, among others, investigating reports of violations of law, taking subsequent actions, or providing the reporting person with protection against retaliation, and the basis for such processing is:
  - a) ADO's legitimate interest in detecting and preventing actual or potential violations of the law or internally adopted regulations, as well as the related prevention of harm to the Administrator, its employees, clients, customers, contractors, or other related parties, i.e. Article 6(1)(f) RODO;
  - b) fulfillment of a legal obligation, which is the case when the processing of the report is necessary to fulfill obligations imposed by law, i.e. Article 6(1)(c) of the RODO.
3. fulfillment of a legal obligation, which is the case when the processing of the report is necessary to fulfill obligations imposed by law, i.e. Article 6(1)(c) of the RODO.

4. The Company does not intend to transfer the personal data of the reporting person to a third country or international organization. The personal data of the notifier will also not be processed in an automated manner, including through profiling, pursuant to Article 22 of the RODO.
5. Provision by the Signaller of such personal data as first name, last name and email address is necessary to process the submitted report of violation. If the aforementioned data is not provided, the Company will not take any action related to the processing of the report, and the report will be deleted and deemed null and void.
6. The personal data will be kept for the period necessary to handle the report, i.e., among others, to consider the report, take subsequent actions, or provide the reporting person with protection against retaliation, and after that time - for the period resulting from the applicable laws, i.e., among others, until the expiration of the statute of limitations for possible claims under the applicable laws.
7. The reporting person shall have the right:
  - a) To demand the access to their personal data their rectification, deletion or termination, and also - in the case of application under Article 6, paragraph 1b of the RODO - the right to transfer personal data;
  - b) in the event that it concerns personal data that are justified by the interest of the Company - an application that was initiated when the personal data are included for reasons;
  - c) submitting complaints to the President of the Personal Data Protection Office when a person is found to have obtained personal data subject to the provisions of the RODO.

## **§ 10**

### **FINAL PROVISIONS**

1. In matters not regulated by the provisions of the Directive and these Regulations, the generally applicable provisions of law and internal company regulations shall apply to the consideration of notifications.
2. The Regulations shall enter into force on the date of their publication on the Company's website at: [www.metaltech.pl/dla-sygnalistow](http://www.metaltech.pl/dla-sygnalistow).