

Procedure for the reporting of irregularities and the protection of reporters at Enika Ltd

The whistleblowing and whistleblower protection procedure at Enika Ltd (hereinafter: the Procedure) was established in obligation to implement the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting infringements of Union law and the Act of 14. June 2024 on the protection of whistleblowers.

List of basic terms

Terms used in the Procedure are understood to mean:

- 1) Company** - Enika Ltd with its registered office in Lodz;
- 2) Whistleblower** - an individual who reports or publicly discloses information of a violation of the law obtained in a work-related context, including:
 1. employee;
 2. temporary employee;
 3. a person providing work on a basis other than employment, including under a civil law contract;
 4. entrepreneur;
 5. proxy;
 6. shareholder or partner;
 7. a member of a body of a legal person or an organisational entity without legal personality;
 8. a person who performs work under the supervision and direction of a contractor, subcontractor or supplier;
 9. trainee;
 10. volunteer;
 11. apprentice;
- 3) Notification** - information about a Breach, made through the Communication Channels intended for this purpose;
- 4) External notification** - is the oral or written communication of a violation of the law to a public authority;

- 5) **Communication channel** - the solutions adopted to enable the submission of a Notification;
- 6) **Whistleblowing Coordinator** - the person responsible for receiving the Notification, registering it and forwarding it for processing;
- 7) **Person to whom the Notification relates** - should be understood as a natural person, a legal person or an organisational unit without legal personality, to which the law confers legal capacity, indicated in the notification or public disclosure as a person who has committed a violation of the law, or as a person with whom the infringer is associated;
- 8) **Related Person of the Whistleblower** - means an individual who may experience Retaliatory Actions, including a co-worker or next of kin of the whistleblower (husband, wife, child and further descendants, ascendants, siblings, relatives, adoptees, partner/partner);
- 9) **Breach / Irregularity** - an act or omission to act that is unlawful or intended to circumvent the law relating to the scope of this Procedure;
- 10) **Feedback** - the provision of information to the Whistleblower on the investigation planned or undertaken and the reasons for such action;
- 11) **Committee** - the whistleblower investigation committee constituting the team of persons responsible for conducting the investigation of the Notification;
- 12) **Investigation** - the proceedings conducted in relation to a Notification;
- 13) **Retaliatory Action** - a direct or indirect act or omission in a work-related context that is caused by a Notification or an External Notification and that violates or is likely to violate the rights of the Whistleblower or causes or is likely to cause unreasonable harm to the Whistleblower, including the unwarranted initiation of proceedings against the Whistleblower;
- 14) **Management** - members of the Company's Board of Directors;

Introduction

- 1) This Procedure sets out the principles for the reporting of Irregularities and the investigations undertaken by the Committee and the Management within the scope of their powers, with the aim of clarifying, in the course of the proceedings, the

reported information that may indicate Irregularities and drawing consequences towards the perpetrator of the Irregularity and taking corrective action.

- 2) The purpose of the Procedure is to protect Whistleblowers by ensuring confidentiality and security, protection of personal data and protection against any Retaliatory Action.
- 3) The Procedure sets out:
 - a) the scope of the Irregularities covered by the Procedure,
 - b) the scope of the Procedure,
 - c) the rules for reporting Breaches / Irregularities,
 - d) the responsibilities of the Whistleblowers,
 - e) the process of investigating and managing Irregularities,
 - f) confidentiality rules, in particular the rules on the confidentiality of the reports of Irregularities made by the Whistleblowers and the identity of the persons making the Notifications.

Scope of Irregularities covered by the Procedure

An Irregularity is an act or omission that is unlawful or intended to circumvent the law, relating to:

- 1) corruption
- 2) public procurement
- 3) financial services, products and markets;
- 4) Anti-Money Laundering and Countering the Financing of Terrorism;
- 5) product safety and compliance;
- 6) transport safety
- 7) environmental protection
- 8) radiological and nuclear safety
- 9) food and feed safety
- 10) animal health and welfare;
- 11) public health;
- 12) consumer protection
- 13) protection of privacy and personal data
- 14) security of networks and information and communication systems

- 15) the financial interests of the State Treasury of the Republic of Poland, of local government units and of the European Union;
- 16) the internal market of the European Union, including public law principles of competition and state aid as well as corporate taxation;
- 17) constitutional freedoms and rights of a human being and citizen - occurring in the relations of an individual with public authorities and not related to related to the fields indicated in points 1-16.

Scope of the Procedure

- 1) The Procedure applies to all employees of the Company, regardless of the form of employment, position held, working hours and type of work performed, including Management, interns, trainees and temporary employees.
- 2) Each of the above-mentioned employees is obliged to familiarise themselves with the content of the Procedure, which will be generally available on the Company's website, will be distributed to persons with a business e-mail address and will be posted on notice boards.
- 3) The Procedure also applies to suppliers and contractors working with the Company.
- 4) In the case of newly hired employees, the Procedure will be made available before the employee is admitted to work. The content of the Procedure will be an attachment to the interview invitation sent to the job applicant's e-mail address.
- 5) Breaches/Irregularities should be understood in particular as information in the possession of the persons entitled to make the Notification, which may indicate:
 - a) suspicion of preparation, attempt or commission of a criminal act,
 - b) failure to comply with obligations or abuse of powers,
 - c) failure to exercise due diligence required under the circumstances,
 - d) breach of the Company's internal procedures.

Rules on Reporting Breaches and Irregularities

- 1) Notifications of Irregularities can be made in writing by e-mail to sygnalisci@enika.pl.
- 2) The Company does not allow the reporting of Breaches anonymously or in a manner that does not allow the identification of the Whistleblower.
- 3) The Notification should include at least:

- the details of the person reporting the Breach (first name, surname), as well as the contact details of this person (email address, telephone number) in order to verify the Whistleblower;
 - a description of the Irregularity.
- 4) If any of the data specified in point. 3) is missing the Whistleblowing Coordinator shall call on the Whistleblower to supplement the data, under pain of leaving the Notification unprocessed.
- 5) For reliable verification of the Notification and effective follow-up, the Notification should further include:
- date and place of the incident;
 - details of the persons or departments involved;
 - details of any witnesses or persons associated with the Notification;
 - evidence of the Breach or other information documenting the Breach.
- 6) If any of the information specified in point 5) are missing the Whistleblowing Coordinator shall call on the Whistleblower to complete the Notification or conduct an Investigation.
- 7) Notifications containing information which is clearly unreliable or of unverifiable content will not be considered.
- 8) Notification of Breach can be made only in good faith and refer to actual events constituting the Breach.

Responsibility of the Whistleblower

- 1) The Whistleblower is obliged to treat the information in his/her possession concerning the suspected Irregularity as the Company's secret and to refrain from talking publicly about the reported suspected Irregularity unless the person is required to do so by law.
- 2) Those making a report in bad faith may be subject to liability, including disciplinary liability or liability for damages for violation of the rights of others, in particular defamation, infringement of personal rights, copyright, data protection laws.

Process for handling and managing Irregularities

The Company undertakes to use its best endeavours to verify and evaluation of the Notification.

Internal Reporting

- 1) The Whistleblowing Coordinator, i.e. the person employed as Office Assistant and the deputies in the aforementioned position, is responsible for the handling of Reports.
- 2) The Company's Whistleblowing Coordinator or deputy will have written authorisation to do so.
- 3) Only those Notifications that have been made in accordance with the accepted rules will be considered.
- 4) After the initial review of the application by the Coordinator, the Notification will be forwarded to the Committee for further consideration.

The Committee consists of:

- Director of Operations
- Quality Manager
- Production Manager or his substitute
- Director of Research and Development
- Head of Logistics Department

The Committee for the examination of a given Notification is composed of three people, indicated by the Coordinator, resulting from the principle of impartiality.

- 5) In the event that a Notification directly or indirectly concerns the Coordinator, the Coordinator shall forward the Notification without preliminary review to the CEO for the appointment of a Deputy Coordinator to review the Notification.
- 6) In the event that a member of the Committee loses the value of impartiality, he/she is removed from the case. The Committee shall then work in a replenished composition. The person replacing the sidelined member of the Committee shall be appointed by the CEO.
- 7) The Coordinator is obliged to inform the Company's Management about the notification of the Irregularity.
- 8) The Whistleblower will be informed within 7 days of the date of receipt of the Notification by the Company whether the Notification has been accepted and forwarded to the Committee for further consideration or of its rejection. The information will be provided in writing in electronic form to the email address indicated in the Notification.

The Notifier will be informed of the outcome of the Proceedings and the follow-up action taken within 3 months from the date of receipt of the Notification by the Company.

9) The Committee is bound by the rules of confidentiality.

Follow-up

1) The Committee shall verify and properly assess the Notification. If necessary, another person who does not have to be an employee of the Company may be appointed to the Committee, e.g. experts, specialists, appraisers.

2) A member of the Committee may not become:

- The Whistleblower,
- the person to whom the Notification relates,
- persons related to the Whistleblower,
- the Whistleblower's direct superiors,
- the whistleblower's subordinate employees.

3) In the course of the investigation, the members of the Committee have the right to:

- access to the entity's documents and data,
- obtain information from Company employees,
- obtain oral and written explanations from Company employees and persons cooperating with the Company,
- consult and verify the knowledge obtained in the course of the Investigation with the Whistleblower,
- consult specialists and experts where such assistance is necessary for a proper assessment of the Notification.

4) The Committee prepares a report on the findings of the Investigation, which should describe the Irregularities that occurred, the description of the facts, the persons responsible and the corrective actions taken.

Register of Internal Notifications

1) Each Notification received by the Company in accordance with the rules adopted in this Procedure shall be registered.

2) It is the responsibility of the Coordinator and the deputy Office Assistant to register the Notifications and maintain their confidentiality.

- 3) A register of Internal Notifications is to be kept in accordance with the prescribed template, which is annexed to the Procedure.
- 4) The register must contain the following data:
 - case number,
 - date on which the Notification was made and submitted to the Committee,
 - type of Breach,
 - the personal data of the Whistleblower and the person to whom the Notification relates that are necessary to identify them,
 - the contact address of the Whistleblower,
 - information on the follow-up actions taken,
 - the date of termination of the case.
- 5) The Coordinator is obliged to archive documents related to Notifications for a period of 3 years and keep them confidential.

External Notification

- 1) A Whistleblower can make an external Notification without first making an internal Notification.
- 2) An external Notification is accepted by the Ombudsman or a public authority, in particular the Police, the Public Prosecutor's Office, the Labour Inspectorate, the Office for Personal Data Protection, the Office for Competition and Consumer Protection, Tax Offices, the Social Insurance Institution and other public authorities competent to undertake follow-up activities in the fields specified by the Procedure.

Protection of Whistleblowers

- 1) All contacts of the Coordinator, the Committee and persons appointed to establish the circumstances of the Breach with the Whistleblower are conducted confidentially and are covered by secrecy.
- 2) The Company shall ensure that Whistleblowers are fully protected against any form of retaliation.
- 3) The Company imposes an absolute prohibition of any Retaliatory Action against Whistleblower.
- 4) The identity of the Whistleblower is subject to secrecy at every stage of the investigation and cannot be disclosed to the Whistleblower's immediate superior.

- 5) Confidentiality is subject to the contents related to the Notification which would identify the identity of the Whistleblower.
- 6) The confidentiality obligation applies without time limitation, in particular, it also applies after the termination of cooperation with the Company in any form.
- 7) The Whistleblower cannot be discriminated against or subjected to negative consequences because of reporting a Irregularity regardless of the outcome of the investigation carried out.
- 8) The Coordinator or the person accepting the Whistleblowing and the members of the Committee are obliged to protect personal data in accordance with the RODO.
- 9) The Company is the controller of the personal data collected in the Internal Notification Register.

Final provisions

If necessary, the Coordinator or members of the Committee may request the Company's Management to amend the Procedure.

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Annex 1

Register of Internal Notifications at ENIKA Ltd.

Register of Internal Notifications at ENIKA Ltd.

| Case no. | Date of notification and submitted to the Committee | Personal data of the Whistleblower and of the person to whom the Notification relates, necessary for their identification | Contact address for the Whistleblower | Type of Breach | Information on follow-up actions taken | Date of termination of the case | Comments |
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