

Approved by

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**INTERNAL REPORTING AND
FOLLOW-UP PROCEDURE
AT
SMART SOLUTIONS HR SP. Z O.O.**

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1. DEFINITIONS

Whenever this document refers to:

- 1.1. procedure - this procedure for internal reporting and taking follow-up actions;
- 1.2. entity means Smart Solutions HR sp. z o.o., with its registered office in 40-087, Sokolska 65, Katowice;
- 1.3. retaliatory actions – direct or indirect action or omission in a work-related context that is prompted by a report or public disclosure and that violates or may violate the rights of the whistleblower or causes or may cause unjustified harm to the whistleblower, including unfounded initiation of proceedings against the whistleblower;
- 1.4. follow-up action - action taken to assess the veracity of the information contained in the report and to counteract the violation of law that is the subject of the report, in particular through explanatory proceedings, initiation of an inspection or administrative proceedings, filing charges, action taken to recover funds or closing the procedure carried out as part of the internal procedure for reporting violations of law and taking follow-up action;
- 1.5. information on a violation of the law – information, including a reasonable suspicion regarding an actual or potential violation of the law that has occurred or is likely to occur in a legal entity in which the whistleblower participated in the recruitment process or other negotiations preceding the conclusion of a contract, works or worked, or in another legal entity with which the whistleblower maintains or maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of the law;
- 1.6. feedback – information provided to the whistleblower on planned or undertaken follow-up actions and the reasons for such actions;
- 1.7. work-related context – this means past, present or future work-related activities in which information about a violation of the law was obtained and there is a possibility of experiencing retaliatory actions;
- 1.8. report – oral or written communication of information about a violation in the manner provided for in this procedure;
- 1.9. internal report – oral or written internal communication submitted in accordance with this procedure;
- 1.10. person concerned by the report – a natural person, legal person, or organizational unit without legal personality, to which the law grants legal capacity, indicated in the report as a person who has committed a violation of the law or with whom the person is associated;

- 1.11. person assisting in making the report – a natural person who helps the whistleblower in reporting in this activity under this procedure and whose assistance should not be disclosed;
- 1.12. person associated with the whistleblower – a natural person who may experience retaliatory actions, including a co-worker or the closest person to the whistleblower within the meaning of art. 115 § 11 of the Act of 6 June 1997 – Kodeks karny (Journal of Laws of 2024, item 17).

2. GENERAL PROVISIONS

- 2.1. The procedure for internal reporting and taking follow-up actions, hereinafter referred to as the "procedure", specifies the procedure for receiving internal reports regarding information on violations of law or regulations and ethical standards established in Smart Solutions HR sp. z o.o., as well as taking follow-up actions in connection with such reports.
- 2.2. The purpose of this procedure is to create internal tools that increase the effectiveness of monitoring, detecting and resolving situations related to the occurrence of irregularities, understood as practices that violate applicable legal provisions and may cause serious damage to the interests of Smart Solutions HR sp. z o.o. and the public interest, while introducing confidential and secure reporting channels and providing whistleblowers with effective protection against retaliatory actions.
- 2.3. The procedure aims to introduce transparent rules for disclosing cases of irregularities, taking appropriate corrective measures in connection with violations that have occurred and protecting whistleblowers.
- 2.4. This procedure is for reporting irregularities. Other issues concerning current problems related to the work performed should be resolved based on existing professional relationships or other - established on the basis of separate internal regulations - available channels that should be used for these purposes.
- 2.5. The procedure contributes to promoting good communication and social responsibility within the employer, where those making reports are seen as making a significant contribution to self-improvement and excellence within the workplace.
- 2.6. The procedure applies to whistleblowers who make internal reports in a work-related context, regardless of the legal relationship that forms the basis for their work.
- 2.7. The provisions of this procedure are without prejudice to the protection granted to date under the applicable whistleblower protection provisions.

2.8. This procedure specifies in particular:

- a) the scope of irregularities covered by the procedure,
- b) the scope of persons authorised to make a report,
- c) the principles of reporting irregularities by persons authorised to make a report,
- d) responsibility in the process of managing irregularities,
- e) the process of considering and managing irregularities,
- f) the principles of maintaining confidentiality, in particular the principles of maintaining the confidentiality of reports of irregularities made by whistleblowers and the identity of the persons making the reports.

3. SCOPE OF APPLICATION OF THE PROCEDURE

3.1. The procedure and its provisions apply to the following groups of persons authorized to make a report:

- a) employees and associates and former employees and associates of Smart Solutions HR sp. z o.o.,
- b) persons acting on behalf of and for the benefit of Smart Solutions HR sp. z o.o.,
- c) any other persons in any way associated with Smart Solutions HR sp. z o.o., in particular: persons assisting in reporting irregularities, interns, trainees or candidates for employment, if they obtained information on irregularities during the recruitment process or other processes preceding the establishment of an employment relationship.

3.2. Reporting irregularities may in particular concern:

- a) entities affiliated with Smart Solutions HR sp. z o.o.,
- b) a natural person authorized to represent Smart Solutions HR sp. z o.o.,
- c) employees and associates of Smart Solutions HR sp. z o.o. in connection with the provision of work for it,
- d) a subcontractor or other entrepreneur who is a natural person, if their prohibited act was related to the performance of the contract concluded with Smart Solutions HR sp. z o.o.,
- e) an employee or associate or a person authorized to act in the interest or on behalf of the entrepreneur who is not a natural person, if their act was related to the performance of the contract concluded by that entrepreneur with Smart Solutions HR sp.

3.3. Irregularities shall be understood as information held by persons authorized to make a report, in particular information that may indicate:

- a) suspicion of preparation, attempt or commission of a prohibited act by entities referred to in par. 2,
- b) failure to fulfill obligations or abuse of powers by entities indicated in par. 2,
- c) failure to exercise due diligence required in the given circumstances in the actions of entities referred to in par. 2,
- d) irregularities in the organization of the activities of Smart Solutions HR sp. z o.o. that could lead to the commission of a prohibited act or damage,
- e) violation of generally applicable provisions of law on the basis of which Smart Solutions HR sp. z o.o. operates.

3.4. The subject of an internal report may be actions or omissions that are unlawful or intended to circumvent the law concerning:

- 1) corruption;
- 2) public procurement;
- 3) services, products and financial markets;
- 4) counteracting money laundering and terrorism financing;
- 5) product safety and compliance;
- 6) transport safety;
- 7) environmental protection;
- 8) radiological protection 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 IT systems;

4. PERSONS RESPONSIBLE FOR MANAGING REPORTS

4.1. The person responsible for receiving and reviewing reports of irregularities in Smart Solutions HR sp. z o.o., and exercising overall supervision over the receipt and review of reports of irregularities in Smart Solutions HR sp. z o.o. is Agnieszka Kukier.

4.2. Reports may not be analyzed by persons for whom it results from the content of the report of irregularities that they may be in any way negatively involved in the action or omission constituting the irregularity.

4.3. In the event that the report of irregularities concerns the person indicated above, the person responsible is Anna Kitsyna.

5. WHISTLEBLOWER STATUS

5.1. In accordance with the principle of good faith, any person entitled to make a report should report an irregularity if they have reasonable grounds to believe that the information provided is true.

5.2. A person reporting is acting in bad faith if they act for a purpose that is contrary to the law or the principles of social coexistence.

5.3. The decision to grant whistleblower status is made by the person responsible for handling reports.

5.4. Any reporting person may obtain the status of a whistleblower, unless the initial analysis of the report provides grounds to assume that the reporting person clearly acted in bad faith (presumption of good faith).

5.5. If the reporting person did not submit the report anonymously, the person responsible for handling reports shall confirm receipt of the report within 7 days of its receipt.

5.6. Exceeding the deadline referred to above is justified only if it is necessary to take additional steps as part of the initial analysis of the report (e.g. the need to supplement the report, collect additional evidence).

5.7. If it turns out during the explanatory proceedings that the reporting person who previously obtained the status of a whistleblower acted in bad faith, they shall be deprived of the protection provided for a whistleblower.

6. WHISTLEBLOWER PROTECTION

6.1. An absolute ban on retaliatory actions against a whistleblower is introduced in a situation where the report of irregularities was made in good faith and the explanatory proceedings conducted have shown that the reported irregularity did not take place. 6.2. Prohibited retaliatory actions include in particular:

- a) refusal to enter into an employment relationship;
- b) termination or termination without notice of an employment relationship;
- c) failure to conclude a fixed-term employment contract or an indefinite-term employment contract after termination of a trial period employment contract,
- d) failure to conclude another fixed-term employment contract,
- e) failure to conclude an indefinite-term employment contract after termination of a fixed-term employment contract – in the event that the whistleblower had a justified expectation that such a contract would be concluded with him,
- f) reduction in the amount of remuneration for work,
- g) suspension of promotion or omission in promotion;
- h) omission in the awarding of benefits related to work other than remuneration or reduction in the amount of such benefits;
- i) transfer to a lower job position;
- j) suspension from the performance of work or official duties;
- k) transferring the whistleblower's previous duties to another employee;
- l) unfavourable change of place of work or work schedule;
- m) negative evaluation of work results or negative opinion on work;
- n) 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,
- r) discrimination,
- s) unfavourable or unfair treatment,
- t) suspension of participation or omission when selecting for participation in training courses improving professional qualifications,
- u) unjustified referral for medical examinations, including psychiatric examinations,

w) action aimed at making it difficult to find work in a given sector or industry in the future on the basis of an informal or formal sectoral or industry agreement;

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

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

6.3. It is inadmissible to terminate an employment relationship or a mutual contract with a whistleblower solely in connection with the whistleblower's reporting of irregularities.

6.4. Protection does not apply to a whistleblower who is also the perpetrator/co-perpetrator/assistant of irregularities.

6.5. Protection under this procedure does not apply to a whistleblower whose report has been deemed to be unreliable, malicious or made in bad faith, who reports malicious gossip or hearsay, in particular, constituting deliberate slander and/or deliberately misleading by, among other things, providing false data. The whistleblower is immediately informed of this fact, and their report is rejected and removed from the register if it has been entered into it.

6.6. The whistleblower is subject to protection under the procedure from the moment of making an internal report, provided that they had reasonable grounds to believe that the information that is the subject of the internal report was true at the time of its making and constitutes information about a violation of the law.

6.7. The prohibition of retaliatory actions also applies to a person assisting in making a report, a person associated with the reporting person, as well as a legal person or other organizational unit assisting or associated with the whistleblower, in particular one that is owned by the whistleblower or employs them.

7. REPORTING IRREGULARITIES

7.1. The following are subject to reporting:

a) violations that have already occurred,

b) violations that have not yet been committed but there is a very high probability that they will occur,

c) actions or omissions that the reporting person has reasonable grounds to believe constitute violations,

d) attempts to conceal violations.

7.2. In order to benefit from the protection under the procedure, whistleblowers must have reasonable grounds to believe, in light of the circumstances and information available to them at the time of reporting, that the report is necessary to disclose a violation of the law in accordance with the provisions of the Whistleblower Protection Act. Reporting in bad faith remains prohibited.

7.3. Reports are treated with due seriousness and care in a confidential manner, and the principle of impartiality and objectivity applies to their consideration.

7.4. Reports of irregularities can be submitted in the following ways:

a) using a dedicated email box - Zgloszenia@smartsolutions-hr.pl

b) by filling out the irregularity report form available at <https://forms.office.com/pages/responsepage.aspx?id=5FOl-jnM8kWNxs4K5k2WiyR4vonwJnNOreWYWaXDzR1UQzc1RVhMNE4yQVhPOUVSUU1ITklaTDI5NC4u&route=shorturl>

c) in person to the person responsible for managing reports

7.5. Reporting irregularities should provide a clear and comprehensive explanation of the subject of the report and include in particular:

a) personal data of the whistleblower and the person concerned by the report,

b) the whistleblower's contact address,

c) the date and place of the irregularity or the date and place of obtaining information about the irregularity,

d) a description of the specific situation or circumstances creating the possibility of the irregularity,

e) an indication of the entity concerned by the report of irregularities,

f) an indication of any witnesses to the irregularity,

g) an indication of all evidence and information available to the reporting party that may be helpful in the process of examining the irregularity.

7.6. The reporting person is obliged to treat the information in their possession concerning suspected irregularities as a secret and to refrain from public discussions about the reported suspected irregularities, unless the person is obliged to do so by law.

7.7. The person responsible for handling reports is obliged to provide the whistleblower with feedback on the follow-up actions taken or the reasons for not taking them within a period not exceeding 3 months from the date of confirmation of receipt of the report or, in the event of failure to provide confirmation, 3 months from the expiry of 7 days from the date of reporting.

8. ANONYMOUS REPORTS

8.1. An anonymous report of irregularities is permissible by filling out the irregularity report form, available at <https://forms.office.com/pages/responsepage.aspx?id=5FOl-jnM8kWNxs4K5k2WiyR4vonwJnNOreWYWaXDzR1UQzc1RVhMNE4yQVhPOUVSUU1ITklaTDI5NC4u&route=shorturl>

8.2. Each anonymous report is subject to entry in the register. In the event that an anonymous report is left without action, the person responsible for handling reports is obliged to indicate the reasons justifying such a decision.

8.3. In the event that the identity of the person making the anonymous report is established, the whistleblower has the right to full protection, as in the case of an open report, in accordance with the provisions of this procedure and the Whistleblower Protection Act. Any retaliatory actions against the disclosed whistleblower are strictly prohibited.

8.4. Internal reports submitted anonymously, containing information that is clearly unreliable or unverifiable, or without sufficient evidence to support the reported violations will not be considered.

9. FALSE REPORT

9.1. Reporting irregularities may only be done in good faith.

9.2. Deliberately submitting false reports of irregularities is prohibited.

9.3. If it is determined as a result of the initial analysis of the report or during the explanatory proceedings that the irregularity report deliberately contains false information or conceals the truth, the reporting party who is an employee may be held liable for disciplinary action specified in the provisions of the Labor Code. Such conduct may also be classified as a serious breach of basic employee duties and as such result in termination of the employment contract without notice.

9.4. In the case of a reporting party providing services to Smart Solutions HR sp. z o.o. based on a civil law contract, the determination that a false report of irregularities has been made may

result in termination of said contract and the definitive termination of cooperation between the parties.

9.5. Regardless of the consequences indicated above, a reporting person who knowingly makes a false report of irregularities may be held liable for damages in the event of damage to Smart Solutions HR sp. z o.o. related to the false report.

10. REGISTER OF REPORTED IRREGULARITIES

10.1. Each report of irregularities is registered in the register of irregularities, regardless of the further course of the explanatory proceedings.

10.2. Agnieszka Kukier is responsible for maintaining the register of irregularities in Smart Solutions HR sp. z o.o.

10.3. The register of irregularities shall contain at least:

- a) the report number;
- b) the subject of the violation of law;
- c) personal data of the whistleblower and the person concerned by the report, necessary to identify these persons;
- d) the contact address of the whistleblower;
- e) the date of the report;
- f) information on the follow-up actions taken;
- g) the date of completion of the case.

10.4. The register of internal reports also includes reports made anonymously. If the whistleblower has not provided his/her personal data or contact address, such a report is marked as anonymous in the register.

10.5. In addition to maintaining the register, the person responsible for handling reports, while maintaining the principles of confidentiality, is obliged to store all evidence, documents and information collected during the analysis and information regarding the consideration of the report for a period of at least 3 years from the end of the explanatory proceedings, unless the obligations resulting from other regulations require an extension of this period.

10.6. Personal data that are not relevant to the consideration of the report are deleted within 14 days from the moment it is determined that they are not relevant to the case. The period for

storing data related to the report of irregularities is 3 years from the end of the explanatory proceedings, unless other legal regulations require a longer storage period.

11. INVESTIGATION PROCEEDINGS

11.1. Only the person responsible for handling reports has access to the channels for reporting irregularities.

11.2. Each time a report of irregularities is received, the person responsible for handling reports immediately conducts its initial analysis and then, if possible, but no later than within 7 days, confirms receipt of the report by informing about granting or refusing to grant whistleblower status, unless the whistleblower did not provide a contact address to which confirmation should be sent.

11.3. If the report is qualified for further verification, the person responsible for handling reports initiates explanatory proceedings, which are conducted by an explanatory committee appointed by the management of Smart Solutions HR sp. z o.o. The person responsible for handling reports as its chairman supervises the explanatory proceedings conducted by the explanatory committee.

11.4. When considering reports, the committee is obliged to exercise due diligence to avoid making decisions based on erroneous and unfounded accusations that are not supported by facts and evidence collected, while respecting the dignity and good name of employees and persons concerned by the report.

11.5. The committee shall take follow-up actions with due diligence and while maintaining full confidentiality of the whistleblower's identity.

11.6. If it turns out during the session that the information provided by the whistleblower is incomplete, requires supplementation or otherwise prevents effective conduct of the proceedings, the committee or its designated member may ask the whistleblower to provide additional information related to the report. If the whistleblower fails to supplement the deficiencies within the time limit set by the committee, the report shall not be considered and shall be removed from the register.

11.7. The committee shall prepare a report for management from the conducted explanatory proceedings, in which it shall state whether the information/allegations covered by the report were confirmed and justified in the committee's opinion. The report shall also include the committee's recommendations regarding the handling of the matter and any consequences that

should be drawn by Smart Solutions HR sp. z o.o. in relation to the perpetrator/perpetrators of the irregularities or the reporting party who made a deliberately false report.

11.8. The committee may refrain from considering a report that was the subject of a previous report by the same or another whistleblower if it does not contain any significant new information on the violations compared to the previous report. The committee shall inform the whistleblower that the internal report has not been considered, stating the reasons, and in the event of a subsequent internal report, it shall leave it without consideration and shall not inform the whistleblower about it.

11.9. If necessary, the committee may summon any person performing work for Smart Solutions HR sp. z o.o. to provide explanations. The persons summoned are obliged to appear and produce all information and documents in their possession that may enable the determination of the circumstances of the violation indicated in the internal report.

11.10. The Committee may also request assistance or an opinion from representatives of other organizational units of Smart Solutions HR sp. z o.o. or an entity providing professional services, provided that the knowledge and experience of such persons are necessary to clarify all the circumstances of the violation contained in the report.

12. TERMINATION OF THE PROCEEDINGS

12.1. The proceedings should be concluded no later than 2 months from the date of the report. The whistleblower and the person concerned are informed of the outcome of the proceedings in writing, no later than 3 months from the date of confirmation of receipt of the report or, in the event of failure to provide confirmation, 3 months after the expiry of 7 days from the date of reporting, unless the whistleblower did not provide a contact address to which feedback should be sent.

12.2. Smart Solutions HR sp. z o.o., based on the report received from the committee, makes a decision on the further course of action, i.e. a decision on the implementation of recommended disciplinary and corrective actions, the date of their implementation in order to eliminate irregularities and prevent their repetition in the future.

12.3. In the event that:

a) the violation of the law can be effectively remedied within the organizational structure of Smart Solutions HR sp. z o.o. - the committee shall take the corrective actions specified in the recommendations,

b) the violation of the law cannot be effectively remedied within the organizational structure of Smart Solutions HR sp. z o.o. - the committee shall notify law enforcement agencies or initiate other proceedings specified by law,

c) the report of the violation turned out to be unfounded - the committee shall dismiss the report and close the proceedings specified in this procedure.

12.4. In the event that it is found that a violation has occurred, Smart Solutions HR sp. z o.o. may apply sanctions against its perpetrator or perpetrators under labor law. In particular, Smart Solutions HR sp. z o.o.:

a) may apply a disciplinary penalty in the form of a warning or reprimand;

b) terminate the employment contract;

c) terminate the employment contract without notice due to the employee's fault, if the employee's conduct constituted a serious breach of basic employee duties;

d) hold the employee financially liable for damage caused to the employer in connection with the violations committed,

e) may file a report of a crime.

12.5. If it is found that a whistleblower has experienced retaliatory action by an employer or co-workers, he or she has the right to file a complaint with the Commissioner for Human Rights or another appropriate public authority, as well as to seek compensation for material and non-material damage caused.

12.6. The Commission shall not provide feedback to the whistleblower if he or she has not provided a contact address to which such information should be forwarded.

13. INFORMATION ABOUT EXTERNAL REPORTS

13.1. Persons reporting irregularities have the right to report information about violations not only within the internal reporting procedure, but also to public authorities and the Commissioner for Human Rights. In each case, the whistleblower may make an external report without first making an internal report.

13.2. External reports may be submitted to the following institutions:

a) Commissioner for Human Rights

b) appropriate public authorities competent to receive the report depending on the type of violation of law, including, among others, law enforcement authorities, financial market supervision offices, sanitary or environmental inspections.

13.3. In the case of reports concerning violations of European Union law, the whistleblower may submit the report to the appropriate institutions, bodies or organizational units of the European Union.

13.4. Detailed information on external reports is available on request from the person responsible for handling reports.

13.5. All information on making external reports, together with references to the websites of public authorities accepting such reports, is included on the Intranet in the "External reports" tab.

13.6. If the violation of the law can be effectively remedied within the organizational structure of Smart Solutions sp. z o.o., you are encouraged to make an internal report.

14. FINAL PROVISIONS

14.1. The person responsible for receiving and reviewing reports of irregularities in Smart Solutions HR sp. z o.o. shall inform all persons performing work for Smart Solutions HR sp. z o.o. about the adoption and content of this procedure, as well as about its changes.

14.2. The person applying for employment on the basis of an employment relationship or another legal relationship constituting the basis for the provision of work or services or performing a function, the person responsible for receiving and reviewing reports of irregularities in Smart Solutions HR sp. z o.o. shall provide information about the procedure together with the commencement of recruitment or negotiations preceding the conclusion of a contract other than an employment relationship.

14.3. The procedure shall enter into force after 7 days from the date of its notification to all persons performing work in Solutions HR sp. z o.o.

14.4. The procedure shall be made available on the company intranet in the tab - reporting irregularities.