

INTERNAL REPORTING PROCEDURE

Fundacja Firma Dla Każdego (Foundation), ul. Lwowska 17/4, 00-660 Warsaw, Poland, KRS 0000569410, NIP (Tax ID) 5252625624

adopted pursuant to the Polish Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws of 2024, item 928), hereinafter the "Act".

§ 1. General provisions

1. This procedure sets out the rules for receiving internal reports of legal violations, taking follow-up actions, and protecting whistleblowers at Fundacja Firma Dla Każdego, hereinafter the "Foundation".
2. For the purposes of this procedure: (a) "whistleblower" means a natural person who reports information on a violation of law obtained in a work-related context or in connection with cooperation with the Foundation; (b) "internal report" means the oral or written communication of information on a violation of law to the Foundation; (c) "follow-up actions" means actions taken by the Foundation to assess the accuracy of the information contained in the report and to counteract the violation; (d) "retaliatory actions" means any direct or indirect act or omission which violates or may violate the whistleblower's rights or cause them harm.

§ 2. Who may submit a report

1. A report may be submitted in particular by: an employee of the Foundation, a person providing services under a civil-law contract, a beneficiary of the Foundation's business incubator, a volunteer, an intern, a trainee, a member of a governing body of the Foundation, a contractor, subcontractor or supplier, as well as a person applying for employment or cooperation and a person whose legal relationship with the Foundation has already ended.
2. The protection provided for in the Act applies to a whistleblower who had reasonable grounds to believe that the reported information was true at the time of reporting and that it constituted information on a violation of law.

§ 3. Subject matter of reports

1. A report may concern a violation of law, in particular regarding: corruption; public procurement; financial services, products and markets; anti-money laundering and counter-terrorist financing; product safety; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety; animal health and welfare; public health; consumer protection; protection of privacy and personal data; security of network and information systems; financial interests of the State Treasury and the European Union; the EU internal market; and constitutional rights and freedoms.
2. A report may concern a violation that has already occurred, is ongoing, or is reasonably suspected to be likely to occur.

§ 4. Internal reporting channel

1. Internal reports shall be submitted via the form available on the Foundation's website: <https://firmadlakazdego.pl/sygnalista/>.
2. At the whistleblower's request, a report may also be received during a face-to-face meeting arranged within 14 days of receiving such a request.

3. The Foundation also accepts and examines anonymous reports, provided they contain information enabling follow-up actions.
4. The reporting channel ensures the confidentiality of the identity of the whistleblower, the person concerned by the report, and any third parties mentioned in the report.

§ 5. Receiving reports and follow-up actions

1. The body authorised to receive internal reports, verify them and take follow-up actions is the Management Board of the Foundation.
2. If a report concerns a member of the Management Board, that member shall be excluded from examining the report.
3. The whistleblower shall receive an acknowledgement of receipt of the report within 7 days of its receipt, unless no contact address was provided.
4. Follow-up actions shall be carried out with due diligence, impartiality and confidentiality.
5. The whistleblower shall receive feedback on planned or completed follow-up actions within no more than 3 months of the acknowledgement of receipt or, if no acknowledgement was sent, within 3 months of the expiry of 7 days from the submission of the report.

§ 6. Confidentiality and personal data protection

1. The identity of the whistleblower is protected and may not be disclosed without their express consent, unless disclosure is required by law.
2. Personal data processed in connection with a report are processed in accordance with Regulation (EU) 2016/679 (GDPR). The Foundation is the data controller.
3. Access to reports is limited to persons holding a written authorisation from the Foundation, who are bound by confidentiality.
4. Personal data irrelevant to the examination of a report are not collected and, if collected accidentally, are deleted without delay.

§ 7. Register of internal reports

1. The Management Board keeps a register of internal reports including: report number, subject of the violation, personal data of the whistleblower and of the person concerned (where known), the whistleblower's contact address, the date of the report, information on follow-up actions taken, and the date the case was closed.
2. Personal data and other information in the register are retained for 3 years after the end of the calendar year in which the follow-up actions were completed or the proceedings initiated by those actions were concluded.

§ 8. Prohibition of retaliation

1. No retaliatory actions, attempts or threats thereof may be taken against a whistleblower, in particular: refusal to establish an employment relationship, termination of a contract, reduction of remuneration, denial of promotion, demotion, mobbing, discrimination, unjustified referral for examinations, or suspension or termination of cooperation within the incubator.
2. A whistleblower subjected to retaliation is entitled to full compensation for damage or to redress.

3. Protection does not apply to a person who knowingly reported false information; such conduct may give rise to criminal and civil liability.

§ 9. External reports

1. A whistleblower may submit an external report to the Polish Commissioner for Human Rights (Rzecznik Praw Obywatelskich) or to the public authority competent for the subject of the violation, without first making an internal report.

2. Making an external report does not deprive the whistleblower of the protection provided for in the Act.

§ 10. Final provisions

1. This procedure is available on the Foundation's website and is provided to persons applying for employment or cooperation at the start of recruitment or negotiations.

2. In matters not regulated by this procedure, the provisions of the Act shall apply.

3. The procedure enters into force 7 days after being announced in the manner customary at the Foundation.

4. This is a translation for information purposes; in case of discrepancies, the Polish version shall prevail.

Management Board of Fundacja Firma Dla Każdego