Annex No. 1/2024
of December, 16, 2024
to the Internal Reporting Regulations

§ 1.

The previous Internal Reporting Regulations are hereby repealed in their entirety and new Internal Reporting Regulations are therefore hereby adopted for “LINK” Sp. z o.o. with its registered office in Wiązowna (05-462), at Nadrzeczna 17, entered into the register of entrepreneurs of the National Court Register maintained by the District Court for the capital city of Warsaw in Warsaw, 14th Commercial Division of the National Court Register, under KRS number 0000140604, NIP 521-008-67-37, share capital of PLN 4,922,400:

§2

1. The consolidated text of the Internal Reporting Regulations of “LINK” spółka z o.o. is hereby announced, taking into account the changes introduced by this Annex.
2. No later than on December 24, 2024, the consolidated text of the Internal Reporting Regulations will be made available to the employees of “LINK” spółka z o.o. by posting it on the notice board.
3. The provisions of the Internal Reporting Regulations amended by this Annex shall enter into force on January 1st, 2025.

Internal Reporting Regulations
Consolidated Text of December 16, 2024

§1
Definitions

1. Whenever these Regulations refer to:
   a. "Company" - means "LINK" Sp. z o.o. with its registered office in Wiązowna
   b. "Investigation Committee/ Committee" – shall be understood as an internal Committee appointed to comprehensively explain the circumstances indicated in the Report of Irregularities, operating under the Internal Reporting Regulations;
   c. "Information on a violation of the law" - shall be understood as information, including a reasonable suspicion, regarding an existing or potential violation of the law that has occurred or is likely to occur in the Company in which the reporting person 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 reporting person maintains or has maintained contact in a work-related context, or concerning an attempt to conceal such a violation of the law;
   d. "Violation of Law" - shall be understood as an action or omission that is unlawful or is intended to circumvent the law, concerning: corruption; public procurement; financial services, products and markets; counteracting money laundering and terrorism financing; product safety and their compliance with requirements; transport safety; environmental protection; radiological protection and nuclear safety; food and feed safety; animal health and welfare; public health; consumer protection; protection of privacy and personal data; security of networks and ICT systems; financial interests of the State Treasury of the Republic of Poland, local government units and the European Union; the internal market of the European Union, including public law principles of competition and state aid and taxation of legal persons; constitutional freedoms and rights of a human being and a citizen - occurring in the relations of the entity with public authorities and not related to the areas not mentioned above; internal procedures and ethical standards in force in the Company;
   e. "Feedback" – shall be understood as providing the reporting person with information on planned or undertaken follow-up actions and the reasons for such actions;
   f. "Work-related context" shall be understood as past, present or future work-related activity on the basis of an employment or other legal relationship giving rise to the provision of work or services, or a function in or for a legal entity, or service in a legal entity, in the course of which information has been obtained about a breach of the law and the possibility of experiencing retaliation;
   g. "Cordinator for Violation Matters" – shall be understood as the person responsible for considering the Report of Irregularities in accordance with §4 of these Regulations;
   h. "Person authorised to make a Report" - a natural person reporting or disclosing information about a violation of the law

i. “Person affected by the Report” - shall be understood as a natural person, a legal person or an organisational unit without legal personality, to whom the law grants legal capacity, indicated in the report or public disclosure as the person who has committed a violation of the law or with whom such person is associated;
j. “Reporting Person” – shall be understood as a person submitting a Report of Irregularities using the reporting channels specified in these Regulations;
k. “Whistleblower” – shall be understood as a person reporting irregularities who has been granted the status of a Whistleblower under the terms and conditions set out in these Regulations;
l. “Person assisting in making a report” – shall be understood as a natural person who assists the reporting party in making a report or public disclosure in a work-related context and whose assistance should not be disclosed;
m. “Person associated with the Whistleblower|” – shall be understood as a natural person who may experience retaliatory actions, including a co-worker or the closest person of the Whistleblower within the meaning of Art. 115 § 11 of the Act of 6 June 1997 – the Penal Code;
n. “Employee” – shall be understood as a person who is in an employment relationship with the Company within the meaning of Article 22 § 1 of the Labour Code;
o. “Associate” - shall be understood as a person providing services to the Company under a civil law contract;
p. “Employer” - shall be understood as the employer within the meaning of Article 3 of the Act of June 26, 1974. - Labour Code
q. “Member of the Management Board” – shall be understood as a person holding the position of Member of the Management Board in the Company;
r. “Management Board” – shall be understood as the Management Board of the Company;
s. “Regulations” - shall be understood as these Regulations;
t. “Investigation Proceedings” - shall be understood as the Company's Internal Investigation Procedure;
u. “Law Violation Register/Register” – shall be understood as the register maintained in accordance with the principles specified in § 12 of the Procedure;
v. “Preliminary analysis of the Report” - shall be understood as verification of the content of the Report in terms of the existence of grounds for its recognition in the course of the investigation procedure and granting the Reporting Party the status of a Whistleblower, as part of which the Whistleblower Coordinator has the right to request the Reporting Party to supplement the data contained in the Irregularities Report within a specified period;
w. “Law Violation Report/Report”– shall be understood as the provision of information that may indicate Irregularities by a Person Authorised to Make a Report in the manner specified in these Regulations.
x. “Follow-up action” - shall be understood as action taken by the Company or a public authority in order to assess the truthfulness of the information contained in the report and in order to counteract the violation of the law that is the subject of the report, in particular through investigation procedure, initiation of an inspection or administrative proceedings, bringing charges, action taken to recover funds or closing the procedure

carried out as part of the internal procedure for reporting violations of the law and taking follow-up action or the procedure for receiving external reports and taking follow-up action;

y. "Retaliatory action" - this should be understood as a direct or indirect action or omission in a work-related context that is caused by a report or public disclosure and that violates or may violate the rights of the Whistleblower or causes or may cause unjustified damage to the Whistleblower, including groundless initiation of proceedings against the Whistleblower;

z. "Internal Report" – this should be understood as providing information about a violation of the law to the Company;

aa. "Whistleblower Protection Act" - this should be understood as the Act of 14 June 2024 on the protection of whistleblowers;

2. Depending on the context, words used in the singular also include the plural and vice versa.

3. References to "paragraphs", "points" or "appendices" in the Procedure are references to paragraphs of the Procedure, points of the Procedure and annexes to the Procedure, unless the Procedure expressly provides otherwise.

§2
GENERAL PROVISIONS

1. In its operating strategy, the Company takes into account social interests, environmental protection, relations with various stakeholder groups, the needs of the business environment, and in particular the importance of corporate responsibility and the prevention of corruption and other Violations of the Law both within the Company and among business partners.
2. The company operates based on absolute respect for the law, good practices and the highest ethical standards.
3. This Procedure is one of the elements of the system for preventing violations of law in the Company. Other issues related to ongoing work problems should be resolved based on existing business relationships.
4. This Procedure establishes the rules for taking actions by the Whistleblower Coordinator, within the scope of his/her authority, to clarify Information reported by Persons entitled to make a Report that may indicate a Violation of Law and to draw consequences against the perpetrator of the Violation of Law and to take Corrective Action.
5. The aim of the Procedure is to create an effective and uniform system for reporting irregularities (whistleblowing) in the Company by creating safe reporting channels that prevent any retaliatory actions against the Whistleblower.
6. This Procedure specifies in particular: the scope of Violations of the Law covered by the Procedure, the scope of Persons authorised to make a Report, the scope of entities to which the Report of Irregularities may concern, the principles of reporting Violations of the Law by Persons authorised to make a Report, responsibility in the process of managing Violations of the Law Reports, the process of considering and managing Violations of the Law, the principles of confidentiality, in particular the principles of keeping confidential the Reports

of Violations of the Law made by Whistleblowers and the identity of the persons making the Reports.

§3
SCOPE OF THE PROCEDURE

1. The provisions of this Procedure apply to the following groups of Persons entitled to submit a Report:
   a. Employees, Temporary Employees and Associates and former Employees, Temporary Employees and Associates of the Company,
   b. a person performing work on a basis other than an employment relationship, including a civil law contract,
   c. members of the Management Board of the Company or another body of the Company,
   d. Partners of the Company,
   e. persons acting for and on behalf of the Company: i.e., suppliers, contractors and subcontractors of services provided to the Company,
   f. a person performing work under the supervision and management of a contractor, subcontractor or supplier, including under a civil law contract,
   g. any other persons in any way connected with the Company who have knowledge of Violations of the Law, in particular:
      - persons assisting in filing a Report of Irregularities,
      - volunteers, interns, trainees,
      - candidates for employment in the Company, if they obtained information regarding the Irregularities during the recruitment process or other processes preceding the establishment of an employment relationship.
2. Reporting Irregularities may concern in particular the following entities:
   a. the Company,
   b. members of the Company's bodies,
   c. a natural person authorised to represent the Company or make decisions on its behalf or exercise supervision in connection with its actions in the interest of or for the benefit of that entity,
   d. a natural person permitted to act on behalf of the Company as a result of abuse of authority or failure to fulfil obligations,
   e. Employees and Associates of the Company, in connection with the provision of work for it, a subcontractor or another entrepreneur who is a natural person, if his/her prohibited act was related to the performance of the contract concluded with the Company,
   f. an employee or associate or a person authorised to act in the interest or on behalf of the entity indicated in point e) above, if his or her act was related to the performance of the contract concluded by that entity with the Company,
   g. an employee or associate or a person authorised to act in the interest or on behalf of an entrepreneur who is not a natural person, if his or her act was related to the performance of an agreement concluded by that entrepreneur with the Company.

3. Violations of the Law include actions or omissions that are unlawful or intended to circumvent the law, relating to:
   a. corruption;
   b. public procurement;
   c. financial services, products and markets;
   d. counteracting money laundering and terrorism financing;
   e. product safety and compliance;
   f. transportation safety; environmental protection;
   g. protection of privacy and personal data;
   h. security of networks and IT systems;
   i. financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
   j. the European Union internal market, including public law rules on competition and state aid and corporate taxation;
   k. constitutional freedoms and rights of the human being and the citizen - occurring in the relations of the individual with public authorities and not related to areas not mentioned above;
   l. internal procedures and ethical standards applicable in the Company.
4. In particular, Violations of the Law shall be understood as information held by Persons authorised to make a Report, which may indicate:
   a. suspicion of preparation, attempt or commission of a criminal act by the entities referred to in §3(2) above,
   b. failure to perform duties or abuse of authority by the entities referred to in §3(2) above,
   c. failure to exercise due diligence required under the circumstances in the activities of the entities referred to in §3(2) above,
   d. irregularities in the organisation of the Company's activities that could lead to the commission of a criminal act or damage to the Company,
   e. violation of internal procedures and ethical standards adopted by the Company.

§4
PERSONS RESPONSIBLE FOR MANAGING REPORTS

1. Subject to the provisions below, the unit responsible for receiving and considering Law Violation Reports in the Company and exercising overall supervision over the receipt and consideration of Law Violation Reports in the Company is the Whistleblower Coordinator.
2. Persons who may be negatively involved in any way in an action or omission constituting a Violation of the Law may not analyse such a Report.
3. The Investigation Committee consists of at least 5 members: HR Department Representative, Finance Department Representative, Commercial Department Representative, Transport Department Representative, Administration Department Representative, in-house lawyer.
4. In a situation where a Report of Violations of the Law concerns one of the members of the Investigation Committee, that person shall be excluded from the activities of the Investigation Committee. In such a situation, the Investigation Committee is entitled to operate with a smaller composition than that described in paragraph 3 of this section.

5. If the Report of Violations of the Law concerns: Whistleblower Coordinator – the person responsible for receiving and considering a Law Violation Report is the President of the Management Board or a Member of the Management Board of the Company.
6. The Whistleblower Coordinator informs the Management Board and the Investigation Committee each time about the receipt of a Report of Violations of the Law and the initiation of the Investigation Procedure, as well as the persons responsible for its consideration.
7. If the Report concerns a member of the Management Board, the Whistleblower Coordinator shall immediately forward information about the Report to another Member of the Management Board/President of the Management Board of the Company and shall remain in ongoing contact with him/her while the Report is being considered.
8. The Company's Management Board is responsible for the effectiveness and adequacy of the Procedure in relation to the Company. It exercises direct supervision over the Whistleblower Coordinator in receiving and processing Reports of Violations of the Law.

§5
WHISTLEBLOWER STATUS

1. Any Person authorised to make a Report should report a Violation of the Law if they have reasonable grounds to believe that the information provided is true at the time of reporting and that it constitutes information about a violation of the law (good faith).
2. Each Reporting Person is granted 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). The Reporting Party is acting in bad faith if he or she acts for a purpose that is contrary to the law or the principles of social coexistence.
3. The decision to grant Whistleblower status is made by the Whistleblower Coordinator.
4. The Whistleblower Coordinator confirms receipt of the Law Violation Report to the Reporting Person (unless the Reporting Person has submitted it anonymously) and informs the Reporting Person about granting or refusing to grant him/her the Whistleblower status within 7 days from the date of receipt of the Report, by e-mail or to the address indicated by the Reporting Person.
5. The refusal to grant the Reporting Person the status of a Whistleblower requires justification.
6. The model for report submission confirmation is attached as Appendix 1 to this Procedure.
7. Exceeding the deadline specified in paragraph 4 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).
8. The preliminary analysis of the Report may not take longer than 14 days.
9. The maximum deadline for providing feedback to the Reporting Person may not exceed 3 months from the confirmation of receipt of the report or, in the event of failure to provide confirmation to the Reporting Person, 3 months from the expiry of 7 days from the submission of the Report.
10. The feedback shall include, in particular, information on whether or not a Violation of Law has been established and on the measures, if any, that have been or will be applied in response to the established Violation.

11. If during the Investigation Proceedings it turns out that the Reporting Person, who previously received the status of a Whistleblower, acted in bad faith, he or she shall be deprived of the protection provided for a Whistleblower.

§6
REPORTING VIOLATIONS OF THE LAW

1. Reports of Irregularities may only be submitted via the following contact channels:
   a. Website operated by the Company,
   b. Reports via Intranet - internal IT system

2. Full contact details (address, telephone number, e-mail address) of the Whistleblower Coordinator are provided on the website operated by the Company, in the tab intended for Reporting Violations of Law.
3. The submitted Violation Report should contain a clear and complete explanation of the subject of the Report and should include the following information:
   a. the date and place of the occurrence of the Violation of Law or the date and place of obtaining information about the Violation of Law,
   b. a description of the specific situation or circumstances creating the possibility of a Violation of the Law,
   c. indication of the entity concerned by the Law Violation Report,
   d. indication of possible witnesses to the Violation of the Law,
   e. an indication of all evidence and information available to the Reporting Party that may be helpful in the process of considering the Reported Violation of Law. The Reporting Person is obliged to treat any information in their possession regarding a suspected Violation of the Law as a business secret and to refrain from public discussions about the reported suspected Violations of the Law, unless such person is required to do so by law.

§7
LIABILITY FOR FALSE REPORTING

1. A Report of Violation of Law may only be made in good faith.
2. It is forbidden to intentionally submit false Reports of Violations of the Law
3. If it is established, as a result of the Preliminary Analysis of the Report or during the Investigation Proceedings, that the Report of Violation of the Law knowingly contains false information or conceals the truth, the Reporting Person who is an Employee may be held liable for disciplinary offences specified in the provisions of the Labour Code.
4. 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.
5. In the case of a Reporting Person providing services or goods to the Company under a civil law contract, a finding of a false Reporting of Violations may result in the termination of that contract and the definitive end of cooperation between the parties.

6. Regardless of the consequences indicated in paragraphs 3, 4 and 5 above, a Reporting Person who knowingly submits a false Report of Violation of Law may be held liable for damages in the event of damage to the Company in connection with the false Report.

§10
INVESTIGATION PROCEDURE

1. Exclusive access to the Whistleblower channels insofar as these channels relate to Whistleblowing belongs to the Whistleblower Coordinator.
2. Whenever a Report on Violation of Law is received, the Whistleblower Coordinator shall, without delay, but no later than within 7 days of receipt, conduct an Initial Review of the Report.
3. If the Report is suitable for consideration (in accordance with the conditions of § 3, paragraphs 2 and 3), the Whistleblower Coordinator initiates the Investigation Proceedings, which are conducted before the Investigation Committee, under the principles set out in the Investigation Procedure.
4. The Whistleblower Coordinator supervises the Investigation Proceedings conducted by the Investigation Committee.
5. Exceeding the deadline specified in paragraph 2 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). The preliminary analysis of the Report may not take longer than 14 days.
6. Consideration of a Report of Violation of Law shall take place without undue delay, within a period not longer than 3 months from the date of receipt of the Report provided that the entity considering the Report is able to collect the necessary documents and evidence within that time.
7. Following the conducted Investigation Proceedings, the Committee prepares a report for the Management Board, which states whether the information/allegations covered by the Report were, in the Committee's opinion, confirmed and justified. The Report also includes the Committee's recommendations regarding the handling of the matter and any possible consequences that should be imposed by the Company towards the perpetrator(s) of the Irregularity or the Reporting Person who knowingly made a false Report. The Whistleblower Coordinator is required to inform the Whistleblower of the resolution of the case within 30 days of the completion of the processing of the Report.

§11
WHISTLEBLOWER PROTECTION

1. The Company introduces an absolute ban on taking retaliatory actions, threats or attempts to apply such actions against the Whistleblower, also in a situation where the Report of a Violation of the Law was made in good faith and the conducted Investigation Proceedings showed that the reported Violation of the Law did not take place.
2. Whistleblowers are entitled to full protection against repressive actions, discrimination and other types of unfair or unequal treatment.

3. The provisions of this paragraph shall apply to the Person assisting in making the Report and the Person associated with the Reporting Person if they are in an employment relationship with the Employer employing the Reporting Person or on another basis provide work for the other party.
4. If the work was, is or is to be performed on the basis of an employment relationship, the Whistleblower may not be subjected to retaliatory actions, attempts or threats to use such actions, in particular consisting in:
    a. refusal to enter into an employment relationship;
    b. notice of termination or termination without notice of the employment relationship;
    c. failure to conclude a fixed-term employment contract or an employment contract for an indefinite period following the termination of a trial period employment contract, failure to conclude another fixed-term employment contract or failure to conclude an employment contract for an indefinite period following the termination of a fixed-term employment contract – if the whistleblower had a justified expectation that such a contract would be concluded with him/her;
    d. reducing the amount of remuneration for work;
    e. withholding promotion or being passed over for promotion;
    f. omission when granting work-related benefits other than remuneration or reducing the amount of such benefits;
    g. transfer to a lower job position;
    h. suspension from the performance of employment or service duties;
    i. transferring the current whistleblower duties to another employee;
    j. an unfavourable change in the place of work or working time schedule;
    k. negative evaluation of work results or negative opinion about work;
    l. the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
    m. coercion, intimidation or exclusion;
    n. mobbing and harassment;
    o. discrimination;
    p. unfavourable or unfair treatment;
    q. suspension of participation or omission when selecting for participation in training to improve professional qualifications;
    r. unjustified referral for medical examinations, including psychiatric examinations, unless separate provisions provide for the possibility of referring an employee for such examinations;
    s. action aimed at making it more difficult to find future work in a given sector or industry on the basis of an informal or formal sectoral or industry agreement;
    t. causing financial loss, including economic loss, or loss of income;
    u. causing other non-material damage, including infringement of personal rights, in particular the good name of the whistleblower.
5. If the work or services were, are or are supposed to be provided on the basis of a legal relationship other than an employment relationship constituting the basis for the provision of work or services or the performance of a function, paragraph 4 shall apply accordingly,

provided that the nature of the work or services provided or the function performed does not exclude the application of such action towards the whistleblower. If the work or services were, are or are supposed to be provided on the basis of a legal relationship other than an employment relationship constituting the basis for the provision of work or services or the performance of a function, making a report cannot constitute a basis for retaliatory actions or an attempt or threat of retaliatory actions, including in particular the termination of a contract to which the whistleblower is a party, in particular regarding the sale or delivery of goods or the provision of services, withdrawal from such a contract or its termination without notice.

6. Submitting a Report cannot constitute a basis for liability, including liability for damages, for violating the rights of other persons or obligations specified in the law, in particular in the matter of defamation, infringement of personal rights, copyrights, provisions on the protection of personal data and the obligation to maintain confidentiality, including trade secrets, provided that the Reporting Person had reasonable grounds to believe that the Report was necessary to disclose the Violation of the Law and acted in good faith.
7. A person who has suffered damage due to the deliberate reporting of false information by a whistleblower has the right to compensation or redress for the infringement of personal rights from the whistleblower who made such a report.
8. The protection provided for in paragraph 3 above does not apply to a Whistleblower who is also the perpetrator/co-perpetrator/person assisting in the act of a Violation of the Law. When deciding on a possible termination of the employment relationship or mutual contract with a Whistleblower who is the perpetrator/co-perpetrator/assistant of a Violation of the Law, the Company will each time take into account the fact that the Whistleblower has disclosed all the material circumstances of the Violation of the Law (mitigating circumstances).
9. All Reports of Violation of Law, contacts with the Reporting Person and Whistleblower, and the Investigation Proceedings are trade secrets.
10. Maintaining confidentiality is intended to ensure a sense of security for whistleblowers and to minimise the risk of retaliatory or repressive actions.
11. The identity of the Reporting Person and the Whistleblower, as well as all information enabling their identification, are treated as a trade secret at all stages of the process of dealing with Reported Violations of the Law. In particular, subject to section 8 below, the identity of the Reporting Party and the Whistleblower will not be disclosed to the entities concerned by the Law Violation Report, third parties or other Employees and Associates of the Company.
12. The identity of the Whistleblower, as well as other information enabling his/her identification, may be disclosed only if such disclosure is a necessary and proportionate obligation of the Company resulting from generally applicable provisions of law in the context of proceedings conducted by national authorities. The disclosure of identity referred to in the preceding sentence requires prior notification to the Whistleblower, along with an indication of the reasons for such disclosure, unless such notification could jeopardise the ongoing proceedings.
13. The Reporting Person who submits an anonymous Report, if his or her identity is established, is entitled to full protection in accordance with the provisions of this paragraph.

14. The personal data of the reporting person and other data allowing for the identification of his/her identity are not subject to disclosure unless with the express consent of the reporting person.
15. After receiving the report, the Company may, in order to verify the notification and take follow-up actions, collect and process personal data of the Person concerned by the notification, even without his or her consent. The provisions of Article 14 paragraph 2 letter f of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) shall not apply unless the reporting person acted in bad faith. The Company is the controller of the data collected in the Law Infringement Register.
16. Personal data processed in connection with the receipt of a Report or the taking of Follow-up Actions, as well as documents related to such Report, are stored by the Company for no longer than 3 years after the end of the calendar year in which the Report was made, the Follow-up Actions were completed or the proceedings initiated by such Actions were completed. After the expiration of the aforementioned period, personal data are deleted and documents are destroyed.

§12
REGISTER OF VIOLATIONS OF LAW

1. Each Law Violation Report is registered in the Law Violation Register regardless of the further course of the Investigation Proceedings.
2. The Whistleblower Coordinator is responsible for maintaining the Register of Violations of Law in the Company, and in the scope of the Report concerning the Whistleblower Coordinator - the Member of the Management Board of the Company.
3. The Register of Violations of Law shall contain at least:
   a. Report number
   b. personal or contact details of the Whistleblower, unless the Report of Violations of the Law was anonymous,
   c. personal data of the person concerned by the Report,
   d. date of submission of the Report,
   e. all detailed information available about the Law Violation Report,
   f. the course of analysis and consideration of the Law Violation Report,
   g. persons and bodies involved in the process of analysing and considering the Law Violation Report,
   h. any decisions and escalations (if any),
   i. date of completion of the proceedings.
4. Personal data and other information in the Registry of Violations of Law are kept for a period of 3 years after the end of the calendar year in which the follow-up actions were completed, or after the completion of the proceedings initiated by these actions.
5. The Company is the controller of the data collected in the Register of Violations.

§13

External Reports

1. A whistleblower may make an external report without first making an internal report.
2. External report is accepted by the Ombudsman (Commissioner for Civil Rights Protection) from December 25, 2024. The Ombudsman and the public body are separate controllers with respect to the personal data provided in the external report accepted by the body. Reports will be accepted by the Ombudsman through the website https://bip.brpo.gov.pl/pl and by mail to the office address (Al. Solidarności 77, 00-090 Warsaw).
3. In matters concerning the administration of the European Union, the report may be accepted by the European Ombudsman. Reports are accepted via the website https://www.ombudsman.europa.eu/pl/make-a-complaint.
4. In matters concerning competition and consumers, the Office of Competition and Consumer Protection also accepts notifications at the following address: https://uokik.whiblo.pl/

§14
Information about the regulations

The Company familiarizes its Employees with the principles of reporting Violations of the Law, the rights, obligations and responsibilities of the Whistleblower.

§15
FINAL PROVISIONS

1. The Whistleblower Coordinator will review the Procedure at least once a year and, if necessary, prepare draft amendments thereto for approval by the Company's Management Board, unless the need for changes in the Procedure results from changes in legal regulations relating to the Company's activities.
2. Changes to the Procedure are made by a resolution of the Company's Management Board. Information about changes to the Procedure will be immediately communicated to Persons authorized to make a Report
3. The Procedure and any amendments thereto shall enter into force on the date of adoption of the resolution of the Management Board of the Company, unless the Management Board of the Company indicates a different date of entry into force in the relevant resolution.
4. The procedure is introduced for an indefinite period.
5. The appendices to this procedure are:

a. Confirmation of submission of Law Violation Report;
b. Law Violation Report Form;
c. Contact information (address of the website for Reporting Violations of the Law).

Appendix 1
to the Procedure of Anonymous Reporting of Irregularities in force in the Company

---------- (date, place)

CONFIRMATION OF REPORTING IRREGULARITIES

This is to confirm receipt of the report of Irregularity submitted by ……..., on …….. and concerning the irregularity consisting in …….. occurring in ……..... It is hereby declared that the Reporting Person has been granted/refused the status of Whistleblower. The refusal to grant the Reporting Person the status of a Whistleblower is due to the following reasons:

……

……

……

Signature of the Whistleblower Coordinator

Information clause:
In accordance with the General Data Protection Regulation of 27 April 2016, hereinafter referred to as GDPR, we hereby inform you that:

1. The controller of your personal data is "LINK" sp. z o.o. registered in the District Court of the capital city of Warsaw in Warsaw, 14th Commercial Division of the National Court Register, NCR (KRS): 0000140604, Tax ID (NIP): 521-008-67-37, REGON: 008055532, tel. +48 22 769 69 00.
2. The Controller has appointed a Data Protection Officer, Mikolaj Ryzop (ul. Biedronki 68, 02-959 Warsaw), who can be contacted at e-mail address: daneosobowe@linktransport.eu. The Data Protection Officer can be contacted on all matters concerning the processing of personal data and the exercise of rights related to their processing.
3. The Controller will process your personal data in connection with the receipt of an internal report or taking follow-up action.
4. The legal basis for the processing of your personal data is Article 6, paragraph 1, letter c of the GDPR – processing is necessary to fulfil the legal obligation incumbent on the Controller, in particular under the Whistleblower Act
5. The provision of your personal data is voluntary. If you do not provide them, you will not be informed of the action taken by the Controller in connection with the reported violation.
6. Your personal data will be processed on behalf of the data controller by authorised employees only for the purposes referred to in paragraph 4. Your personal data will be retained for a period of 3 years after the end of the calendar year in which an external notification was submitted to the public authority competent to take follow-up action or follow-up action was completed, or after the completion of proceedings initiated by these actions.
7. Your personal data will be made available to external entities, i.e. the Controller's advisors, and others, in cases provided for by law.
8. Under the terms set out in the provisions of the GDPR, you are entitled to:
    a) the right to access the content of your data,
    b) the right to have them rectified if they are inconsistent with the actual state of affairs,
    c) the right to delete them, limit their processing, and transfer data – in cases provided for by law,
    d) the right to object to data processing,
    e) the right to lodge a complaint with the supervisory authority – the President of the Personal Data Protection Office, if you believe that the processing of your personal data violates the provisions on personal data protection.
9. Your personal data will not be transferred to a third country or an international organisation.
10. The Controller does not use tools for automated decision-making and does not use profiling.