



THE VALUE OF
SPECIALIZED TALENTS

**INTERNAL REGULATIONS ON REPORTING OF
INFRINGEMENTS OF LAW AND PROTECTION OF
WHISTLEBLOWERS (hereinafter: Regulations
at Antal Sp. z o.o.**

Chapter I

General provisions

§ 1

The Internal Regulations on whistleblowing and whistleblower protection at Antal Sp. z o.o. were established in obligation to implement the Directive of October 23, 2019 of the European Parliament and of the Council of the European Union on the protection of whistleblowers under the Union law and stipulates the establishment of an internal system for reporting, monitoring, detecting and resolving situations involving the occurrence of irregularities and violations of the law and the Act (hereinafter: Directive) and the provisions of the Law on the Protection of Whistleblowers dated June 14, 2024.

§ 2

Whenever the term is used in the Regulations:

1. Antal Sp. z o.o. - is understood as "Antal Sp. z o.o." headquartered in Warsaw at ul. Puławska 2, 02 - 566 Warsaw, entered in the register of entrepreneurs kept by the District Court for the Capital City of Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS number: 0000825336.
2. Employer - shall be understood as „Antal" Sp. z o.o.
3. Information on a violation of the law - means information, including reasonable suspicion, regarding an actual or potential violation of the law that has occurred or is likely to occur in a legal entity where the whistleblower participated in the recruitment process or other pre-contract negotiations, works or worked, or in another legal entity with which the whistleblower maintains or has maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of the law;
4. Follow-up action - should be understood as an action taken by a legal entity or public authority to assess the veracity of the information contained in the report and to counteract the violation of the law that is the subject of the report, in particular, by investigation, initiation of control or administrative proceedings, filing of charges, action taken to recover funds, or closing the procedure carried out under 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;
5. Feedback - it should be understood as the provision of information to the whistleblower about the planned or undertaken follow-up actions and the reasons for such actions;
6. Retaliation - is understood to mean a direct or indirect act or omission in a work-related context that is caused by a report or public disclosure and that violates or may violate the whistleblower's rights or causes or may cause unjustified harm to the whistleblower, including the groundless initiation of proceedings against the whistleblower;
7. Whistleblower - is an individual who reports or publicly discloses information about a violation of the law obtained in a work-related context including:

- 1) employee;
 - 2) temporary employee,
 - 3) person providing work on a basis other than employment, including under a civil law contract;
 - 4) entrepreneur,
 - 5) proxy,
 - 6) shareholder or partner,
 - 7) member of a body of a legal entity of an unincorporated organization,
 - 8) person performing work under the supervision and direction of a contractor, subcontractor or supplier,
 - 9) intern;
 - 10) volunteer;
 - 11) apprentice,
 - 12) officer within the meaning of Article 1(1) of the Act of February 18, 1994 on retirement benefits for officers of the Police, the Internal Security Agency, the Intelligence Agency, the Military Counterintelligence Service, the Military Intelligence Service, the Central Anti-Corruption Bureau, the Border Guard, the Marshal Guard, the State Protection Service, the State Fire Service, the Customs-Security Service and the Prison Service and their families (Dz. U. of 2023, item 1280, 1429 and 1834,
 - 13) soldier within the meaning of Article 2 item 39 of the Law of March 11, 2022 on Defense of the Fatherland (Dz. U. of 2024, item 248 and 834).
8. Person assisting in making a report - it should be understood as an individual who assists a whistleblower in making a report or public disclosure in a work-related context and whose assistance should not be disclosed;
 9. A person related to the whistleblower- shall be understood as an individual who may experience retaliation including a co-worker or a person close to the whistleblower within the meaning of Article 115 § 11 of the Act of June 6, 1997 - Criminal Code (Dz. U. of 2024, item 17);;
 10. Person affected by the report - shall be understood as a natural person, a legal person or an organizational unit without legal personality, to which the law confers legal capacity, indicated in the report or public disclosure as a person who committed the violation of the law or as a person with whom the person who committed the violation of the law is associated;
 11. Work-related context - it should be understood as past, present or future activities related to the performance of work under an employment or other legal relationship that forms the basis for the provision of work or services, or the performance of functions in or for a legal entity, or the performance of service in a legal entity, where information about the violation of the law has been obtained and there is a possibility of experiencing retaliation;
 12. Internal report - it should be understood as oral or made in paper or electronic form through whistlelink <https://antalpl.whistlelink.com/> transmission of information about the violation of the law to a legal entity;

13. Violation of the law - is understood as an act or omission that is unlawful or intended to circumvent the law concerning:
- 1) Corruption;
 - 2) Public procurement,
 - 3) services, products and financial markets;
 - 4) anti-money laundering and counter-terrorist financing;
 - 5) product safety and compliance;
 - 6) transportation security;
 - 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) privacy and data protection;
 - 14) network and ICT system security;
 - 15) financial interests of the treasury of the Republic of Poland, the local government unit and the European Union;
 - 16) internal market of the European Union, including public law competition and state aid rules and corporate taxation;
 - 17) constitutional freedoms and rights of man and citizen - occurring in the relations of the individual with public authorities and unrelated to the areas indicated in items 1-16.
14. Public body - it should be understood as the supreme and central government administration bodies, field government administration bodies, state bodies excluding local government units, other state bodies and other entities performing public administration tasks by law competent to take follow-up actions;

§ 3

1. An employee who has knowledge of a violation of the law in the performance of work or in the performance of the Employer's tasks should immediately make a report indicating the circumstances of the situation.
2. By establishing the Regulations, the Employer ensures the impartiality of the verification of reports and provides a guarantee of confidentiality and protection for whistleblowers, persons assisting in making the report, as well as persons related to the whistleblower.
3. A whistleblower is protected from the moment of filing a report or making a public disclosure, provided that the whistleblower had reasonable grounds to believe that the reported information was true at the time of filing the report or making the public disclosure and that it constituted information about a violation of the law.

§ 4

1. Each employee, before being allowed to perform work, is acquainted with the content of the Regulations and confirms this fact with his/her own signature under the appropriate statement, which is attached as Appendix 1 to these Regulations,

and which is included in the personnel file. Applies mutatis mutandis to other persons who may potentially hold Signatory status.

2. The obligation referred to in paragraph 1 applies to all Employees regardless of their position, working hours and type of work performed.
3. The obligation referred to in paragraph 1 shall apply to all persons performing work for the Employer on a basis other than employment, trainees and persons working under the supervision and direction of a contractor, subcontractor, supplier and persons bound by any other legal relationship constituting the basis for the provision of work.

Chapter II

Ways to submit reports

§ 5

Internal reporting can be done verbally, on paper or electronically via the whistlelink channel <https://antalpl.whistlelink.com/>. A sample printout of the report form is attached as Appendix 2 of the Regulations. The Employer anticipates accepting anonymous reports.

§ 6

1. Oral report may be made by telephone or other voice communication systems. Oral report may be made in person or through a recorded telephone line or other recorded voice communication system shall be documented with the consent of the whistleblower in the form of:
 - a) A recording of the conversation, making it searchable, or
 - b) A complete and accurate transcription of the call prepared by a unit or person within the organizational structure of the legal entity, or an external entity authorized by the legal entity to receive internal calls,
 - c) Through a non-recorded telephone line or other non-recorded voice communication system is documented in the form of a call record, reproducing the exact course of that call, made by an internal organizational unit or person within the organizational structure of the legal entity, or an external entity authorized by the legal entity to receive internal calls;
 - d) At the request of the a whistleblower may be made at a face-to-face meeting held within 14 days of receiving such a request. In this case, with the consent of the whistleblower, the report is documented in the form of:
 - e) a recording of the conversation, making it searchable, or
 - f) minutes of the meeting, reproducing the exact course of this meeting, prepared by an internal organizational unit or person within the organizational structure of the legal entity, or an external entity authorized by the legal entity to receive internal reports;
 - g) oral report may be made at the request of the whistleblower - during a face-to-face meeting organized at a place designated by the Employer with the person accepting the report within 14 days from the date of receipt of the report, calculated from the date of submission of the report, or by telephone or by means of electronic communication

within the meaning of Article 2(5) of the Act of July 18, 2002 on electronic service provision;

- h) paperreport can be made at the headquarters of Antal Sp. z o.o., submitted to authorized persons;
- i) Electronic report via the Whistlelink report channel at <https://antalpl.whistlelink.com/>

§ 7

1. Internal report through the means of communication indicated in § 6 should include:
 - a. A detailed description of the offending event;
 - b. The date and place of the offending event;
 - c. Personal information of the whistleblower, except for making an anonymous report.
2. In the case of a telephone call, the person authorized to receive calls shall prepare a detailed report of the incident. The means of communication adopted by the Employer for the purpose of receiving internal reports:
 - a. They are independent of the means of communication used in the Employer's ordinary course of business;
 - b. They ensure the confidentiality and integrity of the data, including protecting it from being read by unauthorized persons. Confidentiality protection applies to information from which the identity of such persons can be directly or indirectly identified.

§ 8

Report may in any case also be made to a public body or central authority without following the procedure provided for in the Regulations.

§ 9

1. External report is accepted by either the Ombudsman or a public body.
2. The Ombudsman and the public body shall, without undue delay, forward the information contained in the external report to the competent institutions, bodies or organizational units of the European Union for the purpose of follow-up in the manner used by such institutions, bodies or units, if provided for by separate regulations.
3. External report can be made orally or in writing. External report in documentary form can be made:
 - a) in paper form - to the mailing address indicated by the Ombudsman or the public body receiving the report;
 - b) in electronic form - to the electronic mail address or electronic delivery box address or electronic delivery address designated by the Ombudsman or the public body accepting the report, or through a web form designed for this purpose or an application designated by the public body as the appropriate application for making electronic reports.

§ 10

Channels of communication adopted by the Ombudsman and the public body for receiving external reports:

1. are independent of the communication channels used in the ordinary activities of these bodies;
2. ensure the completeness, confidentiality and integrity of the data, including its protection against unauthorized access;
3. allow information to be stored permanently to allow further investigation.

Chapter III

Responsibilities of the person receiving the reports and the Follow-up Team

§ 11

1. The Employer shall, by ordinance, designate from among Employees or external entities the persons authorized to receive internal reports, as well as designate the Members of the Follow-up Team to perform initial verification, follow-up and related processing of personal data.
2. The Employer will give written authorizations to the persons accepting reports as well as to the Members of the Follow-up Team.
3. The person authorized to accept reports at Antal Sp z o.o. is:
 - a) Katarzyna Owczarczyk, email: katarzyna.owczarczyk@antal.pl, tel: 505 452 726
 - b) Urszula Załuga, email: urszula.zaluga@antal.pl, tel: 507 386 176
 - c) Marta Lebuda, email: marta.lebuda@antal.pl, tel: 600 701 302
4. The authorization of the external entity referred to in paragraph 1 requires the conclusion of a contract to entrust the handling of the receipt of reports, confirmation of the receipt of reports, feedback and provision of information on the procedure for internal reports using technical and organizational solutions to ensure compliance of these activities with the Law.
5. The conclusion of the agreement referred to in paragraph 4 does not waive the responsibility of the legal entity to comply with its obligations to maintain confidentiality, provide feedback and follow-up.
6. Authorized persons are obliged to maintain secrecy with regard to the information and personal data they obtained in the course of accepting and verifying reports and taking follow-up action, even after the termination of the employment or other legal relationship under which they performed this work.
7. If an internal report is accepted by an unauthorized employee, the employee shall be obliged not to disclose information that may result in the identification of the person making the report or the person to whom the report pertains, and provide the information immediately to the person authorized to receive reports.

Chapter IV

Handling reports

§ 12

1. Receiving and verifying internal reports. follow-up and related processing of personal data:
 - a. prevents unauthorized persons from gaining access to the information covered by the internal report;
 - b. ensures protection of the confidentiality of the identity of the whistleblower and the person third party identified in the report and applies to information from which the identity of such persons can be directly or indirectly identified.
2. The protection of confidentiality referred to in paragraph 1(b) applies to information from which the identity of the person making the report and the person to whom the report relates can be directly or indirectly identified.
3. The person authorized to receive the report is obliged to confirm to the whistleblower the acceptance of the report within 7 days of its receipt, unless the whistleblower has not provided an address to which the confirmation should be forwarded. The obligation referred to in the previous sentence does not apply to anonymous reports.
4. The designated Member of the Follow-up Team shall provide the whistleblower with the feedback referred to in paragraph 5 below within a maximum period not exceeding 3 months from the acknowledgement of the report or, if no acknowledgement is provided, from the expiration of 7 days from the date of report, unless the whistleblower has not provided a contact address to which the feedback should be provided.
5. Feedback includes, 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 taken in response to the identified violation.
6. The obligation to provide feedback in accordance with paragraphs 4 and 5 above does not apply to anonymous reports.
7. Personal data processed in connection with the acceptance of a report shall be retained by the employer for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or the completion of the proceedings initiated by these actions.

Chapter V

Follow-up

§ 13

1. Follow-up activities are considered to be:
 - a. Assessment of the accuracy of the allegations;
 - b. verification of information contained in the report,

- c. conducting an investigation, ;
 - d. bringing charges,
 - e. actions taken to recover funds
 - f. closing the follow-up procedure
 - g. closing the procedure for verifying information about the violation in connection with the determination that the violation did not require further follow-up.
2. The follow-up team can take action to verify the report such as:
 - a. receiving explanations to gather additional information:
 - b. further communication with the whistleblower
 - c. receiving copies of documents.
 3. The follow-up team is required to take action, with due diligence.
 4. For each follow-up action taken resulting from a reported violation, the Follow-up Team shall prepare an Internal Investigation Report in two identical copies, one of which shall be given to the Employer.
 5. In the event that a violation is found through follow-up actions taken, the Follow-up Team shall immediately notify the Employer of the violation in order to prevent further violations.
 6. The follow-up team does not follow up if the internal report on a matter already the subject of an earlier report does not contain significant new information on violations compared to the earlier internal report. The follow-up team also does not follow up when it is impossible to obtain the information necessary for an internal investigation, particularly due to anonymous reports.
 7. In the cases referred to in item 6 this fact shall be noted with reasons in the register.

Chapter VI

Register of reports

§ 14

1. The Employer: a. maintains a register of internal reports; b. is the controller of the personal data collected in this register.

Entry in the register of internal reports is made on the basis of an internal report.

§ 15

1. In particular, the following data shall be collected in the register of internal reports:
 - a. report number;
 - b. subject of the violation
 - c. personal data of the whistleblower and the reported person necessary to identify them;
 - d. whistleblower contact address
 - e. date of internal report;
 - f. information on follow-up actions taken;
 - g. date of completion of the case.

2. The data in the register of internal reports is retained for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or the completion of the proceedings initiated by these actions.
3. The template of the Register of reports is attached as Appendix 3 to the Regulations.

Chapter VII

Rights and protection of whistleblowers and those involved

§ 16

1. A whistleblower is protected from the moment of filing a report or public disclosure, provided that the whistleblower had reasonable grounds to believe that the information that was the subject of the report or public disclosure was true at the time of filing it and that it constituted information about a violation of the law.
2. The whistleblower's personal data and other data allowing to establish his/her identity shall not be disclosed to unauthorized persons, except with the express consent of the whistleblower.
3. An exception to paragraph 1 is when disclosure is a necessary and proportionate legal obligation in the context of ongoing investigations or judicial proceedings by public authorities or other bodies, respectively, including to guarantee the right of defense of the reported person.
4. The Employer, upon receipt of the report, may, for the purpose of verifying the report and taking follow-up action, collect and process the personal data of the reported person, even without his/her consent. Personal information that is not relevant to the processing of the report is not collected, and if accidentally collected, it is immediately deleted. The deletion of this personal data shall be carried out within 14 days after it is determined to be irrelevant.
5. The provisions of para. 1-3 shall also apply to the person assisting in the making of the report associated with the whistleblower and the person to whom the report relates.

§ 17

1. The Employer will not retaliate or attempt or threaten to take such action against the whistleblower, nor will the whistleblower be treated unfavorably for making an internal report or public disclosure.
2. A whistleblower against whom retaliation has been committed is entitled to compensation in an amount not less than twelve times the average monthly salary in the national economy in the previous year, announced in the Official Journal of the Republic of Poland "Monitor Polski" by the President of the Central Statistical Office, applicable from the second quarter of each year for a period of one year, and the right to compensation.
3. The provisions of para. 1, shall apply to the person assisting in making the notification and the person related to the whistleblower, if they also have an employment relationship with the employer employing the whistleblower.

4. The employer reserves the right to take appropriate action against any person whose actions are intended to use threats or retaliation against the reporting person or the reported person.

Chapter VIII

Protection of Personal Data

§ 18

1. The Administrator of personal data collected in connection with the investigation of whistleblowing and whistleblower protection is the employer.
2. The Administrator provides contact with the Data Protection Officer (DPO). The DPO can be contacted on all matters relating to the processing of personal data, in particular the exercise of rights related to the processing of personal data via email address: iod@antal.pl or in writing to the administrator's mailing address.

§ 19

1. Processing of personal data takes place for the purposes of reported violations of the law, on the basis of: article 6(l)(e) of the GDPR, i.e. processing is necessary for the performance of a task carried out in the public interest or in the exercise of public authority entrusted to the administrator.

§ 20

1. Personal data are processed only by authorized Employees.
2. All information and documents collected by the authorized person.

§ 21

1. Each Report submitted in accordance with the procedure set forth in the Regulations, together with data on the Whistleblower or data that may enable identification, is confidential.

§ 22

1. The results of the investigation, together with the documentation, shall constitute confidential information and shall be archived for a period of 3 years months after the end of the calendar year in which the follow-up actions were completed or the completion of the proceedings initiated by these actions.

2. Personal data contained in Reports shall be deleted within 5 years from the end of the calendar year in which the investigation was completed, unless the data is also kept on another basis.

§ 23

1. The personal data of the reported person may be processed and collected without his/her consent, in accordance with Article 6(1)(f), i.e. processing necessary for the purposes of the legitimate interests pursued by the administrator or by a third party in handling the report made by the whistleblower. In addition, the administrator is exempt from fulfilling the obligation to provide information to the person to whom the report is made on the basis of Article 14(5)(b), i.e. until such time as this would prevent or seriously impede the achievement of the purposes of such processing
2. A person whose data is processed has the right to request access to their personal data, rectification, restriction of processing, as well as the right to object to processing.
3. A person whose data is processed has the right to lodge a complaint with the President of the Office for Personal Data Protection.

Chapter IX Final provisions

§ 24

1. Members of the Employer's Management Board exercise day-to-day supervision over the correctness of the receipt of reports and follow-up.

§ 25

1. These Regulations come into effect 14 days after they are announced to the employees.
2. Heads of organizational units are obliged to immediately acquaint subordinate employees with the provisions of the Regulations.

Artur Skiba

President of the Management Board

Artur Migoń

Vice-President of the Management Board

Appendix No. 1 to the Regulations

....., on

(first name and surname)

DECLARATION

I declare that I have familiarized myself with the Internal Regulations for reporting violations of law and protection of whistleblowers of violations of law at „Antal" Sp. z o.o.

the declaration *Date and signature of the person submitting*

Appendix No. 2 to the Regulations

Model form for reporting a violation

Date of preparation:	
Report by name: (does not apply to anonymous reports)	
First name and surname:	
Contact details:	
I request disclosure of my personal information	
	YES NO
(does not apply to anonymous reports)	
What area of abnormality does your report address?	
Content of the report Describe in detail your suspicions and the circumstances of their occurrence to the best of your knowledge: - Provide details of the wrongdoers involved in the report (names, positions). - Give details of people who may have been victims of irregularities. - What behavior/actions do you want to report? - When, more or less, did it start? Does it continue? - Have you already notified anyone about this issue? If so, write who it was (up. people in the firm, media, other authorities). - Is there a relationship between the people indicated above? - What effects did or could be caused by the irregularities you described?	
Optional: Evidence and witnesses (Indicate and attach the evidence you have that supports the condition described and identify witnesses).	
Statement of the person making the report: I declare that by making this report:	

- 1) I am acting in good faith,
- 2) I have a reasonable belief that the allegations contained in the disclosed information are true,
- 3) I am not making the disclosure for the purpose of gaining advantage,
- 4) the information disclosed is true to the best of my knowledge and I have disclosed all facts and circumstances known to me concerning the subject of the report,
- 5) I am familiar with the Employer's procedure for reporting and following up on violations of the law.

date and legible signature of the person making the report.

(does not apply to anonymous reports)

Appendix No. 3 of the Regulations

REGISTER OF REPORTS

[illegible]