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### 1. Purpose of the Procedure

The purpose of this Procedure is to define rules for handling reports of breaches of the law in order to ensure compliance with applicable legal requirements, especially with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and national regulations implementing the Directive, striving to provide protection of the rights of persons reporting irregularities that have arisen or may arise in the Company and to prevent any illegal behaviours in the Company's environment and of its staff members.

### 2. Scope of Application

This Procedure is applicable to whistleblowing and protection of Whistleblowers.

### 3. Responsibility and Authority.

The **President of the Management Board** is responsible for:

- approving the Procedure,
- appointing the Committee,
- approving final conclusions,
- making decisions to implement appropriate remedial measures when a Breach of Law is found,
- the adequacy and effectiveness of the Procedure.

**Members of the Committee** are responsible for:


- examining the Reports and for conducting relevant investigations,
- writing and presenting reports on the examination process, including final conclusions from investigations and recommended steps to be taken in order to prevent, if possible, Breaches of Law,
- providing professional support and proposals regarding the Company's actions aimed at preventing Breaches of Law.

The **Business Unit Director** is responsible for:

- a decision to leave a Report unexamined,
- approving final conclusions.

**Whistleblowers** are responsible for:

- reporting breaches of law in good faith,
- reporting breaches according to the guidelines included in the Procedure,
- participating in an investigation

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#### 4. Definitions.

The terms used in this Procedure shall have the following meanings:

**4.1. Retaliatory Action** – any direct or indirect action or omission caused by a Report, External Report or Public Disclosure and which violates or may violate the Whistleblower’s rights or which is or may be harmful to the Whistleblower.

**4.2. Information on a Breach of Law** – information, including reasonable suspicion, about an actual or potential Breach of Law in a Work-related Context, which occurred or is likely to occur in the Company, or about an attempt to conceal a Breach of Law.

**4.3 Committee** – “Whistleblowing Investigation Committee” appointed under this Procedure as the Company’s organisational unit.

**4.4. Work-related Context** – any current or future actions related to work in the Company where, irrespective of the nature of such actions, a person acquires Information on a Breach of Law and could suffer retaliation if such information is reported.

**4.5. Breach of Law** – any action or omission that is unlawful or aimed at circumventing the law regarding the domains specified in item 5.2 of this Procedure.

**4.6. Person Concerned** – any individual, legal person or organisational unit without legal personality to which legal capacity is granted by law, mentioned in a Report, External Report or Public Disclosure as a person who has committed a Breach of Law or with whom such person is associated.

**4.7. Facilitator** – an individual who assists a Whistleblower in making a Report, External Report or Public Disclosure about a Breach of Law in the Company.

**4.8. Person Associated with a Whistleblower** – a natural person who may suffer retaliation, including the Whistleblower’s Collaborator or relative.

**4.9. Employee** – a natural person currently employed by the Company.


**4.10. Procedure** – this “Whistleblowing Procedure” that is applicable in the Company.

**4.11. Perpetrator of the Breach** – a natural person, legal person or organisational unit without legal personality to which legal capacity is granted by law, and which has been found, as a result of an investigation carried out by the Committee, to be responsible for the Breach of Law.

**4.12. Whistleblower** – a natural person who is making a Report, External Report or Public Disclosure in the Work-related Context, including:

**4.12.1.** a current or former Employee;

**4.12.2.** a Collaborator;

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**4.12.3.** a person who applied for employment at the Company, if he/she became aware of a Breach of Law during the recruitment process or other negotiations prior to the conclusion of a contract with the Company;

**4.12.4.** the Company's shareholder or partner;

**4.12.5.** a member of the Company's governing body;

**4.12.6.** a person who is working under the supervision and management of the Company's contractors, subcontractors, or suppliers;

**4.12.7.** a volunteer or intern, whether or not they receive remuneration from the Company.

**4.13. Company** – Seargin Spółka z o.o. with its registered office in Gdańsk at ul. Chrzanowskiego 11 (80-278) entered in the register of entrepreneurs kept by the District Court Gdańsk-Północ, 7th Commercial Division of the National Court Register, under KRS number: 0000499229, Tax Identification Number (NIP): 5833165868, Statistical Number (REGON): 222041240, with share capital of PLN 10,500.

**4.14. Public Disclosure** – making the Information on a Breach of Law available to the public.

**4.15. Collaborator** – a natural person employed by the Company under a civil law contract, including a self-employed person.

**4.16. Report** – communication of Information on a Breach of Law to the Company.

**4.17. External Report** – communication of Information on a Breach of law to a relevant public authority.

## 5. General Principles.

**5.1.** This Procedure defines the principles and method for reporting Breaches of Law applicable in the Company.

**5.2.** The Procedure is applicable to Reports relating to actions or omissions that are unlawful or aimed at circumventing the law with respect to the following domains:

**5.2.1.** public procurement;

**5.2.2.** financial services, products and markets;

**5.2.3.** prevention of money laundering and terrorist financing;

**5.2.4.** product safety and compliance;

**5.2.5.** safety of transport;

**5.2.6.** environmental protection;

**5.2.7.** radiation protection and nuclear safety;


**5.2.8.** food and feed safety;

**5.2.9.** animal health and welfare;

**5.2.10.** public health;

**5.2.11.** consumer protection;

**5.2.12.** privacy and personal data protection;

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**5.2.13.** security of IT networks and systems;

**5.2.14.** European Union's financial interests;

**5.2.15.** internal market of the European Union, including rules of competition, state aid, and taxation of legal persons;

**5.2.16.** protection of intellectual property;

**5.2.17.** labour law, subject to item 5.3 below.

**5.3.** Matters relating to breaches of law related to bullying or unfair treatment at work, including discrimination or sexual harassment, are governed by a separate procedure applicable in the Company.

**5.4.** The Reporting procedure is one of the key elements of the proper and safe management of the Company, one of whose objectives is to identify irregularities in the Company's activities and to take actions aimed at mitigating and reducing risks at all the Company's organisational levels.

**5.5.** The Company's Reporting procedure enables all Whistleblowers to make Reports via special and independent channels of communication ensuring protection against Retaliatory Actions.

**5.6.** Reports made in good faith may not result in Retaliatory Actions or other adverse actions against the Whistleblower, Facilitators, or Persons Associated with the Whistleblower, especially in dismissal, abusive supervision or exerting pressure on entities that may, through their conduct, worsen such persons' working conditions.

**5.7.** Protection envisaged herein is not provided to Whistleblowers who make a Report in bad faith or in violation of law, as well to Whistleblowers who intentionally and knowingly provide false or misleading information.

## **6. Whistleblowing Investigation Committee**

**6.1.** The Company appoints the Whistleblowing Investigation Committee that is composed of three persons selected from among the Company's Employees.


**6.2.** In the situation described in item 6.3. below, as well as when it is necessary to take actions during the absence of an Employee who is a member of the Committee, the Company appoints a temporary substitute so that the Committee may undertake an investigation promptly.

**6.3.** The following persons may not be members of the Committee:

**6.3.1.** persons involved in the incident Reported – especially the Person Concerned and the Whistleblower;

**6.3.2.** persons who are direct supervisors or subordinates of the persons indicated in item 6.3.1.;

**6.3.3.** person who is a spouse, relative by blood or by affinity up to the second degree of the persons indicated in item 6.3.1.; as well as persons who are in a close relationship or who maintain a common household with the persons indicated in item 6.3.1.

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**6.4.** In a situation where a member of the Committee believes that there are certain circumstances which may affect their impartiality in reviewing the Report, the member may request the Company's Management Board to exclude them from the Committee's work during in a given investigation.

**6.5.** The Company authorises members of the Committee to process persons data of persons covered by a Report or an investigation conducted by the Committee.

**6.6.** The Committee may, upon the Company's express and documented approval, request external entities that are experts in a given field to provide assistance in resolving any problem, each time the Committee finds it necessary.

**6.7.** Each member of the Committee is required to remain objective and impartial when reviewing any specific case.

**6.8.** Members of the Committee are required to keep secret any information obtained during their activities and investigation, by ensuring security of personal data processed and by respecting personal rights of participants of an investigation.

**6.9.** Decisions to report specific activities to competent public authorities, subject to applicable legal regulations and rights of participants of an investigation, are made solely by the Company.

## **7. Methods of Reporting**

**7.1.** Reports can be made in the following manner:

**7.1.1.** electronically – by means of a form available on the Company's website at <https://seargin.com/whistleblower-policy/> or via electronic mail sent to the e-mail address: [whistleblowerspl@seargin.com](mailto:whistleblowerspl@seargin.com)

**7.1.2.** in writing - by delivering Information on a Breach in a closed envelope marked "Whistleblower's Report", via external post sent to the following address: Seargin Sp. z o. o., ul. Chrzanowskiego 11, 80-278 Gdańsk.

**7.2.** A Report should include at least:

**7.2.1.** data of the Whistleblower who is making a Report, and data of other persons who are or may be associated with the Report, including data of the Person Concerned;

**7.2.2.** description of facts related to the Information on a Breach of Law, including estimated time when the alleged Breach occurred;

**7.2.3.** indication of a preferable method of contact which ensures privacy of the Whistleblower and of the persons mentioned in the Report.

**7.3.** A Report may also include the name of the Company's business unit to which the Report relates and proof showing the Breach of Law.



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7.4. Reports are received by the Company's Administration Department and only those persons who are authorized by the Company may be involved in that procedure.

7.5. Upon receipt a Report is immediately sent to the Committee for initial examination in order to verify whether it is justified to initiate an investigation.

7.6. The Business Unit Director and the Company's Management Board are promptly notified of a Report received.

7.7. The Whistleblower is notified of receipt of a Report promptly, not later than within 7 days of receipt thereof by the Company, unless the form in which the Report was submitted and the scope of information provided by the Whistleblower prevent the Company from providing such notification.

### 8. Initial Examination of a Report

8.1. The Company undertakes any legally permissible activities to obtain any necessary information and documents for efficient examination of the Report before a Report is left unexamined.

8.2. Any activities related to the initial examination of a Report are performed by the chairman of the Committee, and in the absence of the chairman, by the longest-serving member of the Committee.

8.3. In the event when a Report does not fulfil the requirements specified in item 7.2, the chairman of the Committee contacts the Whistleblower, if possible, in the manner indicated in item 7.2.3 or in any possible manner in order to complete any missing information in the Report and, if necessary, to obtain any other data needed for examining the Report.

8.4. A Report is left unexamined, if:

8.4.1. it is anonymous;

8.4.2. does not relate to the domains indicated in item 5.2. or has no Work-related Context;

8.4.3. it is impossible to obtain information indicated in item 7.2, and any contact with the Whistleblower is impossible or encounters obstacles that are difficult to overcome;


8.4.4. it has been made in bad faith, or when it contains obviously false or frivolous information;

8.4.5. the Report's content shows that it is obviously groundless despite the actions taken by the Company as described in item 8.1.

8.5. A decision to leave a Report unexamined is made by the Business Unit Director on behalf of the Company.

8.6. The Whistleblower is notified of the fact that the Report has been left unexamined promptly, and not later than within 14 days after the decision was made by the Company, unless such notification is not possible.

8.7. If a Report allows for verifying its validity, in particular if its content demonstrates that the Breach of Law is probable, the chairman of the Committee promptly refers the Report to the Committee's meeting for examination to be conducted according to the principles specified herein, unless the nature and subject of

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the Report give reasons for examining the Report according to separate regulations applicable in the Company or to generally applicable legal regulations.

**8.8.** Referring a Report to the Committee's meeting means that an investigation has been initiated.

**8.9.** An investigation is considered initiated also upon providing the Committee with the Information on a Breach of Law that is the subject of an External Report or a Public Disclosure.

## **9. Follow-up Actions**

**9.1.** The Committee verifies the validity of a Report during an investigation based on the Company's internal regulations and information obtained from the Company's organisational units, taking into consideration the type and nature of the Report and subject to confidentiality requirements.

**9.2.** An investigation is conducted in a fair and impartial manner that ensures confidentiality as to the identity of the Whistleblower, Person Concerned, Facilitator and Person Associated with the Whistleblower, as well as of other persons mentioned in the Report.

**9.3.** If it is necessary, the Committee may call Employees and Collaborators who may have any knowledge related to the Report, Whistleblower or Person Concerned, to appear before the Committee in order to provide explanations. Upon the Committee's request all the Employees have the duty to appear and to share documents and to provide necessary information in order to establish all the circumstances regarding the validity of the Report. Confrontation of persons interrogated by the Committee is avoided, unless the Whistleblower requests that it be done, and there are not any important obstacles to that.


**9.4.** The Committee's sessions are recorded in the form of a memorandum. Explanations provided by persons summoned are recorded in the form of a protocol. Findings made during the Committee's session can be approved by means of official electronic mail. A memorandum or a protocol should include, if reasonable, non-verbal aspects of the interrogation, including the behaviour of a person interrogated by the Committee, which may affect the assessment of credibility of information provided by that person.

**9.5.** All participants of an investigation, including the Whistleblower, are required to keep confidential any information acquired during an investigation. Participants of an investigation are reminded of that requirement before the Committee begins the investigation.

**9.6.** Any communication is conducted by the Committee in accordance with the principle of minimisation of data processing and rational anonymisation of the identity of witnesses interrogated by the Committee and with the use of mechanisms protecting the confidentiality of communication, including encryption.

**9.7.** After all the facts are established, the Committee decides upon the validity of a Report. In case of the lack of unanimity, the Committee's decision and final conclusions are adopted with a simple majority of votes, and when there is an equal number of votes, a deciding vote is given by the chairman of the Committee who votes as the last one.



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**9.8.** For valid Reports the Committee issues a recommendation regarding adequate remedial or disciplinary actions towards the Perpetrator of the Breach, and regarding any possible measures aimed at preventing similar breaches in the future.

**9.9.** Final conclusions included in a protocol are presented to the Business Unit Director for approval, and if a Report relates to a person who is holding that position, directly to the Company's Management Board. The Committee presents the final conclusions to the Company's Management Board for approval also when the conclusions are not approved by the Business Unit Director within 14 days of receipt thereof.

**9.10.** A Whistleblower is notified of the results of the investigation promptly, not later than within 3 months after receipt of the Report.

**9.11.** Based on an investigation protocol received from the Committee, the Company decides upon the application of adequate preventive measures, and if a Breach of Law is found, the Committee may:

- 9.11.1.** impose a disciplinary penalty on the Perpetrator;
- 9.11.2.** deprive the Perpetrator of his/her privileges, including the right to an award or a bonus for the period specified by the Company;
- 9.11.3.** terminate a legal relationship between the Company and the Perpetrator;
- 9.11.4.** claim compensation for damage caused by the Perpetrator;
- 9.11.5.** notify relevant public authorities of the Breach of Law.


**9.12.** Notwithstanding the foregoing, the Company may take any other actions as provided for by the law which may mitigate consequences of the Breach of Law or prevent similar breaches in the future, including especially it may make changes to internal procedures or organisational structures.

**9.13.** As regards the Whistleblower or other person affected by the Breach of Law, the Company may take measures aimed at mitigating negative impact and discomfort by changing the place where she/he performs his/her duties or by transferring him/her to another team. Those actions are always taken by the Company with reasonable care and, if necessary, after consulting that person, so that she/he does not suffer more stress or discomfort.

## **10. Prohibition of Retaliatory Actions.**

**10.1.** Any forms of repression, discrimination, or other unfair treatment against a Whistleblower acting in good faith, shall be considered as a gross violation of this Procedure that may result in disciplinary liability or termination of a contract between the Employee or the Collaborator and the Company, and it may give rise to legal liability, including for damages according to applicable legal regulations.

**10.2.** A Whistleblower should promptly notify the Committee of any Retaliatory Actions, and if the Committee was involved in such Retaliatory Actions, the Whistleblower should notify the Company's Management Board.

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**10.3.** Items 10.1 – 10.2 apply to a Facilitator or a Person Associated with a Whistleblower, as far as a Report was made in good faith.

## 11. Register of Reports.

**11.1.** Each Report is recorded in the Register of Reports.

**11.2.** The Chairman of the Committee is responsible for keeping the Register of Reports.

**11.3.** The Register of Reports should include at least:

**11.3.1.** the Whistleblower's contact details;

**11.3.2.** any information and documents related to a Report made;

**11.3.3.** description of the review and examination process, recorded in the form of protocols;

**11.3.4.** data of the persons involved in the review and examination of the Report;

**11.3.5.** information on any decisions made and Follow-up and Remedial Actions taken.

**11.4.** The Register of Reports is maintained subject to confidentiality requirements and information and documents included therein are stored for at least 5 years after receipt of a Report.

## 12. Final Provisions

**12.1.** The Company's Management Board is responsible for the adequacy and effectiveness of this Procedure.

**12.2.** The Company conducts initial and regular ethics training where this Procedure is discussed as a mandatory item.

**12.3.** If any changes to this Procedure are made, any investigations shall be conducted according to this Procedure valid as at the date of receipt of a Report.

**12.4.** The procedure enters into force on **June 1, 2024**.

## 13. Records and Enclosures.

- Appointment of Whistleblowing Investigation Committee.

## 14. Revision Table.

Change no.	Description of changes:	Date:	Author:
1.0	<i>Compilation of the document</i>	01.01.2023	<i>Borek Doliński Radcowie Prawni spółka jawna</i>

DocuSigned by:

*Jakub Wojewski*

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*The President of the Management Board  
(Date and signature)*