

INTERNAL REPORTING PROCEDURE

applicable at the Bempresa Sp. z o.o. Production Plant based in Lublin

This Internal Reporting Procedure, hereinafter referred to as the Procedure, is introduced pursuant to the provisions of Articles 24 and 25 of the Act of June 14, 2024, on the protection of whistleblowers (Journal of Laws 2024.928 of June 24, 2024).

Preamble

In order to create functional channels for reporting irregularities, enabling the detection and combating of threats and violations of the law. The procedure introduces effective, confidential, and secure channels for reporting and provides effective protection against retaliation for persons reporting violations (hereinafter referred to as Whistleblowers). Zakład Produkcyjny Bempresa Sp. z o.o. allows anonymous reports of violations of the law.

§ 1

Purpose of the Procedure

1. This Procedure sets out the rules and procedures for reporting violations of the law, understood as actions or omissions that are unlawful or aimed at circumventing the law, concerning:
 - 1) corruption;
 - 2) public procurement;
 - 3) financial services, products, and markets;
 - 4) counteracting money laundering and terrorist financing;
 - 5) product safety and compliance with requirements;
 - 6) transport safety;
 - 7) environmental protection;
 - 8) radiological protection and nuclear safety;
 - 9) food and feed safety;
 - 10) animal health and welfare;
 - 11) public health;
 - 12) consumer protection;
 - 13) privacy and personal data protection;
 - 14) security of networks and information systems;

15) the financial interests of the State Treasury of the Republic of Poland, local government units

and the European Union;

16) the internal market of the European Union, including public law rules on competition and state aid, and taxation of legal persons;

17) constitutional freedoms and human and civil rights - occurring in relations between individuals and public authorities and not related to the areas indicated in points

1) - 16) above.

18) cases of violations of , in including discrimination, mobbing, harassment, or other forms of mistreatment.

2. This Procedure specifies in particular:

1) the 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;

2) the methods of submitting internal reports by the whistleblower, together with their postal address

or e-mail address, hereinafter referred to as the "contact address";

3) an impartial internal organizational unit or person within the organizational structure of the legal entity, authorized to take follow-up action, including verification of the internal report and further communication with the whistleblower, including requesting additional information and providing feedback to the whistleblower;

4) a procedure for handling information about violations of the law reported anonymously;

5) the obligation to confirm receipt of the internal report to the whistleblower within 7 days of its receipt, unless the whistleblower has not provided a contact address to which the confirmation should be sent;

6) the obligation to take follow-up action with due diligence by the internal organizational unit or person referred to in point 3);

7) a maximum deadline for providing feedback to the whistleblower, not exceeding 3 months from the date of confirmation of receipt of the internal report or, in the case of failure to provide the confirmation referred to in point 5) - 3 months from the expiry of 7 days from the date of the internal report, unless the whistleblower has provided a contact address to which feedback should be sent;

8) information on making external reports to the Ombudsman or public authorities and, where appropriate, to European Union institutions, bodies, or organizational units.

3. This procedure applies to persons making reports who have obtained information about violations in a work-related context, in particular:

- 1) employees, temporary workers, persons performing work on a basis other than an employment relationship, including on the basis of a civil law contract;
- 2) former employees and associates;
- 3) persons seeking employment or providing services;
- 4) persons performing work under the supervision and direction of a contractor, subcontractor, or suppliers, including those working under civil law contracts;
- 5) interns and trainees

4. The provisions of the Procedure also apply to:

- 1) persons who assist in making a report;
- 2) persons who are associated with the persons making the report and who may experience retaliatory measures in a work-related context, e.g., colleagues or relatives of the persons making the report;
- 3) legal persons or other organizational units assisting or associated with the whistleblower, in particular those owned or employed by the whistleblower.

§ 2

Definitions

Whenever this Procedure refers to:

1. **Procedure** – this shall be understood to mean this Internal Reporting Procedure;
2. **Employer** or **Legal Entity** – this shall be understood to mean Zakład Produkcyjny Bempresa Sp. z o.o. with its registered office in Lublin, KRS: 0000046334, NIP 7141768149, REGON 431668827 (address: ul. Anny Walentynowicz 34, 20-328 Lublin);
3. **Employee** – this should be understood as any natural person performing work for the Employer on the basis of an employment relationship or other legal relationship

constituting the basis for the performance of work or services or the performance of functions for the Employer or
on its behalf.

4. **Whistleblower** – this should be understood as a natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context;
5. **Person concerned** – this should be understood as a natural person, legal person, or organizational unit without legal personality, to which the law grants legal capacity, indicated in the report or public disclosure as a person who has committed a violation of the law, or as a person with whom the person who has committed the violation of the law is associated;
6. **A person assisting in making a report** – this should be understood as a natural person who assists a whistleblower in making a report or public disclosure in a work-related context and whose assistance should not be disclosed;
7. **A person associated with the whistleblower** – this should be understood as a natural person who may experience retaliatory measures, including a colleague or a person closest to the whistleblower within the meaning of Article 115 § 11 of the Act of June 6, 1997 – Penal Code (Journal of Laws 2024.17, i.e. of 2024.01.04);
8. **Retaliatory action** – this should be understood as direct or indirect action or omission in a work-related context, which is caused by a report or public disclosure and which violates or may violate the rights of the whistleblower or causes or may cause unjustified harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower;
9. **Follow-up action** – this should be understood as 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 law that is the subject of the report, in particular through an investigation, the initiation of an inspection or administrative proceedings, filing charges, taking action to recover funds, or closing a procedure carried out as part of an internal procedure for reporting violations of the law and taking follow-up action, or a procedure for receiving external reports and taking follow-up action;
10. **Information about a violation of the law** – this should be understood as information, including a reasonable suspicion of an actual or potential violation of the law, to

which has occurred or is likely to occur in a legal entity in which the whistleblower participated in the recruitment process or other negotiations preceding the conclusion of a contract, works or has worked, or in another legal entity with which the whistleblower maintains or maintained contact in a work-related context, or information concerning an attempt to conceal such a violation of the law;

11. **Work-related context** – this should be understood as past, present, or future activities related to the performance of work on the basis of an employment relationship or other legal relationship constituting 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, in the course of which information about a violation of law was obtained and there is a possibility of experiencing retaliatory measures;
12. **Public disclosure** – this should be understood as making information about a violation of the law available to the public;
13. **Reporting** – this should be understood as an oral or written internal report or external report, submitted in accordance with the requirements set out in the Act of June 14, 2024 on the protection of whistleblowers;
14. **Internal report** – this should be understood as an oral or written communication information about a violation of the law to a legal entity;
15. **External report** – this should be understood as an oral or written communication to the Ombudsman or a public authority of information about a violation of the law.
16. **Act** – this should be understood as the Act of June 14, 2024 on the protection of whistleblowers (Journal of Laws 2024.928 of 2024.06.24), which enters into force on September 25, 2024, with the exception of Article 5(4), Article 25(1)(8) and the provisions of Chapter 4 of the Act, which enter into force six months after the date of publication, i.e. on December 25, 2024.

§ 3

Internal reporting procedure

1. An internal report may be submitted in the following forms (reporting channels):
 - a. in writing (on paper) – by submitting an Internal Report to the Employer's Secretariat (ul. Anny Walentynowicz 34, 20-328 Lublin) in a sealed envelope

in an envelope marked "Commission for the Examination of Reports of Violations of the Law. Do not open – for the attention of the Commission" or by sending an Internal Report to the Employer's address indicated above, marked "Commission for the Examination of Reports of Violations of the Law. Do not open – for the attention of the Commission";

- b. in electronic form – by sending an Internal Report to the dedicated e-mail address: **sygnalista@bempresa.com**.
2. If an Internal Report is submitted in writing to the Employer's Secretariat, the date of receipt will be confirmed on the sealed envelope. The date of receipt is the date of submission. The sealed envelope will be immediately forwarded to the Commission responsible for receiving and examining the Report. The whistleblower does not disclose their details or any details of the Report on the envelope, except for the annotation "Committee for the Examination of Reports of Violations of the Law." If the internal Report is sent by post to the Employer's address, the date of submission shall be the date of delivery of the shipment to the Employer. A sealed envelope delivered by post to the Employer's address shall be immediately forwarded to the Committee responsible for receiving and examining the Report.
3. An internal report may be submitted anonymously.
4. An internal report must contain an explanation of the subject matter of the report by indicating which category of provisions listed in § 1(1) of the Procedure it concerns and, in addition, contain at least the following information:
- a. the Whistleblower's personal data, including information on the Whistleblower's status in the context of their employment with the Employer (unless the report is made anonymously, in which case ND should be entered);
 - b. date and place of the violation of the law or date and place of obtaining information about the violation of the law,
 - c. description of the situation or circumstances of the violation of the law or creating the possibility of a violation of the law
,
 - d. indication of the entity to which the internal report relates,
 - e. indication of any witnesses to the violation of the law,
 - f. presentation of evidence and information about the violation of the law,
 - g. indication of the preferred method of contact, (unless the report is made anonymously), i.e. contact address, with the proviso that failure to indicate

contact address will make it impossible to send the Whistleblower confirmation of receipt of the Internal Report, any requests to supplement the Report, or feedback on whether or not a violation of the law has been found and any measures that have been or will be taken in response to the violation of the law. In the case of an anonymous report, feedback will be posted on the notice board at Z. P. Bempresa Sp. z o.o.

5. The Employer's template for Reports, which meets the requirements specified above, is attached as Appendix 2 to the Procedure.
6. Internal reports may only be made in good faith.
7. It is prohibited to knowingly submit false internal reports.
8. Internal reports that do not meet the requirements specified in section 4 above, exceed the scope specified in § 1 section 1 of the Procedure, or are made by means other than the reporting channels provided for in section 1 above, will not be considered (they will be registered without further action).

§ 4

Acceptance of an Internal Report

1. The Commission for the Examination of Reports of Violations of Law is required to confirm the acceptance of the Internal Report to the Whistleblower within 7 days of receiving the Internal Report.
2. Confirmation of acceptance of the Internal Report shall be made by one member of the Committee in the form indicated by the Whistleblower as the preferred method of feedback.
3. The above-mentioned deadline for confirming acceptance of the Internal Report does not apply situations

where the reporting person has not provided a contact address to which the confirmation should be sent. If the Whistleblower has not provided a contact address, they will not receive confirmation of receipt of the Internal Report or feedback on whether or not a violation of the law has been found and any measures that have been or will be taken in response to the violation of the law.

§ 5

Commission for the examination of reports of violations of the law

1. Reports internal accepted and recognized are by Commission to matters

for reviewing reports of violations of the law. Each member of the Commission is authorized to confirm to the Whistleblower the receipt of an internal report, request additional information from the Whistleblower, or provide feedback to the Whistleblower.

2. The Commission for the Examination of Reports is an internal body appointed by the Employer, authorized to receive and examine Reports, including taking follow-up actions, including verification of the internal report and further communication with the Whistleblower, including requesting additional information and providing feedback to the Whistleblower.
3. The Commission for the Examination of Violations of Law consists of 3 members. The Employer appoints the Commission in its basic composition and in its reserve composition, whose members will perform their functions in the event of a reason justifying the exclusion of a member of the basic composition of the Commission from work related to a given Report or the inability of that member to perform their functions for other reasons.
4. Members of the Commission who, according to the content of the internal report, may be involved in any way in the action or omission that is the subject of the report, may not examine such a report and are subject to exclusion. If the report concerns any member of the Committee, that member may not participate in the Committee's work on reviewing the report. In such cases, the member of the Committee who is unable to perform their function shall be replaced by a member of the Committee from the reserve list. If it is not possible to supplement the composition of the Commission in this manner, the Management Board of the Company shall appoint persons to replace the members of the Commission who are unable to participate in the work of the Commission concerning a given internal report.
5. The Commission dealing with a given internal report may not include, in particular:
 - a person indicated in the internal report as the perpetrator of the violation of law, a person to whom the report relates, a person who is a Whistleblower or a person assisting the Whistleblower in making the report;
 - the immediate superior of the Whistleblower or the person indicated in the report as the perpetrator of the violation of law or the person to whom the report relates;
 - a person whose impartiality is subject to reasonable doubt.
6. A member of the Commission shall request to be excluded from membership in the Commission's work in any

case where he or she becomes aware that there may be doubts as to his or her impartiality.

7. The term of office of members of the Commission for the Investigation of Violations of Law is three years, with the possibility of re-election for subsequent terms. The Commission is appointed by the Employer by way of a resolution of the Management Board. The Commission operates on the basis of the Rules of Procedure of the Commission established by a resolution of the Management Board.
8. Members of the Committee who, according to the Internal Report, may be involved in the violation of law that is the subject of the Internal Report, may not participate in the work of the Committee concerning the examination of that Internal Report.
9. The Committee keeps a register of internal reports. Entries in the register of internal reports are made on the basis of internal reports. A template for the register of internal reports is provided in Appendix 1 to this Procedure.
10. The register of internal reports includes:
 - a. the report number;
 - b. subject matter of the violation of law;
 - c. personal data of the whistleblower and the person concerned by the report, necessary to identify these persons (unless the report is made anonymously, in which case ND should be entered);
 - d. the whistleblower's contact address (unless the report is made anonymously, in which case ND should be entered and feedback will be posted on the notice board at Z. P. Bempresa Sp. z o.o.);
 - e. the date of the report;
 - f. information about follow-up actions taken;
 - g. the date of closure of the case.
11. Personal data and other information in the internal reporting register shall be stored 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.

§ 6

Investigative proceedings

1. The investigation is conducted by the full membership of the Commission for the Examination of Reports of Violations of Law.

2. The investigation is preceded by a preliminary analysis of the internal report, carried out by three members of the Commission for the Examination of Violations of Law.
3. The preliminary analysis of the Internal Report is intended to determine whether the Internal Report is obviously untrue or whether it is possible to obtain the information necessary to conduct the investigation.
4. If, at the preliminary analysis stage, the Commission for the Examination of Reports of Violations of Law finds that the Internal Report is manifestly unfounded, untrue, or that it is impossible to obtain the information necessary to conduct the Investigation, in particular if the information contained in the Internal Report is too vague, which objectively prevents any investigative action from being taken, and the Whistleblower has not left any contact details, which makes it impossible to obtain additional data, it shall refrain from initiating an Investigation. The refusal to take investigative action will result in the submission of a Report concerning a violation that is not covered by the Procedure and the resubmission of a Report concerning the same violation of the law if the Report concerns the same persons and events and no new information has been provided.
5. The Commission shall inform the Whistleblower of this fact within 14 days of the date of withdrawal from initiating the Investigation, in the form indicated by the Whistleblower as the preferred form of contact (contact address).
6. In the course of the investigation, the Commission for the Examination of Reports of Violations of Law shall, with due diligence, take appropriate follow-up actions to determine the validity and veracity of the information about the violation of law indicated in the Internal Report.
7. In particular, the Committee may request additional information, summon witnesses to testify, and analyze the documentation necessary to examine the Internal Report, as well as request independent legal opinions or opinions of specialists in the field.
8. After conducting an investigation, the Committee shall decide on the validity of the Internal Report.
9. If the Commission finds that a violation of the law has occurred, the decision shall include short-term recommendations for corrective or disciplinary measures in relation to

the person concerned by the report, as well as long-term recommendations aimed at preventing similar violations of the law in the future.

10. Decisions of the Commission for the Examination of Reports of Violations of the Law are made by a simple majority of votes.
11. The Commission for the Examination of Reports of Violations of the Law conducts an investigation, takes follow-up action, and provides feedback to the whistleblower within 3 months of the date of confirmation of receipt of the internal report, and if no confirmation has been provided, within 3 months of the expiry of 7 days from the date of the internal report.
12. The feedback shall include information on whether or not a violation of the law has been found and any measures that have been or will be taken in response to the violation.

§ 7

Retaliatory measures

1. The whistleblower may not be treated unfavorably for making an Internal Report or Public Disclosure.
2. The unfavorable treatment referred to in paragraph 1 above shall include, in particular:
 - a. refusal to establish an employment relationship,
 - b. termination or termination without notice of an employment contract or other contract constituting the basis for paid employment,
 - c. failure to conclude a fixed-term employment contract after the expiry of a probationary period employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite employment contract after the expiry of a fixed-term employment contract – in a situation where the Whistleblower had a reasonable expectation that such a contract would be concluded with him/her,
 - d. reduction of remuneration for work,
 - e. suspension of promotion or omission from promotion,
 - f. omission in the award of work-related benefits other than remuneration,
 - g. transfer of the Whistleblower to a lower position,
 - h. suspension from performing employee or official duties,
 - i. transfer of the employee's current duties to another employee,

- j. unfavorable change of place of work or work schedule,
 - k. negative assessment of work performance or negative opinion about work,
 - l. imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature,
 - m. suspension of participation or omission from selection for participation in training courses to improve professional qualifications,
 - n. unjustified referral for a medical examination, including psychiatric examinations, unless separate regulations provide for the possibility of referring an employee for such an examination,
 - o. action aimed at making it difficult to find future employment in a given sector or industry on the basis of an informal or formal sectoral or industry agreement,
 - unless the employer proves that it was guided by objective reasons.
3. The Whistleblower shall be subject to the protection specified in this Procedure only if he or she had reasonable grounds to believe that the information about the violation of law that is the subject of the Report or Public Disclosure was true at the time of making the Report or Public Disclosure and that such information constitutes Information about a violation of law.
4. The provisions of § 7 apply to a Person assisting in making a report and a Person associated with the Whistleblower if they remain in an employment relationship with the Employer.

§ 8

Information on the procedure for external Reports

- 1. An external Report is the provision of information about a violation of the law to the Ombudsman or a public authority.
- 2. Public authorities within the meaning of paragraph 1 above are central government authorities, local government authorities, local government bodies, other state authorities, and other entities performing public administration tasks by virtue of law, competent to take follow-up action in the areas specified in § 1(1) of the Procedure.
- 3. External reports may be anonymous or allow for the identification of the reporting person.
- 4. The Ombudsman and the public authority are separate controllers with regard to the personal data provided in the external report that has been accepted by these authorities.

5. An external report may be made orally or in paper or electronic form.
6. An external report in document form may be made:
 - a. in paper form - to the correspondence address indicated by the Ombudsman or the public authority accepting the report;
 - b. in electronic form - to the e-mail address or electronic mailbox address, or electronic delivery address indicated by the Ombudsman or the public authority accepting the report, or via a dedicated online form or application indicated by the public authority as the appropriate application for making reports in electronic form.
7. In order to effectively follow up and provide feedback, the whistleblower shall provide a contact address. If no contact address is provided in the external report or if it is not possible to determine this address on the basis of the available data, the case may not be pursued further.
8. The Ombudsman and the public authority shall establish, on their own, a procedure for receiving external reports and following up on them, which shall specify, in particular, the procedure for handling information about violations of the law reported anonymously.
9. A whistleblower may make an external report without first making an internal report.

§ 9

Personal data

1. The administrator of the personal data of natural persons – the Whistleblower, the person concerned by the report, the person assisting in making the report, and the person associated with the Whistleblower – is the Employer, hereinafter referred to in this paragraph as the Administrator.
2. The personal data of the Whistleblower and other data allowing for the establishment of their identity shall not be disclosed, unless with the express consent of the Whistleblower.
3. After receiving an internal report, the Employer may collect and process the personal data of the person concerned by the report, even without their consent, for the purpose of conducting a preliminary analysis and an investigation.
4. , , and shall be responsible for receiving reports, taking follow-up actions , and

processing the personal data of the persons referred to in paragraph 1 may only be carried out by persons with the written authorization of the Employer. Authorized persons are obliged to maintain confidentiality with regard to the information and personal data they have obtained in the course of receiving and verifying reports and taking follow-up action, even after the termination of their employment or other legal relationship under which they performed this work.

5. Upon receipt of a report, the Administrator processes personal data to the extent necessary to accept the report or take any follow-up action. Personal data that is not relevant to the consideration of the Report is not collected, and if accidentally collected, it is immediately deleted. Such personal data shall be deleted within 14 days of it being determined that it is not relevant to the case.
6. The employer stores the personal data contained in the submitted report for the duration of the investigation, and after its completion, for the time necessary to remove the consequences of the identified irregularities and to hold the persons involved in the identified activities accountable, if required by generally applicable law, but not less than 3 years from the date of the report.
7. The Administrator shall prevent unauthorized entities from accessing the personal data of the Whistleblower, persons mentioned in the report, and the person to whom the Report relates, and shall ensure the confidentiality of the identity of the Reporting Person, the person to whom the report relates, and any third party indicated in the report. Confidentiality protection applies to information on the basis of which the identity of such persons can be directly or indirectly identified.
8. Persons whose personal data is processed have the right to request from the Administrator:
 - a) access to the data,
 - b) rectification of the data,
 - c) to have the data deleted,
 - d) restriction of data processing.
9. If it is found that personal data is being processed in a manner inconsistent with the applicable data protection regulations, a complaint may be lodged with the supervisory authority – the President of the Personal Data Protection Office (ul. Stawki 2, 00-193 Warsaw).

§ 10

Final provisions

1. The persons responsible for familiarizing subordinate employees with this Procedure are
Department Managers/Directors.
2. Each Employee is required to familiarize themselves with the content of this Procedure. Newly hired Employees are required to familiarize themselves with the content of this Procedure before commencing work. A person applying for a job on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of functions shall be provided with information on the internal reporting procedure at the start of the recruitment process or negotiations preceding the conclusion of the contract.
3. This Procedure has been established after consultation with representatives of persons performing work for the Employer, selected in accordance with the Employer's procedures.
4. This Procedure shall enter into force 7 days after it has been communicated to Employees in the manner adopted by the Employer, with the proviso that the provisions of the Procedure concerning information on the external reporting procedure (§ 8 of the Procedure) may only apply from the date of entry into force of the relevant provisions of the Act, which shall enter into force on December 25, 2024.
5. In matters not covered by the Procedure, the provisions of the Act referred to in § 2(16) of the Procedure and other generally applicable legal provisions shall apply.

This Procedure was adopted and communicated to Employees on September 17, 2024, after prior consultation in accordance with the provisions of the Act of June 14, 2024, on the protection of whistleblowers.

Procedure update: October 27, 2025.

Attachments:

- **Attachment No. 1:** Internal Report Register Template;
- **Appendix 2:** Internal Report Template.