

WHISTLEBLOWING AND WHISTLEBLOWER PROTECTION POLICY

TLC SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ

1. Purpose

The purpose of this policy is to establish the internal requirements and procedures for **TLC spółka z ograniczoną odpowiedzialnością** with its registered seat in Gorlice ("**the Company**" or "**TLC**") as a business in dealing with reports violations of law, conducting follow – up, the conditions for whistleblowers' protection and measures used for this purpose. The Policy is intended to conform to the guidance set forth in the Law on the Protection of Whistleblowers of June 14, 2024 ("**Whistleblowers Act**") and the EU Directive 2019/1937 of October 23, 2019 on the protection of whistleblowers of Union law (the "**EU Directive**"). These Whistleblowing and Whistleblowers Protection Policy (the "**Policy**") have been established to cover the airing of genuine concerns which you may have about suspected wrongdoing within the Company.

2. Terms and Definitions

- 1) "**The Company**" – **TLC Spółka z ograniczoną odpowiedzialnością** seated in Gorlice (KRS: 0000245912, REGON: 140313868, NIP: 5252348828);
- 2) "**Whistleblowing**" – the disclosure of information which relates to reasonable suspicion of an existing or potential violation of the law that has occurred or is likely to occur in the Company. This includes the reporting of cases that have occurred is occurring and are likely to occur.

This may include acts or omissions that are unlawful or intended to circumvent the law, concerning only:

- a) corruption;
- b) public procurement;
- c) financial services, products and markets, and prevention of money laundering and terrorist financing;
- d) product safety and compliance;
- e) transport safety;
- f) protection of the environment;
- g) radiation protection and nuclear safety;
- h) food and feed safety;
- i) animal health and welfare;
- j) public health;
- k) consumer health;
- l) privacy and data protection;
- m) security networks and information systems;
- n) financial interests of the State Treasury of the Republic of Poland, local government units and European Union;
- o) the internal market of EU, including public competition and state aid rules and corporate taxation;

- p) 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 the points above.
- 3) **„Notification”** – oral, written or electronic communication of an actual or potential violation of the law to the extent indicated in Section 2 subsection 2 above, which has occurred or is likely to occur at the Company.
- 4) **„Notification Receiver”** – a **junior controlling specialist** authorized by the Company to (i) receiving internal applications, (ii) confirming the acceptance of applications, (iii) providing feedback, and (iv) providing information on the internal application procedure using technical and organizational solutions to ensure compliance of these activities with the Whistleblowers Act. In urgent situations, in the absence of the junior controlling specialist or inability to make a Notification due to the personal involvement of the junior controlling specialist in the case, the function of the Notification Receiver is performed by the head of the Company's human resources department;
- 5) **„Whistleblower”** – a person making the Notification referred to in Section 2 subsection 3 above (i) an employee of the Company, (ii) a temporary employee, (iii) a person providing work for the Company on a basis other than an employment relationship, (iv) an intern, (v) a trainee, (vi) a shareholder or partner, (vii) a member of a body, (viii) a proxy, (x) a candidate for work in the Company, provided, however, that the Notification concerns information obtained in a work-related context before entering into an employment relationship or other legal relationship constituting the basis for the provision of work or services or performing a function in the Company or for the Company.

3. Policy Statement

- 1) TLC endeavour at all times to operate in conformity with applicable laws and to conduct its businesses in the highest ethical and professional manner. All staff are required to comply with applicable laws, as well as the general business principles established by the compliance policies and procedures adopted by the Company. Accordingly, employees shall promptly report all violations of, or deviations from, applicable laws and Company's internal policies.
- 2) The aim of this Policy is to ensure that all staff are confident that they can raise any matter within or concerning the Company that causes them concern with the knowledge that it will be taken seriously, treated as confidential and that no action will be taken against them for having voiced their concerns.
- 3) Pursuant to Article 24, paragraph 3 of the Whistleblowers Act the Company declares that the establishment of the provisions of this Policy was preceded by consultations with the representatives of the Company's employees.
- 4) Polish and EU legislation entitles whistle-blowers to protection from retaliation within the workplace as a result of their reporting of any wrongdoing.
- 5) The Company guarantees that the procedure for internal Notifications established by the Policy and the processing of personal data related to the acceptance of Notifications prevent unauthorized persons from gaining access to the information covered by the Notification and ensure the protection of the confidentiality of the identity of the Whistleblower, the person to whom the Notification applies, and the third party indicated in the Notification. Confidentiality protection applies to information from which the identity of such persons can be directly or indirectly identified.
- 6) Only persons with written authorization from the Company may be allowed to receive and verify internal notifications, take follow-up actions and process personal data of the persons referred to as Whistleblowers. Authorized persons are obliged to maintain secrecy with regard to the information and personal data they have obtained in the course of receiving and verifying internal notifications and taking follow-up actions, even after the termination of the employment relationship or other legal relationship under which they performed this work.
- 7) Notifications may only concern a justified suspicion of an actual or potential violation of the law that has occurred or is likely to occur in the Company, about which the reporting party has become aware as a result of participating in the

recruitment process or other negotiations preceding the conclusion of an agreement with the Company, performing work for the Company or maintaining contact with the Company in a work-related context (past, present or future activities related to the performance of work on the basis of an employment relationship or another legal relationship constituting the basis for the provision of work or services or performing a function in a legal entity or for the benefit of that entity, or performing service in a legal entity, within the framework of which information about a violation of the law was obtained and there is a possibility of experiencing retaliatory actions). Information about a violation may also be reported when it concerns an attempt to conceal such a violation of the law.

4. Whistleblowing Procedure

4.1. Internal notification of violations

- 1) In the event of a suspicion that a violation of the law specified in point 2, subpoint 3) of the Policy has occurred or is likely to occur in the Company, the matter should be immediately reported to the Notification Receiver.
- 2) If requested by the Whistleblower, the reporting of infringements and the Whistleblower's identity, will be treated as confidential. The Whistleblower's personal data enabling their identity to be determined shall not be disclosed to unauthorized persons unless the Whistleblower has given their express consent.
- 3) Whistleblowing may be made electronically or orally.
- 4) Submitting a report using electronic means is possible by sending a message to the e-mail address: zgloszenia@tlc.eu with a file with the content of the Notification attached. If the Whistleblower wants to remain anonymous, they can send a message without providing personal data in the content of the Notification, from an account with an e-mail address that does not indicate their personal details. Additionally, to make the Notification confidential, the Whistleblower can encrypt the file with a password, stipulating that the password will be made available only to the Notification Receiver.
- 5) Violations may also be reported orally. An oral Notification may be made by telephone or through the Microsoft Teams software. The oral Notification made via a recorded telephone line or other recorded voice communication system shall be documented with the consent of the Whistleblower in the form of a searchable recording of the conversation. In the absence of consent to record the Notification on the platform indicated above, and in the case of the oral Notification made by telephone, the Notification is documented in the form of a written record of the conversation, reproducing the exact course of the conversation made by the Notification Receiver. The Whistleblower is entitled to verify, correct and approve the protocol by signing it.
- 6) Provision of contact or address data by the Whistleblower is necessary in order to establish and keep contact with the Notification Receiver regarding the exchange of information regarding confirmation of receipt of the Notification, the results of the initial verification, the investigation and all other follow-up activities.
- 7) At the request of the Whistleblower, the oral Notification may be made during a face-to-face meeting arranged within 14 days of receipt of such request at the Company's registered office or other agreed place. In such a case, with the consent of the Whistleblower, the Notification shall be documented in the form of a searchable written recording of the conversation or minutes of the meeting, reproducing its exact course, prepared by the Notification Receiver.
- 8) The Notification Receiver shall confirm to the Whistleblower the fact of acceptance of the Notification within 7 days from the date of its receipt, unless the Whistleblower has not provided a contact address to which the confirmation should be forwarded.
- 9) Immediately, upon receipt of the Notification, the Notification Receiver follows up, first verifying the Notification and then taking further action while conducting further communication with the Whistleblower, including by requesting

additional information and providing feedback to the Whistleblower. The Notification Receiver commits itself to undertake all follow-up activities with due diligence.

- 10)** Follow-up actions are taken to assess the veracity of the information contained in the Notification and to counteract the violation of the law that is the subject of the notification, in particular by investigation, initiation of inspection or administrative proceedings, filing of charges, action taken to recover funds, or closure of the procedure carried out as part of the internal notification procedure.
- 11)** The Notification Receiver shall provide the Whistleblower with feedback, within a period not exceeding 3 months from (i) the date of confirmation of acceptance of the Notification, or (ii) in the event of failure to provide confirmation 3 months from the expiration of 7 days from the date of Notification, unless the Whistleblower has not provided a contact address to which feedback should be provided.
- 12)** The personal data of the Whistleblower, allowing the identification of the Whistleblower, shall not be disclosed to unauthorized persons, except with the express consent of the Whistleblower. This rule does not apply to the case where disclosure is a necessary and proportionate legal obligation in connection with investigations conducted by public authorities or preliminary or judicial proceedings conducted by the courts, including in order to guarantee the right of defense of the reported person.
- 13)** Prior to making the disclosure referred to above, the competent public authority or the competent court shall notify the Whistleblower by sending, in paper or electronic form, an explanation of the reasons for the disclosure of his personal data, unless such notification will jeopardize the investigation or pre-trial or judicial proceedings.
- 14)** If the identity of a Whistleblower who originally acted anonymously is subsequently disclosed, from that moment on he or she should be treated equally with other whistleblowers at least as far as protection against retaliation for his or her reporting is concerned and he or she will be entitled to analogous claims for any damage suffered in connection with the reporting.
- 15)** If you have reason to blow the whistle, it is suggested to speak to your manager in the first instance. If this isn't possible - for example, if you consider that your manager is culpable, or they ignore your Notification - you should escalate your concerns to:
 - your superior's supervisor,
 - a member of the HR department,
 - a trusted senior manager.
- 16)** It is unadvisable to speak out via the news or social media as these are not appropriate forums for reporting, investigating, and rectifying any infringements of law. In some cases, doing so could alert any perpetrators to hide suspicious activity and can potentially hinder justice from being carried out.

4.2. Information required to be provided in the Notification

In an event of whistleblowing, it is advised to provide all facts and information relevant to the Notification:

- a) the name and surname of the person making the Notification and contact details, if the Notification was not made anonymously. Please note that if the Notification is made anonymously, in some cases it is not possible to respond appropriately due to lack of information.
- b) the background and circumstances surrounding the breach covered by the subject of the Notification (significant and relevant dates, names and surnames, positions of persons associated with the breach and those who may be involved in the procedure for considering the Notification).

- c) the specific reason for the Notification – although the person making the Notification is not expected to prove the truth of any allegations, they will nevertheless be required to provide information to the person to whom they have reported to establish that there are reasonable grounds for the allegations indicated in the Notification.

4.3. Verification of the Whistleblower

Excluding cases where the Notification is anonymous, the Notification Receiver shall check whether the Whistleblower's status is one of the statuses listed in point 2, subsection 3) of the Policy and may in this respect request any additional information from the author of the Notification that would enable confirmation of this status.

To assess the truthfulness of the allegations presented in the Notification, the Notification Receiver may request any additional information from the Whistleblower.

If the Notification Receiver considers that the person submitting the Notification does not meet the criteria specified in point 3 above, they must inform them of this and explain the reasons.

4.4. Investigation

- 1) When a concern is raised internally the Notification Receiver will work with the relevant parties to take the following action:
 - a) personally investigate the disclosure; or
 - b) refer to outside counsel for investigation; or
 - c) convene an ad hoc committee to investigate the disclosure.
- 2) The Notification Receiver should consider any possible conflicts of interest in referring the matter for investigation or action. Any person who may have a conflict of interest should either not be involved in the matter or should be asked to recuse him or herself from consideration of the matter.
- 3) It is the obligation of all staff to cooperate in such investigations. In investigating, the confidentiality and anonymity of the person making the disclosure should be protected to the extent feasible, consistent with applicable laws and the need to conduct a thorough review.
- 4) The Company recognizes there may be matters that cannot be dealt with internally and external authorities will need to become involved. The decision to engage external authorities will be made by a controlling specialist after consultation with the Company's Board.

4.5. Findings

- 1) A controlling specialist shall investigate the matter promptly and make a report to the Company's senior management.
- 2) The Whistleblower will be informed of the outcome of the investigation and what action has been taken, if any.

4.6. Whistleblower Protection

- 1) The Company undertakes that all staff who make a bona fide Notification under this Policy shall not be subjected to any retaliation as a result. No retaliatory action or attempted or threatened retaliatory action may be taken against the Whistleblower. If an employee believes that he or she is being retaliated against by anyone in the Company as a result of his or her decision to use the whistleblowing procedure, he or she must inform the Notification Receiver immediately and the appropriate action will be taken to protect from any reprisals.
- 2) Whistleblowers receive statutory protection under the provisions of the Whistleblowers Act. This protection applies to all persons identified in Section 2 subsection 6) of the Policy.
- 3) Protection under the Whistleblowers Act also extends to a natural person, a legal entity, and an organizational entity that assists in the filing or is affiliated with the Whistleblower.
- 4) Making a Notification cannot be bases for:
 - refusal to establish an employment relationship,
 - a) termination or termination without notice of the employment relationship,
 - b) failure to conclude a fixed-term employment contract or an indefinite-term employment contract after the termination of a probationary employment contract, failure to conclude another fixed-term employment contract or to conclude an indefinite-term employment contract after the termination of a fixed-term employment contract - if the Whistleblower had a legitimate expectation that such an agreement would be concluded with him or her,
 - c) reduction in the amount of remuneration for work,
 - d) withholding of promotion or omission from promotion,
 - e) omission in the granting of work-related benefits other than salary or reduction in the amount of such benefits,
 - f) transfer to a lower job position,
 - g) suspension from the performance of labor or official duties,
 - h) transfer to another employee of the Whistleblower's existing duties,
 - i) unfavorable change in the place of work or work schedule,
 - j) negative evaluation of work performance or negative opinion of work,
 - k) imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature,
 - l) coercion, intimidation or exclusion,
 - m) mobbing,
 - n) discrimination,
 - o) unfavorable or unjust treatment,
 - p) withholding of participation or omission from typing for participation in professional qualification training,
 - q) unjustified referral for medical examination, including psychiatric examination, unless separate regulations provide for the possibility of referring an employee for such examination,
 - r) action aimed at making it difficult to find future employment in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement,
 - s) cause financial loss, including economic loss, or loss of income
 - t) causing other intangible damage, including violation of personal property, in particular, the reputation of the Whistleblower.
- 5) The Company may choose to remedy adverse consequences to any member of staff resulting from any retaliatory action prohibited by this Whistleblowing Policy. Senior management shall make a final determination on the action to be taken.
- 6) No Employee shall be adversely affected because they refuse to carry out a directive which, in fact is a violation of law.
- 7) A Whistleblower against whom retaliation has been committed is entitled to compensation in an amount not lower than the average monthly salary in the national economy in the previous year, announced for pension purposes in the Official Journal of the Republic of Poland "Monitor Polski" by the President of the Central Statistical Office, or the right to compensation.

- 8) A person who has suffered damage due to a Whistleblower's knowingly reporting or public disclosure of false information is entitled to compensation or damages for violation of personal rights from the Whistleblower who made such reporting or public disclosure.

4.7. Disciplinary responsibility

The making of the Notification may not constitute grounds for liability, including disciplinary liability or liability for damages for violation of the rights of others or obligations set forth in the law, in particular on the subject of defamation, violation of personal rights, copyright, protection of personal data and the obligation to maintain secrecy, including business secrets, provided that the Whistleblower had reasonable grounds to believe that the Notification or public disclosure was necessary to disclose the violation of the law in accordance with the Whistleblowers Act.

Obtaining the information that is the subject of the Notification or public disclosure or access to such information may not constitute grounds for liability, provided that such obtaining or such access does not constitute a criminal act.

5. External notifications

- 1) The Whistleblower may make an external Notification to the Ombudsman or an authority without first making an internal Notification.
- 2) External notification may be made orally or in writing.
- 3) External notification in documentary form may be made:
 - a) in a paper form - to the mailing address indicated by the Ombudsman or the public body receiving the notification.
 - b) in an 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 notification, or via a web form designed for this purpose or an application designated by the public body as the appropriate application for filing in electronic form.
- 4) Upon receipt of a notification, the Ombudsman conducts a preliminary review of the notification to determine whether the notification relates to information about a violation of the law, and to identify the public body competent to take follow-up action.
- 5) If the external notification concerns information about a violation of the law, the Ombudsman shall immediately, but no later than within 14 days from the date of the notification, forward the notification to the public body competent to take follow-up action. The Ombudsman shall inform the Whistleblower of the transfer, indicating the public body to which the external notification was transferred and the date of the transfer.
- 6) The Ombudsman shall waive the transmission of an external notification if the notification does not concern information about a violation of the law. The Ombudsman shall inform the Whistleblower of the waiver, stating the findings of the preliminary verification of the notification.
- 7) The Ombudsman or the public body that accepted the external application shall send the Whistleblower an acknowledgement of acceptance without delay, but no later than within 7 days from the date of acceptance of the notification, unless the Whistleblower has expressly requested otherwise in this regard or the Ombudsman or the public body has reasonable grounds to believe that acknowledgement of the application would jeopardize the protection of the confidentiality of the Whistleblower's identity.
- 8) At the request of the Whistleblower, the public authority competent to take follow-up action shall issue, no later than one month from the date of receipt of the request, a certificate confirming that the Whistleblower is subject to the protection guaranteed by the Law on Protection of Whistleblowers.
- 9) The public authority shall provide the Whistleblower with feedback within a period not exceeding 3 months from the date of acceptance of the external notification. In justified cases, the public body shall provide the Whistleblower with feedback within a period not exceeding 6 months from the date of acceptance of the external notification, after informing the Whistleblower before the expiration of the 3-month period.

10) The public authority shall inform the Whistleblower within the timeframe indicated above about the outcome of the investigations initiated as a result of the external notification.

6. Record Retention Requirements

The personal data processed in connection with the acceptance of a Notification or the follow-up of a Notification and the documents relating to that Notification shall be retained by the Company for a period of 3 years after the end of the calendar year in which the follow-up is completed or the proceedings initiated by such follow-up are completed.

7. Processing of personal data

The personal data contained in the Notification are processed by the Company to the extent necessary to accept the Notification or take any follow-up action. Personal data that are not relevant to the processing of the Notification shall not be collected and, if accidentally collected, shall be immediately deleted. The deletion of such personal data shall take place within 14 days after the determination that it is not relevant to the case.

8. Policy Compliance

The rules in force within this Policy are subject to relevant laws and regulations relating to whistleblowing and Anti-retaliation procedures and shall be reviewed annually or where there is any change, update or regulatory developments that will affect the business.

It is the responsibility of all Staff to maintain a good understanding of and comply with the requirements of this Policy. The Company may take disciplinary action against staff, including possible suspension or termination of employment, for failure to comply with this Policy or any related policies, standards or procedures.

9. Final provisions

- 1) The Company periodically, at least once a year, assesses the functioning and implementation of the Policy.
- 2) Any changes to this Policy must be in writing and announced to Employees.
- 3) The Policy has been announced in the manner adopted by the Company and shall enter into force on 18 February 2025.

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