

Leadec Sp. z o.o. Internal Reporting Regulations for Legal Violations

In order to implement the provisions of the Whistleblower Protection Act of June 14, 2024, and particularly to prevent legal violations and facilitate reporting thereof, as well as to protect individuals reporting legal violations, the following Internal Reporting Regulations for Legal Violations (the "Regulations") are introduced, applicable to Leadec Sp. z o.o. and its branches.

§ 1

The Regulations cover the principles for reporting unlawful actions or omissions, or actions or omissions aimed at circumventing the law, particularly concerning:

- 1) corruption;
- 2) public procurement;
- 3) financial services, products, and markets;
- 4) anti-money laundering and countering the financing of terrorism;
- 5) product safety and compliance with standards;
- 6) transportation 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 data protection;
- 14) network and ICT systems security;
- 15) the financial interests of the State Treasury of the Republic of Poland, the local government unit, and the European Union;
- 16) the EU internal market, including public law principles of competition and state aid, as well as corporate taxation;
- 17) constitutional freedoms and human and civil rights in relations between individuals and public authorities and not related to the areas listed in points 1)-16),

hereinafter referred to as "Legal Violations."

§ 2

Legal Violation Reports may be submitted by individuals who have obtained information about a Legal Violation in a work-related context, particularly during work performance, work commute, or conversations with colleagues, including:

- a) employees;
- b) temporary workers;
- c) individuals performing work on a basis other than employment;

- d) entrepreneurs;
- e) legal representatives;
- f) partners;
- g) members of Leadec Sp. z o.o.'s governing bodies;
- h) interns;
- i) volunteers;
- j) apprentices,

hereinafter referred to as "Whistleblowers."

§ 3

1. Legal Violation Reports should be submitted to:
 - a) To the entity providing legal counsel for Leadec Sp. z o.o.: Kancelaria radców prawnych D. Malirz, B. Czech Spółka jawna, address: 40-048 Katowice, ul. Kościuszki 44/7, email: kancelaria@prawni.com.pl, phone: +48 32 253 84 97 (Authorized Entity); or
 - b) To the Leadec Sp. z o.o. Compliance Officer, address: 44-102 Gliwice, ul. Toszecka 25 B, email: VIHP-compliance@leadec-services.com or
 - c) Via the Leadec Integrity Line, the reporting channel within the Leadec Group: [leadec – Homepage \(integrityline.com\)](https://www.leadec.com/integrityline)
2. Legal Violation Reports may be submitted:
 - a) in writing,
 - b) electronically,
 - c) orally – by phone or through other voice communication systems, or in person.
3. The Legal Violation Report should include:
 - a) a description of the facts and, if possible, evidence supporting the occurrence of the Legal Violation;
 - b) if possible, an indication of the person(s) who, in the Whistleblower's opinion, committed the Legal Violation.
4. The Report may be anonymous (it does not need to contain a signature that would verify the identity of the Whistleblower).

§ 4

1. The Authorized Entity or the other persons listed in § 3, paragraph 1, will confirm receipt of the report to the Whistleblower within 7 days of receiving it unless the Whistleblower has not provided a mailing address, email address, phone number, or other address for sending confirmation. They will forward a copy of the report for consideration to the Legal Violations Review Committee (the "Committee"), authorized to take follow-up actions, composed of:
 - a) the Chief Financial Officer of Leadec Sp. z o.o.,
 - b) the Human Resources Director of Leadec Sp. z o.o.,
 - c) the Chief Operating Officer of Leadec Sp. z o.o.
2. The following persons cannot be Members of the Committee:
 - a) any person involved in the reported matter;

- b) any person related to or having any other relationship with the Whistleblower or the individual involved in the reported matter in a way that might affect their objectivity – with the obligation to disclose such relationships resting on the person designated to be a Member of the Committee.
- 3. If a person cannot be a Member of the Committee, the Management Board of Leadec Sp. z o.o. will designate other employees of Leadec Sp. z o.o. to serve on the Committee for the given report.
- 4. The Committee will begin an investigation with due diligence immediately after its composition is established.

§ 5

- 1. The Committee's tasks include conducting an investigation aimed at objectively reviewing the Report with due diligence.
- 2. The investigation should not exceed 3 months from the date of confirmation of the report receipt, as referred to in §4, paragraph 1, or, in the absence of a confirmation, within 3 months of 7 days after the internal report was submitted.
- 3. During the investigation, the Committee may, without limitation:
 - a) request the Whistleblower to provide additional clarifications to specify and verify the subject of the complaint;
 - b) request oral or written explanations on issues relevant to the investigation from individuals whose input is essential;
 - c) seek expert opinions to evaluate the collected material.
- 4. The persons mentioned in paragraph 3 are obligated to actively and timely cooperate with the Committee and to truthfully present the facts and circumstances of the case.

§ 6

- 1. After completing the investigation, the Committee will provide the Whistleblower with feedback, including whether a violation of the law was confirmed or not, and the measures that have been or will be taken in response to the violation, in written or electronic form.
- 2. The maximum deadline for providing feedback to the Whistleblower is 3 months from the confirmation of the report receipt, as referred to in §4, paragraph 1, or in the absence of a confirmation, within 3 months of 7 days after the report was submitted, unless the Whistleblower has not provided contact details. For anonymous reports, Leadec Sp. z o.o. is not obligated to provide feedback unless the Whistleblower submits contact details.
- 3. If a legal violation is confirmed, Leadec Sp. z o.o. must take all legally available measures to remedy the violation or punish its perpetrators, including reporting the violation to the relevant administrative or law enforcement authorities.

§ 7

From December 25, 2024, regardless of the Violation Reports covered by these Regulations, the Whistleblower has the right to Report Violations to:

- a) the Ombudsman,

- b) public authorities,
- c) where applicable, institutions, bodies, or organizations of the European Union,

in accordance with the principles set forth in the Whistleblower Protection Act of June 14, 2024.

§ 8

1. The investigation regarding the Report is confidential.
2. Persons participating in the investigation on behalf of Leadec Sp. z o.o., particularly members of the Committee, are obligated to maintain confidentiality concerning any information obtained during the process.
3. The Whistleblower is entitled to the protections provided by law, including the Whistleblower Protection Act, particularly protection against retaliation and disciplinary measures, provided the Whistleblower had reasonable grounds to believe that reporting or public disclosure was necessary to reveal a legal violation.

§ 9

1. The original documents related to the review of the Report will be handed over and stored by the Committee.
2. Reports are recorded in the Internal Reporting Register maintained by the Human Resources Director.

§ 10

Upon receiving a report, Leadec Sp. z o.o. processes personal data to the extent necessary to accept the report or take any follow-up actions. Personal data irrelevant to the review of the report will not be collected, and if collected accidentally, will be immediately deleted. The deletion of such personal data will occur within 14 days after determining its irrelevance to the case. Individuals accepting reports or performing follow-up actions are obligated to comply with personal data protection laws.

§ 11

For Reports not regulated by these Regulations, the applicable laws, particularly the Whistleblower Protection Act of June 14, 2024, will apply.

§ 12

1. These Regulations come into force 7 days after being communicated to Employees in the manner adopted by Leadec Sp. z o.o.
2. Any changes to the Regulations require written form under penalty of nullity.
3. Employees of Leadec Sp. z o.o. are obligated to familiarize themselves with the content of these Regulations.