

## Internal Procedure for Reporting Breaches and Taking Follow-up Actions at Exact Forestall sp. z o. o.

*consolidated text of 24 January 2025, including the amendment made by the resolution of the Management Board of Exact Forestall sp. z o. o. on 23 January 2025, consulted with employee representatives on 19 December 2024.*



### Admission

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This document (the "Procedure") describes the rules for reporting **breaches** at Exact Forestall sp. z o.o. ("Exact Forestall"), in accordance with the Act of 14 June 2024 on the protection of whistleblowers (the "Act"). In particular, the Procedure applies to all persons who work for **Exact Forestall**. You will learn from it:

- what a **Breach** is, and therefore what you can report;
  - how you can make a report;
  - how we protect **Whistleblowers**, and
  - how we process reports.
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We have created this **Procedure** because we care about conducting business in accordance with the law and creating an ethical workplace. We adhere to the principle of zero tolerance for **Breaches**. The principles we have described here are intended to allow us to detect them more easily and to counteract their effects more effectively. We oppose all forms of retaliation against **Whistleblowers** and protect the confidentiality of their identities and the confidentiality of reports.

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### How to understand the terms in this Procedure?

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*In this section, you will find important definitions.*

When we write:

- **You** – we mean you if you are a **Whistleblower**.
  - **We** mean us, i.e. **Exact Forestall**.
  - **Platform** – we mean a dedicated and secure form that you can use to make a report, available at: <https://whistleblow.exactforestall.com/>
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The rest of the terms that we have defined with a capital letter and **bolded**. We explain them in the Procedure.

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This section explains what a Breach is that you can report.

1. A **Breach** is any event or action that is illegal or intended to circumvent the law. The **Breaches** that may be reported in particular are **Breaches** occurring in the following areas:

Corruption	Procurement	financial services, products and markets,	counteracting money laundering and terrorist financing ("AML"),
product safety and compliance;	transport safety,	Environmental	radiation protection and nuclear safety,
food and feed safety;	animal health and welfare,	public health,	consumer protection,
protection of privacy and personal data,	security of networks and ICT systems,	internal market of the European Union,	public competition rules,
the financial interests of the State Treasury of the Republic of Poland, local government units and the European Union,	public aid rules,	corporate taxation;	constitutional freedoms and rights of man and citizen – occurring in the relations of an individual with public authorities.

2. Any other incident that is not in accordance with labor laws or the Exact Forestall Code of Ethics or other policies, procedures and instructions adopted by Exact Forestall are also Breaches.
3. You may report any **Breach** that you know or reasonably suspect that:
  - a. happened in the past,
  - b. takes place currently or
  - c. may become a reality in the future.
4. The **Breach** must be related to the performance of work for us, the provision of services to us, the supply of goods or the performance of a function within an **Exact Forestall** body.

*Example:* An employee of our supplier who provides us with the equipment we need to repair car parts may report the **Breach** committed by our employee.



## How can you become a Whistleblower?

In this section, you will learn how to report a **Breach** and become a **Whistleblower**.

5. You can report a **Breach** if you work for or for **Exact Forestall**. This means that you can report a **Breach** if you are our: employee, temporary worker, co-worker under a civil law contract, intern, apprentice, volunteer, you provide services to us or provide goods as an entrepreneur, you are a person performing work under the supervision and direction of a contractor, subcontractor or supplier of **Exact Forestall**, or you are a member of a body, proxy or shareholder of **Exact Forestall**tags.
6. You can also report a **Breach** when it has occurred:
  - a. before entering into **an employment or other legal relationship with Exact Forestall** on which the work, services, goods or functions are based; or

*Example:* A recruiting employee reports a **Breach** related to the recruitment process.

- b. after the termination of such intercourse.

*Example:* When you leave **Exact Forestall supplier**, an employee of that supplier reports a **Breach** of Service Provision to us.

7. **Breaches** are reported to the Legal Department:



1. via a dedicated **Platform**;
2. via a dedicated e-mail box operated by the person responsible for accepting **Applications**: [whistleblow.pl@exactforestall.com](mailto:whistleblow.pl@exactforestall.com)
3. by sending a registered letter in a double envelope with the necessary notation on the inner envelope "APPLICATION OF THE WHISTLEBLOWER" to the address: EXACT FORESTALL SP. Z O.O., ul. Powstańców Śląskich 95/lok. 2.B.02, 53-332 Wrocław



requesting a face-to-face meeting (the "**Meeting**") by addressing the **Commission** through the Platform. The **Commission** will arrange a **Meeting** (either in person or online) within 14 days of receiving it on the **Platform**.

8. The Legal Department is responsible for accepting the **notifications**.
9. **The Platform** is available 24/7 and ensures complete data confidentiality. Unauthorized persons cannot access the information covered by the notification.
10. A written or e-mail notification of a Breach should contain a clear and complete explanation of the subject matter of the Breach and should contain at least the following information:
  - a. the date and place of the Breach or the date and place of your obtaining information about the Breach,
  - b. a description of the specific situation or circumstances giving rise to the possibility of the Breach;

- c. indication of the entity affected by the Breach,
- d. indication of possible witnesses to the Breach,
- e. an indication of all evidence and information available to you that may be helpful in the process of handling the Infringement.

**After submitting the notification via the Platform , write down its number and password. This will be your contact address through which we will contact you and provide feedback.**

- 11. With your consent, **the Meeting** will be documented by a recording or minutes. You can check and correct the protocol before you sign it.

## SUMMARY

A "whistleblower" is only a person who meets all of the above conditions, i.e.:

- reports a **breach**,
- does so by means of the communication channels referred to in point 7 above,
- is one of the persons listed in points 5 or 6.

With regard to persons who are not **Whistleblowers**, we do not apply the principles described in this **Procedure**.



## Do we consider anonymous reports?

*In this section, you will learn about the differences in how anonymous reports are handled.*

- 12. You can report both with your personal data and anonymously. Anonymous notifications are generally considered in the same way as notifications sent with your personal data, with the following modifications:
  - a. if you do not respond to our attempts to contact you, e.g. via the **Platform**, if you have made a report using the **Platform**, we are unable to receive additional information that may be needed to verify your notification. Although we will exercise due diligence to explain the notification in the best possible way, the inability to obtain more detailed information needed to explain it may result in its rejection;
  - b. we can limit the verbosity of the feedback. This principle is intended to reduce the risk of disclosure to a person whose identity we do not know of sensitive information about the investigation and persons involved in the **Breach**;
  - c. we do not guarantee full protection against retaliation because we do not know who to protect.
- 13. If the identity of an anonymous **Whistleblower** is disclosed or you confirm it yourself, we will treat you as the person who made the personal notification – in particular, you are entitled to full protection and access to feedback.



## What are your rights?

*In this section, you will learn how we protect **Whistleblowers**.*

14. Once you have submitted your notification, we provide:
  - a. conducting a thorough investigation,
  - b. protection of identity and confidentiality of the fact of making a notification,
  - c. protection against retaliation,
  - d. the right to receive feedback.
15. You also have the right to make an external notification.

## Fair investigation



16. We guarantee you that:
  - a. We will thoroughly explain the circumstances of the case. The Director of the Legal Department will set up an impartial panel of investigators (the "**Commission**") to carefully analyze the information gathered to understand exactly what happened and what the consequences are. It consists of a representative of the Legal Department, the Director of the Human Resources Department and a member of the Management Board who is not related to the scope of the case under consideration. The **Commission** may also be composed of external experts or other persons appointed unanimously by the members of the **Commission**, after their prior written authorization. **The Commission** will gather evidence, review available documents and, if necessary, interview people with knowledge of the **Breach**, including you;

*Example:* When reporting a personal data **Breach**, we will review the applicable procedures, disclosure obligations or other relevant documents. We will then consult with impartial data protection lawyers and talk to those involved in the **Breach**.

- b. Your notification will be investigated by impartial persons who are independent of the persons involved in the reported **Breach**. If the notification concerns the Director of the Legal Department, a representative of the Legal Department, the Director of the Human Resources Department or a member of the Management Board, then the notification is sent to the President of the Management Board, who appoints **other members from among the persons who guarantee objectivity and impartiality** in place of the excluded members of the Commission.

*Example:* Only persons who are not related to the case will be appointed to **the Commission** and this will not result in a conflict of interest.

- c. after clarifying the notification, we will take appropriate follow-up actions with due diligence, such as: repairing the damage caused, changing the organizational structure or competences, or imposing penalties on persons involved in **the Breach**. If necessary, we will change procedures, methods of operation or conduct training to avoid similar **Breaches** in the future.

*Example:* If the investigation confirms a **Breach** in the area of invoicing (e.g. falsification of invoices), we will compensate the aggrieved party for the alleged losses and take disciplinary action against the violator.

## Identity protection and confidentiality of the fact of making a notification



17. We are committed to protecting your identity, the identity of the person to whom the notification relates, and the third party named in the notification. All persons who explain the notification shall keep confidential:
  - a. the fact of their involvement in this process,
  - b. any information obtained in connection with the notification – this applies in particular to your personal data, the person to whom the notification relates and the person who is alleged to have committed the **Breach** or another person indicated in the notification,
  - c. any action taken to clarify the notification.
18. We may disclose any data that may allow you to be identified (even indirectly) to other persons only on the basis of your prior, explicit consent. The exception is the disclosure of data:
  - a. competent authorities when such an obligation arises from the law (e.g. for the purposes of investigations conducted by public authorities or court proceedings – in particular to ensure the rights of defense of the person to whom the report relates);
  - b. members of **the Commission** after ascertaining their impartiality and prior written authorization and confidentiality obligation – if it is necessary to clarify the matter and eliminate the **Breach**.

*Remark!* In the case of notification that concern your individual interests (e.g. you are the direct victim of the reported incident), it may not be possible to clarify the matter without revealing your identity. Such a case may require conversations with people who may guess that you are the **Whistleblower** or disclosure of this information to them. In such cases, we encourage you to consent to the disclosure of your identity in advance. Please be assured that the people we speak to will be bound to confidentiality and we will protect you from any form of retaliation. Otherwise, it may not be possible to explain the matter in a reliable way.

## Protection against retaliation



19. Any form of retaliation is prohibited. We will counteract any retaliation against:
  - a. You
  - b. A person who helps you make a notification

*Example:* a witness to a **Breach** who provided you with information about it.

- c. To people related to you;

*Example:* family, friends, and others who are close to you.

- d. A legal entity that you own, work for, or otherwise have a relationship with.

*Example:* terminating a contract or boycotting your company's operations.

20. By retaliation, we mean any direct or indirect act or omission that is taken against the persons indicated in the point above in connection with a notification that does not occur for objective and duly justified reasons. Retaliation is aimed at worsening the legal or factual situation of these people and punishing them for reporting. Retaliation is also a threat or attempt to do so.

*Example:* refusal to establish an employment relationship, termination of employment, omission from promotions, discrimination, mobbing, unfavorable change in employment conditions or remuneration.

21. Anyone who experiences or knows of any retaliation should immediately report it under the same conditions as reporting **Breaches**.

## Right to receive feedback



22. We will keep you informed of the progress of the case during the proceedings:
- we will confirm receipt of your notification – within a maximum of 7 days from its receipt;
  - we will inform you of the planned or taken follow-up action and the reasons for such action – within a reasonable period of time, which will not exceed 3 months from the confirmation of receipt of the notification.
23. We will provide you with feedback in the manner indicated by you in the request (electronically or in writing), unless you do not provide us with contact details to which feedback should be provided. You can also always ask the person responsible for receiving your case directly for additional information about the status of your case.

## Right to make an external notification



24. You can always report a **Breach** to the Ombudsman and the relevant public authorities of Polish or the European Union, bypassing the path described in this **Procedure**, in accordance with the **Act**.
25. However, we encourage you to report **Breaches** internally first, because:
- We have established this **Procedure** and provide secure reporting channels to effectively respond to **Breaches** and prevent them from occurring in the future;
  - we provide you with a number of rights, such as protection against retaliation, confidentiality of reporting and identity protection, and the right to feedback;
  - we are closer to you and the case, so we will conduct the investigation faster and more effectively.



## What are your responsibilities?

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*In this section, you will find out what your responsibilities are as a **Whistleblower**.*

26. After submitting your notification:

- a. do not interfere with the proper course of the reporting procedure,
- b. keep the fact of making the notification and all communication and information obtained related to the notification confidential,
- c. at the request of the **Commission**, assist in clarifying the notification to the extent necessary.

*Remark!* Maintaining the confidentiality of the fact of making a notification is particularly important from the perspective of our ability to conduct an effective investigation. Revealing the fact that you have made a report will make it much more difficult for you to protect yourself from retaliation and disrupt the work of the **Commission**, which is supposed to protect your identity. Such disclosure may also deprive you of the protection guaranteed by the **Act**. If you feel that your report is not being properly investigated, please contact the members of the **Committee** again directly or through the dedicated communication channels referred to in point 7.



## What is the liability for violation of the Procedure?

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*In this section, you will find out what liability is incurred by violators of this Procedure.*

27. A breach of the Procedure may be grounds for legal and disciplinary liability of the person who committed such a breach.
28. Criminal liability under the **Act** or disciplinary liability is subject in particular to persons who:
  - d. prevent or hinder the submission of a notification,
  - e. take retaliatory action,
  - f. breach the duty of confidentiality,
  - g. knowingly report false information or assist in such reporting,
  - h. make notifications in bad faith, e.g. by using the reporting system for personal gain or to obtain undue protection from **Whistleblowers**.



## Final provisions

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*We have included other relevant information in this section.*

29. In accordance with the **Act**, we keep a register of internal notifications and we are the administrator of the data collected in them.
30. We inform about the provisions of the **Procedure** :
  - a. persons applying for work on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or delivery of goods or performance of



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functions at **Exact Forestall** , along with the commencement of recruitment or negotiations preceding the conclusion of the contract,

b. workers before they are allowed to work.

31. **The Procedure** is consulted with the representatives of the persons performing the work. Such consultations last from 5 to 10 days from the presentation of the content of the **Procedure** to the representatives.

32. **The Procedure** comes into force 7 days after it is communicated to the persons performing the work.



## Attachments

Appendix 1: Information clause – personal data

Annex 2: General authorization

Appendix 3: Authorization for a specific case

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### Information clause

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*From this clause you will learn how we process personal data in connection with the submission of a report.*

#### INFORMATION CLAUSE

##### concerning the processing of personal data of the reporting person – the whistleblower and persons assisting in the notification

1. The administrator of personal data is Exact Forestall sp. z o. o., Aleja NMP 49/12, 42-217 Częstochowa (KRS: 0000729296).
2. Contact details of the data protection officer: address indicated above (with the note "GDPR") or [odo.exf@exactforestall.com](mailto:odo.exf@exactforestall.com).
3. Personal data will be processed for purposes related to handling the whistleblower's notification:
  - a) enabling the reporting of a breach of the law, as well as the fulfilment of legal obligations in the field of handling the report: taking follow-up actions, including verifying the notification, further communication with the whistleblower, including requesting additional information and providing feedback to the whistleblower; the legal basis for the processing of personal data will be the fulfilment of legal obligations to which the controller is subject and the pursuit of important public interests;
  - b) disclosure of the identity of the person reporting the breach, the basis for processing will be the whistleblower's explicit consent;
  - c) implementation of the legitimate interests of the Administrator, which are:
    - (i) counteracting breaches of the law in our organization;
    - (ii) protection against claims and pursuing own claims by the Administrator.
4. The recipients of personal data may be entities providing services to the Administrator, such as: services related to the receipt of a report and conducting proceedings, ICT services, legal services, postal and courier services.
5. The data will be stored for a period of 3 years after the end of the calendar year in which the follow-up actions as a result of the notification were completed or after the end of the proceedings initiated by these actions.
6. Your rights:
  7. access to the content of their data and rectify, delete, limit processing, transfer data;
  8. objection (refers to data processing based on legitimate interest);
  9. lodging a complaint with the President of the Office for Personal Data Protection (we suggest that you first clarify doubts with the administrator);
  10. in the case of personal data that is processed on the basis of consent – the right to withdraw consent at any time; However, the withdrawal of consent does not affect the lawfulness of the processing that was carried out on the basis of consent before its withdrawal.
11. Providing personal data is voluntary, and you can also report anonymously.
12. The administrator does not make decisions. which is based solely on automated processing, including profiling.