

Gobarto Group whistleblowing and whistleblower protection procedure

1 GENERAL PROVISIONS

§ 1 This Procedure for Whistleblowing and Whistleblower Protection in the Gobarto Group is intended to implement and apply, within Gobarto SA and its subsidiaries, a consistent and transparent set of rules and methods for reporting breaches of the law and internal regulations of the Gobarto Group or its individual companies, including the protection of individuals who report such breaches.

§ 2 This Procedure ensures compliance with the provisions of:

- a) the Act of 29 July 2005 on Public Offering and the Conditions Governing the Introduction of Financial Instruments to Organised Trading and Public Companies (Journal of Laws 2022, item 2554, consolidated text of 9 December 2022, as amended), in particular Article 97d thereof, and

- b) the Act of 23 May 2024 on the Protection of Whistleblowers (Journal of Laws 2024, item 928).

§ 3 The Procedure was subject to consultations with employee representatives in all Gobarto Group companies where, as of 1 July 2024, at least 50 persons were employed (counted as full-time equivalents), including those under civil law contracts.

§ 4 The Procedure applies to all Employees as defined in § 7 below.

§ 5 Gobarto Group stakeholders other than Employees may report breaches of legal provisions, internal regulations, and ethical principles in force in the Gobarto Group, including in particular any violations or risks related to human rights. Such reports may be submitted, among others, via the dedicated whistleblowing platform available at www.gobarto.pl. Gobarto will review all such reports. In these cases, this Procedure does not apply.

§ 6 The responsibility for implementing and applying the Procedure rests with the President of the Management Board of Gobarto and the Presidents of the Management Boards of other Gobarto Group Companies.

§ 7 For the purposes of this Procedure, the following definitions apply:

Legal Department - the Legal Department of Gobarto;Gobarto;

Follow-up measures - actions taken by the Company to verify the validity of the allegations set out in the report and to prevent the breach of law referred to therein, in particular investigative proceedings, actions aimed at the recovery of financial resources, or the closure of proceedings under the Procedure;

Retaliation - any direct or indirect act or omission in a Work-related context that results from a report and infringes or may infringe the rights of the Whistleblower or causes or may cause unjustified harm to the Whistleblower, including the initiation of unjustified proceedings against them;

Gobarto - Gobarto Spółka Akcyjna with its registered office in Warsaw;

The Gobarto Group - Gobarto and its subsidiaries;

Breach report - information, including reasonable suspicion, regarding an actual or potential breach of law or internal regulations in force in the Company or the Gobarto Group, including ethical principles, that has occurred or is likely to occur, or information about an attempt to conceal such a breach;

Feedback - information provided to the Whistleblower about planned or undertaken Follow-up measures and the reasons for them;

Work-related context - past, current or prospective professional activities based on an employment relationship or other legal basis for carrying out work, services or functions, under which the information in the Breach report was obtained and where there is a risk of Retaliation;

Investigative Committee - - an ad hoc committee, convened if necessary, comprising experts who assist in reviewing the Breach report and determining Follow-up measures;

Employee - any individual who is employed by the Company under an employment contract; is a temporary employee; performs work for the Company under a civil law contract, including as a sole proprietor (self-employed); is a shareholder or partner of the Company; is a member of a corporate body or an authorised representative; is a trainee, intern or volunteer; performs work under the supervision and direction of the Company's contractor, subcontractor or supplier, including under a civil law contract.

President of the Management Board - the President of the Management Board of Gobarto;

Procedure - this Procedure for Whistleblowing and Whistleblower Protection in the Gobarto Group;

Chairperson of the Supervisory Board - the Chairperson of the Supervisory Board of Gobarto;Gobarto;

The Company - any company within the Gobarto Group, including Gobarto SA;Gobarto S.A.;

Whistleblower - an Employee who submits a Breach report under the Procedure, based on information obtained in a Work-related context or in the course of recruitment or other pre-contractual negotiations;

Act on Public Offering - the Act of 29 July 2005 on Public Offering and the Conditions Governing the Introduction of Financial Instruments to Organised Trading and Public Companies (Journal of Laws 2022, item 2554, consolidated text of 9 December 2022, as amended);

Whistleblower Protection Act - the Act of 23 May 2024 on the Protection of Whistleblowers (Journal of Laws 2024, item 928). (Dz.U.2024.928).

§ 7

2 MATERIAL SCOPE OF THE PROCEDURE

§ 1 This Procedure applies to all reports concerning acts or omissions that are unlawful or intended to circumvent the law, particularly in the following areas:

- a) obligations arising under the Act on Public Offering;
- b) corruption;
- c) public procurement;
- d) financial services, products and markets;
- e) prevention of money laundering and terrorist financing;
- f) product safety and compliance;
- g) transport safety;

This Procedure applies to reports concerning breaches of the law and of internal regulations of the Gobarto Group, including breaches of ethical principles.

- h) protection of the environment;
- i) radiation protection and nuclear safety;
- j) food and feed safety;
- k) animal health and welfare;
- l) public health;
- m) consumer protection;
- n) protection of privacy and personal data;
- o) network and ICT systems security;
- p) the financial interests of the State Treasury of the Republic of Poland, local government bodies, and the European Union;
- q) the internal market of the European Union, including competition and State aid rules, and corporate tax law.

§ 2 This Procedure also applies to reports concerning acts or omissions that are contrary to internal regulations in force in the Gobarto Group or individual Companies, including with respect to ethical principles. However, such breaches are not subject to external reporting as referred to in Chapter 6 of the Procedure.

3 WHISTLEBLOWER PROTECTION

§ 1 A Whistleblower is entitled to protection under this Procedure and the Whistleblower Protection Act from the moment they submit a Breach report, provided they had reasonable grounds to believe that the underlying information was accurate at the time of reporting and that such information constitutes a Breach report.

§ 2 No Retaliation, nor any threat or attempt thereof, may be directed against a Whistleblower. A Whistleblower who has been subjected to Retaliation has the right to claim compensation in an amount no less than the average monthly salary in the national economy for the previous year, as published for pension purposes in the Official Gazette of the Republic of Poland "Monitor Polski" by the President of Statistics Poland, or the right to non-pecuniary damages.

The Whistleblower is protected under this Procedure provided they had reasonable grounds to believe that the information they reported constituted a breach of the law or internal regulations, including ethical principles.

§ 3 Legal protection against Retaliation also extends to persons who assist a Whistleblower in submitting a report in a Work-related context, and to persons connected with the Whistleblower who may be subject to Retaliation, including co-workers or family members.

§ 4 The submission of a report may not serve as grounds for holding a Whistleblower liable, including disciplinary or civil liability for any harm caused by an alleged violation of the rights of others or of legal obligations – in particular with respect to defamation, personal rights, copyright, personal data protection, or obligation of secrecy, including business secrets – provided the Whistleblower had reasonable grounds to believe the report was necessary to disclose a breach of law.

- § 5 The rights set out in this chapter and Chapter 2 of the Whistleblower Protection Act may not be waived, nor may the Whistleblower accept liability for any harm arising from the submission of a report. This does not apply to liability for harm caused by knowingly submitting false information.
- § 6 A Whistleblower who has been subjected to Retaliation, or who suspects they may become a target of such actions, should promptly report the matter to the President of the Management Board or the Chairperson of the Supervisory Board, as appropriate.
- § 7 Subject to the condition set out in § 1 above, the same protection applies to a Whistleblower who submitted a Breach report anonymously, should their identity subsequently be revealed.
- § 8 Any person who suffers harm as a result of a Whistleblower knowingly submitting false information may seek compensation or non-pecuniary damages from the Whistleblower for the infringement of personal rights.

4 INTERNAL REPORTING

- § 1 Breach reports may be submitted either **openly (while maintaining confidentiality) or anonymously**.
- § 2 In the case of an open report, the Whistleblower's personal data (i.e., data that could reveal their identity) are not subject to disclosure to unauthorised persons, unless the Whistleblower gives explicit consent or such disclosure is required by law as a necessary and proportionate measure in connection with investigative proceedings conducted by public authorities, or preparatory or judicial proceedings before a court – including where it is needed to safeguard the right of defence of the individual named in the report.
- § 3 Across the Gobarto Group, the Legal Department is responsible for receiving Breach reports, acknowledging receipt, and providing Feedback. The Companies referred to in § 3 of Chapter 1 of the Procedure have entered into appropriate agreements with Gobarto in this respect, in accordance with Article 28(1) of the Whistleblower Protection Act, and have authorised representatives of the Legal Department to carry out the above activities pursuant to Article 27(2) of the Act. This does not relieve the Company to which the report pertains of its obligations towards the Whistleblower, particularly with respect to ensuring confidentiality, providing Feedback, and undertaking Follow-up measures.

§ 4 Breach reports in the Gobarto Group may be submitted via the following channels:



- a) by mail to **GOBARTO SA, ul. Wspólna 70, 00-687 Warsaw, Poland**, with the envelope marked "Whistleblower"; or
- b) by email to: **naruszenie.zarzad@gobarto.pl** (for breaches committed by an Employee who is not a member of the Gobarto Management Board – the report will be forwarded to the President of the Management Board), or to: **naruszenie.rada@gobarto.pl** (for breaches committed by a member of the Gobarto Management Board – the report will be forwarded to the Chairperson of the Supervisory Board); or
- c) in person by reporting directly to a representative of the Legal Department; or
- d) verbally via telephone or video call with a representative of the Legal Department at **+48 22 31 99 305**; or
- e) via the dedicated whistleblowing platform available at **www.gobarto.pl** (**www.sygnaapp.pl/system-zgloszen-wewnetrznych/gobarto/**), which also enables anonymous reporting.

or accessed by scanning the adjacent QR code.

§ 5 The Whistleblower should provide as much information as possible about the reported breach, including any details concerning the individual(s) responsible or potentially responsible for the breach. Supporting materials such as documents, photographs, or recordings may be attached, and witnesses may be indicated. The report should clearly identify the Gobarto Group Company to which the breach relates.

§ 6 If a Whistleblower submits a request for a direct meeting with a representative of the Legal Department to report a breach as described in § 3(c) above, such a meeting will be arranged within fourteen (14) days of the date of the request. It will take place at a location appropriate to the Whistleblower's place of work and in a manner that ensures the confidentiality of both the conversation and the Whistleblower's personal data. The request may be submitted in any form, e.g., by email, telephone, in person, or in writing.

§ 7 With the Whistleblower's consent, a Breach report made verbally, by phone or via video call may be recorded. If consent is not given or recording is not possible, the Legal Department representative receiving the report will prepare a written record that accurately reflects the conversation or meeting. The Whistleblower may then review the record, introduce corrections, and approve it by signing.

- § 8** The Legal Department acknowledges the report within seven (7) days from the date of its receipt.
- § 9** If a Breach report is submitted anonymously, both its receipt and any Follow-up measures will be carried out in the same manner as for open reports, except that the Whistleblower's identity has not been disclosed. Should their identity later be disclosed, all provisions regarding data confidentiality and protection from Retaliation will apply.
- § 10** If the Breach report concerns the Legal Department or any of its employees, whether directly or indirectly, it must be submitted to the President of the Management Board. In such cases, the President shall, in accordance with Article 25(1) of the Whistleblower Protection Act, designate an appropriate organisational unit or individual to handle the report and assume all responsibilities otherwise assigned to the Legal Department under this Procedure.
- § 11** The Whistleblower and any other person who becomes privy to any information concerning the Breach report, its investigation, or the fact that such a report has been submitted, are required to treat this information as strictly confidential and must not disclose or discuss it, even with one another. personal rights.
- § 12** The person who receives the Breach report will notify the Company concerned. If deemed appropriate to ensure full clarification of the matter or to maintain impartiality, they may also notify the President of the Management Board or the Chairperson of the Supervisory Board.

5 FOLLOW-UP MEASURES

- § 1** The Company concerned by the Breach report is required to take appropriate Follow-up measures with due diligence. In the Companies referred to in § 3 of Chapter 1 of this Procedure, Follow-up measures are undertaken by the chief accountant, or – if the position does not exist or the person is unavailable – by another employee responsible for the Company's financial matters, as designated by the Management Board. In Gobarto and all remaining Companies, responsibility for carrying out Follow-up measures lies with the Legal Department.
- § 2** Follow-up measures must first address the verification of the validity of the allegations contained in the Breach report. To this end, the person or entity responsible for the Follow-up measures will analyse the information and documents provided by the Whistleblower and will then, at their discretion, take further steps, such as:
- a) obtaining additional documents that may be relevant to clarifying the matter;
 - b) interviewing any potential witnesses;
 - c) interviewing the person(s) identified in the Breach report;
 - d) seeking expert opinions, if necessary or advisable to clarify the matter.

- § 3** In order to fully clarify the case covered by the Breach report, the person or entity responsible for the Follow-up measures may, if necessary, convene an ad hoc Investigative Committee. Members of the Investigative Committee should ensure impartiality and independence, and possess relevant expertise to clarify the case.
- § 4** The findings from the actions described in § 2 above, together with the opinion of the Investigative Committee (if one was appointed), are submitted – subject to § 6 below – to the President of the Management Board of the Company concerned and the Management Board of Gobarto. If it is established that a breach occurred, this report must also include recommendations for further Follow-up measures, including steps to eliminate the breach, remedy any resulting harm, recover financial resources, and take appropriate action with respect to the individual(s) found to be responsible.
- § 5** Immediately, but no later than ten (10) days from receipt of the report referred to above, the President of the Management Board of the Company must either accept all or some of the recommendations, or reject them entirely. Based on this decision of the president of the Management Board of the company, further Follow-up measures will be carried out in accordance with the accepted recommendations, or relevant instructions will be issued to the appropriate organisational units of the Company.
- § 6** If the Breach report concerns members of the Management Board of a Company, whether directly or indirectly, the report referred to in § 4 above must be submitted exclusively to the President of the Management Board, who then makes the decisions specified in § 5. If the Breach report concerns members of the Management Board of Gobarto, whether directly or indirectly, the report referred to in § 4 above must be submitted to the Chairperson of the Supervisory Board, who then makes the decisions specified in § 5.
- § 7** The Company, through the person or entity designated in § 1 above, will provide Feedback to the Whistleblower within three (3) months of the date on which the report was acknowledged, or – if no acknowledgement is issued – within three (3) months of the expiry of a seven-day period from the date of submission.

6 EXTERNAL REPORTING

- § 1** An Employee may report a breach of the law in any of the areas listed in § 1(b)–(q) of Chapter 2 of this Procedure to the Commissioner for Human Rights, a competent governmental or local authority, or another public body with jurisdiction in the relevant area. Where appropriate, reports may also be submitted to institutions or bodies of the European Union (external reporting).
- § 2** Reports to the Commissioner for Human Rights or other public authorities may be submitted in writing (by post or email) or verbally, using the contact details provided by the respective institution.

- § 3** If the Whistleblower is unsure which public authority is competent to handle the matter, they may report a breach of the law to the Commissioner for Human Rights. The Commissioner will verify whether the report qualifies as an external report within the meaning of the Whistleblower Protection Act. If so, the Commissioner will determine the appropriate public authority and forward the report accordingly.
- § 4** A Whistleblower who provides contact details (postal or email address) will receive a notification from the Commissioner for Human Rights indicating whether the report was forwarded, specifying the date and the authority to which it was forwarded, or explaining the reasons for not forwarding it. Any other public authority to which the report is submitted by the Whistleblower and which considers itself not competent will follow the same procedure.
- § 5** Both the Commissioner for Human Rights and the other public authorities competent in the areas listed in § 1(b)-(q) of Chapter 2 have established procedures for receiving external reports, which are made available on their respective websites.
- § 6** External reports may also be submitted anonymously.

7 REGISTER OF REPORTS

- § 1** The Legal Department maintains the register of Breach reports for Gobarto and for Companies other than those listed in § 3 of Chapter 1 of this Procedure. The remaining Companies maintain their own separate registers of reports.
- § 2** Each register of reports includes:
- a) the report number;
 - b) the subject of the breach;
 - c) the personal data of the Whistleblower and the person concerned by the report (only to the extent necessary for identification);
 - d) the Whistleblower's contact details;
 - e) the date of the report;
 - f) information on the Follow-up measures undertaken;
 - g) the date of case closure.
- § 3** The data recorded in the register of reports will be retained for a period of three (3) years following the end of the calendar year in which the Follow-up measures were completed or the proceedings initiated by those measures were concluded.

8 MONITORING OF THE PROCEDURE

- 1 The Legal Department will prepare annual reports on the implementation of the Procedure and submit them to the President of the Management Board, together with any proposals for amendments aimed at improving its effectiveness.
- 2 The first report will cover the period during which the Procedure was in force in 2024.
- 3 The President of the Management Board may instruct the Legal Department to prepare a report for any period during which the Procedure is in force.
- 4 The Companies must actively participate in and support the Legal Department in the preparation of the reports. They are also required to submit to the Legal Department any concerns or comments regarding the functioning of the Procedure, as well as any recommendations for its amendment.
- 5 The report will be submitted to the President of the Management Board within two (2) months of the end of the reporting period. It will also be presented at the Gobarto Management Board meeting held within three (3) months of the end of the reporting period.
- 6 At a minimum, the portion of each report relating to a given Company will also be provided to the President of the Management Board of that Company.
- 7 Each report shall include at least the following information:
 - a) the total number of reports;
 - b) the number of reports broken down by the reporting method;
 - c) the number of reports fully or partially confirmed as valid;
 - d) the thematic scope of the reports;
 - e) the number of instances in which the Feedback deadline was not met;
 - f) any recommendations for amending the Procedure to enhance its effectiveness;
 - g) and any recommendations concerning how the Procedure is communicated to Employees.
- 8 If deemed necessary, the President of the Management Board will instruct either an Employee who is not directly involved in the implementation of the Procedure or an external entity to carry out a random audit of compliance with the Procedure.

9 FINAL PROVISIONS

- § 1 The Procedure shall be duly communicated or delivered to all Employees as follows:
- a) Employees who have a work email account will receive the Procedure by email;
 - b) Employees who do not have a work email account will have the Procedure communicated to them via a notice posted on the workplace bulletin board;

- c) The Procedure will be provided to job candidates at the start of the recruitment or negotiation process, and to new Employees along with other onboarding materials;
- d) Throughout its period of validity, the Procedure will remain available on the Gobarto Group's Workflow network;
- e) The Legal Department will provide the Procedure to any Employee upon request;
- f) The Procedure will also be available for download throughout its term on the website www.gobarto.pl and the dedicated whistleblowing platform provided there.

§ 2 The Procedure shall enter into force seven (7) days after it is announced or delivered to Employees in accordance with § 1 above, with the proviso that the provisions of Chapter 6 shall apply as of 25 December 2024.

§ 3 From the date of its entry into force, the Procedure and generally applicable legal provisions shall apply to all Breach reports submitted.

§ 4 Breach reports submitted before the entry into force of the Procedure shall be subject to the internal regulations previously in force within the Gobarto Group.