

INTERNAL REPORTING PROCEDURE
LOT CREW SP. Z O.O.

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Glossary of definitions and abbreviations

Report	Oral or written submission of information about a Violation to the Company.
Form	Form for reporting violations, available at: https://pgl.whiblo.pl
Register	Register of reported violations maintained by the designated entity.
Procedure	This Internal Reporting Procedure of LOT Crew sp. z o.o.
Coordinator	The person or unit designated at the Company and responsible for conducting internal investigations of Violations.
Violation	An act or omission of an Associate or a Third Party that constitutes a breach of law, internal regulations and ethical standards of the Company.
Internal Investigation	A preliminary investigation launched by the Coordinator, which begins upon confirmation of receipt of a report.
Whistleblower	A natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context.
Associate	A person (including an enterprise) cooperating with LOT Crew sp. z o.o. under a civil law contract, regardless of their position.
Candidate	A person applying to perform work under a legal relationship that serves as the basis for providing work or services.
Retaliatory Action	A direct or indirect act or omission occurring in a work-related context that is caused by the reporting of a Violation and that violates or may violate the rights of the Whistleblower or causes or may cause unreasonable harm to the Whistleblower.
Follow-up Action	Actions taken by the Company to verify the accuracy of the information contained in the Violation Report and, where appropriate, to remedy the reported violation, including through actions such as internal investigation, filing of charges, actions to recover funds, or closing the reporting and verification procedure.
Final Report	Report on the completed investigation into the reported Violation.
Act	The Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws 2024, item 928).
Company	LOT Crew sp. z o.o.

GDPR	Regulation (EU) No. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing the Directive 95/46/EC (General Data Protection Regulation).
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Introduction

This Internal Reporting Procedure of LOT Crew sp. z o.o. was established to ensure that the Company's operations comply with the provisions of the Act and to manage, as effectively as possible, any reports made by Whistleblowers, Internal Investigations, and other processes related to the receipt, review, and processing of internal reports. LOT Crew sp. z o.o. is continuously committed to preventing violations and implementing modern standards of organisational culture based on compliance with legal and ethical standards by its Associates.

1. General Provisions

1.1. The purpose of the Procedure is to:

- 1.1.1. ensure protection for the Company's Associates reporting a Violation,
- 1.1.2. ensure transparency of Internal Investigations by defining uniform rules for their conduct,
- 1.1.3. standardise the rules for reporting Violations,
- 1.1.4. establish a process for managing reports from sources other than Whistleblowers.

1.2. The subject matter of the Procedure is to:

- 1.2.1. designate an entity authorised by the Company to receive Reports,
- 1.2.2. establish communication channels for Whistleblowers to submit internal reports,
- 1.2.3. authorise the relevant entity to take Follow-up Action, including conducting preliminary investigations into internal reports,
- 1.2.4. establish a procedure for handling anonymous whistleblower reports,
- 1.2.5. describe the process for handling an internal report,
- 1.2.6. present deadlines for resolving matters through Internal Investigations,
- 1.2.7. define the form and scope of protection for Whistleblowers against Retaliatory Action,
- 1.2.8. define the rules for protection of personal data of individuals involved in Internal Investigations,
- 1.2.9. establish a register of Reports and appoint a Coordinator.

2. Competencies and qualities

2.1. The designated Coordinator is competent to carry out Follow-up Action.

- 2.2. If a Report is made to a person or entity other than the Coordinator, it must be immediately forwarded by that person or entity to the Coordinator.
- 2.3. Other relevant substantive departments may also be assigned to assist in reviewing Reports if it falls within their competencies and is necessary for conducting an Internal Investigation.
- 2.4. If the Violation Report concerns the Coordinator himself, he is obliged to recuse himself from the ongoing investigation, which will be taken over by the President of the Management Board or a Member of the Management Board.
- 2.5. The Coordinator, authorised by the Company to receive and verify Reports, take Follow-up Action, and process personal data shall be authorised by the Company in writing to perform this action.

3. Submitting Reports

- 3.1. The following communication channels are available for reporting a Violation:
 - 3.1.1. an anonymous reporting form, available at: <https://pgl.whiblo.pl>
 - 3.1.2. sending an email to the Coordinator's email address: biurocompliance@pgl.pl;
 - 3.1.3. by post to the address: PGL S.A. Compliance Office, ul. Komitetu Obrony Robotników 43, 02-146 Warsaw;
 - 3.1.4. a conversation (including by phone or through audiovisual and electronic communication means) with the Coordinator;
 - 3.1.5. at the request of the Whistleblower – a meeting with the Coordinator within 7 days of the Whistleblower's request for such a meeting. The request may be submitted in writing, by phone or e-mail.
- 3.2. The Violation Report can be:
 - 3.2.1. **public** – the Whistleblower discloses his/her data when reporting the Violation and agrees to reveal his/her identity; this consent must be granted in writing or electronically in a direct and unambiguous manner;
 - 3.2.2. **sensitive** – the Whistleblower discloses his/her data when reporting the Violation, but the Whistleblower's details or any information that could directly or indirectly identify the Whistleblower are not disclosed in any way. The Whistleblower's data will be treated as sensitive, unless disclosure is required by law;
 - 3.2.3. **anonymous** – the Whistleblower does not reveal his/her identity at any stage, not even to those responsible for receiving the report and taking Follow-up Action.
- 3.3. The Whistleblower, any person assisting the Whistleblower in submitting the Report, persons affiliated with the Whistleblower, the supervisor through whom the Violation was reported, and all others who have obtained information about the content, scope, and individuals included in the Report are obliged to preserve the secrecy of this information and any other information that may have been disclosed to them in the course of the investigation. Maintaining confidentiality does not apply when it is against the law.

4. Legal Protection of Whistleblowers

- 4.1. Whistleblowers are entitled to protection, including protection against Retaliatory Action, as well as against threats or attempts to take such actions, provided that, when submitting the Report, the Whistleblower had reasonable grounds to believe that the information included in the Report was true and concerned a Violation.
- 4.2. Protection is also extended to any persons assisting in submitting the report and persons associated with the Whistleblower.
- 4.3. The Whistleblower's protection includes, among others, protection against the following forms of adverse treatment resulting from submitting a report or making a public disclosure;
 - 4.4.1. termination of a legal relationship other than an employment relationship;
 - 4.4.2. reduction of remuneration for services provided;
 - 4.4.3. an unfavourable change in the terms of services provided;
 - 4.4.4. exclusion from receiving benefits other than remuneration related to the services provided;
 - 4.4.5. suspension of participation in professional development training or exclusion from such training;
 - 4.4.6. a negative performance review or a negative opinion about the services provided;
 - 4.4.7. unjustified referral for medical examination, including psychiatric evaluations, if separate regulations provide for the possibility of referring the Associate for such examination or evaluation;
 - 4.4.8. any action aimed at making it more difficult to find future employment in a particular sector or industry based on informal or formal agreements with the sector or industry;
 - unless the Company proves that it was guided by objective rationale when taking the aforementioned actions towards the Whistleblower.
- 4.5. In the event that the Whistleblower wishes to remain anonymous, the Coordinator may not, even indirectly, take any actions that could lead to the disclosure of the Whistleblower's identity, unless the Whistleblower has consented to the disclosure of personal data for the purposes of such investigation.
- 4.6. In the event of Retaliatory Action, the Whistleblower should inform the Coordinator, the President or Member of the Management Board, as appropriate, who, after reviewing the case, will prepare a separate Final Report with recommendations.
- 4.7. Any person who refused to participate in the Violation or assisted in disclosing the Violation, including by providing information to the Whistleblower or by providing relevant explanations, is entitled to the same level of protection as the Whistleblower.
- 4.8. If the Whistleblower disclosed a Violation in which they were personally involved, the fact of submitting the internal report does not exempt the Whistleblower from responsibility for the identified Violation. However, the fact that the Whistleblower reported it will be considered as a mitigating factor when determining potential actions.
- 4.9. Any use of the Procedure contrary to its purposes, especially for personal gain, may result in disciplinary proceedings, and even criminal proceedings. In such cases, if the law is violated, this will be reported to law enforcement, and the Whistleblower will not be entitled to protection defined in this chapter.

5. Course of Internal Investigation

- 5.1. The investigation is launched upon confirmation of receipt of the Report by the Coordinator.
- 5.2. If the Whistleblower provided contact information, the receipt of the Report must be confirmed promptly, but no later than seven days after the Report is received.
- 5.3. In the case of an anonymous report through a dedicated Form, confirmation of the report is automatic.
- 5.4. The purpose of the Investigation into the Violation is to:
 - 5.4.1. clarify the circumstances of the case;
 - 5.4.2. gather and secure evidence;
 - 5.4.3. identify the perpetrator(s) of the Violation;
 - 5.4.4. determine the extent of the actual or potential damage or identify the Company's interests at risk;
 - 5.4.5. identify specific laws or provisions of internal corporate regulations that have been violated;
 - 5.4.6. resolve the conflict within the Company if related to the committed Violation;
 - 5.4.7. put forward recommendations to the relevant substantive departments, understood as Follow-up Action or actions preventing future Violations.
- 5.5. In the course of the investigation, the Coordinator has the right to:
 - 5.5.1. request the Associate or the Company to provide any and all documents, materials, and information necessary to clarify the matter,
 - 5.5.2. assign specific tasks to the Company's substantive departments to confirm or obtain information necessary to clarify the matter,
 - 5.5.3. ask the Associate to provide relevant explanations,
 - 5.5.4. contact other Associates of the Company or non-Associates whose input may be relevant to the matter at hand.
 - 5.5.5. conduct an inspection of the location or objects involved,
 - 5.5.6. if necessary, secure – against confirmation – the Company's equipment or documents that may contain information essential to clarifying the case.
- 5.6. All explanations and information provided orally by Associates and non-Associates whose input may be relevant to the matter at hand should be kept in written form.
- 5.7. For any site or object inspections conducted, the investigator must a note along with photographic documentation.
- 5.8. The principle of impartiality applies when reviewing Reports. Each party (if they can be identified by the Coordinator) has the opportunity to present its position.
- 5.9. Associates who are approached by the Coordinator are required to provide evidence and facts relevant to the resolution of the case.
- 5.10. The Investigation into the Violation should be completed within 3 months from the day the Report was confirmed as received, or if no confirmation was provided, 3 months from the expiration of 7 days from the date of Report, unless the Whistleblower did not provide a contact address for feedback.
- 5.11. For anonymous reports made through the dedicated Form, the return address will be the appropriate communication channel assigned to the Whistleblower.
- 5.12. Upon concluding the investigation, the Coordinator in charge of the investigation is required to prepare

a Final Report and post it in the system through which data on Internal Investigation are collected.

- 5.13. If the Final Report shows that there is a reasonable suspicion that a crime has been committed, the Coordinator, in preparation for notifying the competent law enforcement agencies, drafts a notification to the competent law enforcement agencies of the suspected crime.
- 5.14. The process described in section 5.13 is conducted in consultation with the substantive departments responsible for legal affairs in the Company.
- 5.15. If the Whistleblower provided contact information in the report, after the completed investigation into the Violation, the Coordinator must provide feedback to the Whistleblower, including a description of planned or taken Follow-up Action and the reasons for such action.
- 5.16. Persons authorised to take Follow-up Action will exercise due diligence to ensure that Investigations into Violations are conducted only for as long as necessary to thoroughly and objectively clarify the matter while maintaining the anonymity of the Whistleblower, who provided personal data but did not consent to their disclosure.

6. Reporting

- 6.1. The Coordinator submits an annual report to the Management Board detailing the cases handled, in particular the number of Reports made, categories, the number of confirmed Reports, the number of anonymous Reports, and general recommendations for the prevention of future risks to the Company arising from such Reports.
- 6.2. The Coordinator conducting the Internal Investigation must notify the Company's Management Board of the outcome of the Internal Investigation if a threat to the continuity of the Company's operations, human health or life, as well as a significant reputational or financial risk has been identified.
- 6.3. The Coordinator conducting the Internal Investigation may decide to notify the President of the Management Board of the Company or the supervisors of certain substantive departments within the Company of the outcome of the Internal Investigation in cases other than those included in section 6.2. in order to take corrective actions or mitigate risks that were identified in the course of the Follow-up Action, if the Coordinator deems it appropriate to notify such persons.
- 6.4. The annual report referred to in sections 6.2. and 6.3. should be made without including any data that may lead to the identification of the Whistleblower and in compliance with all provisions of Chapter 9. of the Procedure.

7. Register of Reports

- 7.1. The Coordinator maintains a Register of Reported Violations.
- 7.2. The Register is maintained in electronic form.
- 7.3. The Register is maintained in a way that ensures the protection of the Whistleblowers' personal data.
- 7.4. The Register must contain at least the following data:
 - 7.4.1. report number,

- 7.4.2. subject of Violation,
 - 7.4.3. personal data of the Whistleblower and the person being reported, if provided,
 - 7.4.4. contact details for the Whistleblower, if provided,
 - 7.4.5. the date on which the Report was made,
 - 7.4.6. information on Follow-up Action taken,
 - 7.4.7. the date on which the case was closed.
- 7.5. The Coordinator may authorise a person assisting him to maintain the Register. In this regard, within the scope of his/her authorisation granted by the Company, the Coordinator authorises the Associate in writing to maintain the Register.
- 7.6. Personal data and other information included in the Register are retained for a period of 3 years after the end of the calendar year in which the Follow-up Action was concluded or after the investigations launched as a result of these activities were completed.

8. Other Violations

- 8.1. If the Coordinator receives information about a Violation or of the risk of its occurrence from a source other than the Whistleblower, an Internal Investigation shall be launched accordingly.
- 8.2. The Internal Investigation is also launched when the identity of the Whistleblower cannot be determined.
- 8.3. If there is any doubt as to the proper assessment of the nature of the information concerning a Violation, the final decision in this regard shall be made by the Coordinator who conducts a preliminary investigation into the Violation.
- 8.4. When launching an Internal Investigation based on this Chapter, the provisions of Chapter 5 “Course of Internal Investigation” and Chapter 6 “Reporting” shall apply accordingly.
- 8.5. Information about Violations referred to in this Chapter shall be entered by the Coordinator into a separate register created for this purpose.
- 8.6. The Register referred to in section 8.5. must contain at least the following data:
- 8.6.1. report number,
 - 8.6.2. subject of Violation,
 - 8.6.3. personal data of the person being reported, if applicable,
 - 8.6.4. the date on which information about the Violation was obtained,
 - 8.6.5. information on Follow-up Action taken,
 - 8.6.6. the date on which the case was closed.

9. Protection of personal data

- 9.1. The personal data of the Whistleblower and of the persons involved in the Internal Investigation are subject to special protection to reduce the personal risk of the Whistleblower, including negative consequences from reported individuals and entities.

- 9.2. The Company is the data controller in connection with reports made by Whistleblowers, Internal Investigations, and other processes related to the receipt, review, and processing of internal reports.
- 9.3. The Data Protection Officer is a person who can be contacted in all matters related to personal data protection at iod@pgl.pl or in writing to the Company's registered office address.
- 9.4. The data of the Whistleblower and of the persons involved in the Internal Investigation shall remain confidential and shall not be disclosed in the course of the investigation to the parties and participants in this investigation without the express and unambiguous consent of the person concerned or when explicitly required by law.
- 9.5. The person receiving the report shall register the report as a separate case, with a reference number appropriate for Whistleblower reports, in order to minimise the risk of disclosing the data of the Whistleblower and of the participants in the internal investigation at further stages.
- 9.6. Provision of data is voluntary, and failure to do so will not have any negative consequences.
- 9.7. No additional personal data is required from the Whistleblower or participants in the internal investigation beyond what was provided in the submitted report or disclosed during the internal investigation, even if it does not allow for clear identification.
- 9.8. Personal data shall be processed for the period referred to in section 7.6 above.
- 9.9. Personal data shall be processed pursuant to Article 6(1)(c) of the GDPR, i.e. legal obligations imposed on the controller by the provisions of the Act, consisting in particular in the following:
 - 9.9.1. determining whether the reported action or omission constitutes an actual or potential violation;
 - 9.9.2. detecting irregularities within the Company, such as breaches of internal procedures and generally applicable laws,
 - 9.9.3. reviewing reports,
 - 9.9.4. conducting internal investigations,
 - 9.9.5. taking measures to counteract the identified Violations,
 - 9.9.6. and in the event that the reported Violation bears the hallmarks of a crime or fiscal offense, personal data will also be processed for the purpose of fulfilling legal obligations, particularly with respect to the obligation to report a crime.
- 9.10. Pursuant to the GDPR, the Whistleblower and participants in the internal investigation have the following rights:
 - 9.10.1. the right to access their personal data;
 - 9.10.2. the right to rectification of personal data;
 - 9.10.3. the right to erasure of personal data;
 - 9.10.4. the right to restriction of processing of personal data;
 - 9.10.5. the right to data portability;
 - 9.10.6. the right to object to the processing of personal data based on legitimate interests for reasons relating to their particular situation;
 - 9.10.7. the right to lodge a complaint with the supervisory authority (President of the Personal Data Protection Office).

9.11. Personal data is not processed by automated means, including profiling.

10. External Reports

- 10.1. The Whistleblower may make an external report to the Ombudsman or a public authority without prior internal reporting, and, where appropriate, to relevant institutions, bodies or organisational units of the European Union.
- 10.2. The Ombudsman and the public authority are separate controllers with respect to the personal data provided in the external report accepted by these authorities.

11. Final provisions

- 11.1. This Procedure enters into force seven days after the announcement of the Management Board's resolution on its adoption for use.
- 11.2. The Procedure may be updated. The Coordinator is responsible for updating this Procedure.
- 11.3. The President or a Member of the Management Board shall provide information about the Procedure when beginning the recruitment or negotiations preceding the conclusion of an agreement with a Candidate. Information about the Procedure includes: informing the Candidate about the adoption of the Procedure and providing a link to the website address where the Candidate can find the content of this Procedure.
- 11.4. A Candidate who begins working with the Company on any legal basis is required to submit a written statement that he or she is familiar with the contents of the Procedure no later than the first day of cooperation with the Company.
- 11.5. Any doubts arising in connection with the application of the Procedure shall be resolved by the Coordinator.
- 11.6. The Coordinator is responsible for the implementation and supervision of the proper execution of the Procedure in the Company.