

EXTRACT FROM INTERNAL REPORTING REGULATIONS

REPORTABLE SITUATIONS

Any breach of laws, policies, values, procedures should be reported:

a) as specified in acts of European Union law and acts of national law, such as in the area of:

- public procurement,
- prevention of money laundering and terrorist financing,
- product safety and compliance,
- environmental protection,
- public health,
- consumer protection,
- privacy and personal data protection,
- internal market of the European Union, including competition rules for corporate taxation.

b) breach related to mobbing, discrimination, and sexual harassment,

c) Company's internal codes of conduct and procedures, e.g. in the area of:

- anti-corruption and conflict of interest,
- health and safety at work,
- fraud, theft and misuse of Company assets.

d) ethical standards or good commercial practice.

WAYS OF REPORTING

It is recommended to report irregularities electronically:

- a) via a link on flagi.pl directing to the flagi.wemoral.pl website,
- b) by e-mail to the following e-mail address: sygnalista@flagi.pl,

however, reports may also be submitted:

- c) in writing to the Company's address: **FLAGOWA KRAINA Sp. z o.o., Powstańców Śląskich 234, 44-348 Skrzyszów, with the following note: "Biuro Zarządu – nie otwierać" [Management Board Office – do not open],**
- d) by placing a hardcopy report (in a sealed envelope) in a box located in an easily accessible area – the dining rooms.

The Company accepts anonymous Reports but encourages you to include your personal information in your Report as this shall allow the matter to be clarified more quickly and remedial action to be taken more effectively.

HOW IS THE REPORT HANDLED AND PROCESSED?

The website, e-mail and physical mailboxes are checked every Monday by the President of the Management Board or the Assistant to the President of the Management Board. Within 7 days of receipt of the Report, an initial verification is conducted to determine whether the circumstances cited in the Report constitute a breach or abuse. The Whistleblower shall be notified of the acceptance / rejection of the Report within 7 days of its receipt within 7 days of receipt, except for anonymous Reports. In the absence of the President of the Management Board, the deadline may extend and the initial verification shall be performed within 7 days of returning after the absence at the latest. The Whistleblower shall also receive feedback 7 days after the President of the Management Board returns from vacation, sick leave, etc. In case of determining that the Report received is justified, a report shall be drawn up specifying the nature of the breach. The report shall include a proposal for corrective and remedial actions to prevent the occurrence of such a breach in the future, as well as specific tasks to be assigned to specific employees or Departments and a deadline for the completion thereof. All activities shall be documented (reports, data summaries, e-mail correspondence, interview notes, investigation team meeting notes) and placed in the Report Register. The Report Register shall be maintained electronically and shall ensure the confidentiality and security of the data stored. The President of the Management Board and the Assistant to the President of the Management Board have exclusive access to the Report Register. The Report Register shall record each Report made using the channels described herein.

FEEDBACK

Irrespective of the progress of the work on clarifying irregularities or implementing corrective measures, the Whistleblower shall receive feedback within a maximum of 3 months from the date of sending the acknowledgement of Report receipt.

For anonymous Reports, there is no obligation to provide such information.

PERSONAL DATA

The personal data contained in the Reports are processed in accordance with the personal data protection legislation, in particular the General Data Protection Regulation (the GDPR) and the provisions on the Whistleblower protection. The controller of the personal data provided in the Reports is Flagowa Kraina Sp. z o.o. Personal data shall be processed for a period of 5 years from the date of acceptance of the Report.