

	INTERNAL WHISTLEBLOWING PROCEDURE		P-DG-19
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§ 1 Subject-matter of the Procedure

1. The purpose of this procedure is to introduce rules in conformity with the **Act on the Protection of Whistleblowers**, which constitutes an internal reporting procedure referred to in Article 24 (1) of the Act on the Protection of Whistleblowers of 14 June 2024 (Dz.U. [Polish Journal of Laws] of 2024, item 928), which is in force at **DR GERARD Limited Liability Company**.
2. The procedure shall only apply to the breaches of law defined in the Act on the Protection of Whistleblowers, i.e. to acts or omissions that are unlawful or which are intended to circumvent the law and which relate to:
 - a) corruption;
 - b) public procurement;
 - c) financial services, products and markets;
 - d) counteracting money laundering and terrorist financing;
 - e) product safety and conformity with the applicable requirements;

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- f) transport safety;
- g) environmental protection;
- h) radiological protection and nuclear safety;
- i) food and feed safety;
- j) animal health and welfare;
- k) public health;
- l) consumer protection;
- m) privacy and data protection;
- n) security of ICT networks and systems;
- o) financial interests of the State Treasury of the Republic of Poland, the local authorities and of the European Union;
- p) internal market of the European Union, including public law rules concerning state aid and corporate taxation;
- q) constitutional freedoms and civil and human rights - occurring in the relations between an individual and public authorities and not related to the areas specified in points a-p.

3. Whenever the terms defined in the Act on the Protection of Whistleblowers are used in this Procedure, they shall have the meanings ascribed to them therein. Whenever the Procedure refers to:

- a) **follow-up action** - this should be understood as an action taken to assess the accuracy of the allegations made in the report and to address the breach reported.
- b) **retaliation** - this shall be understood as any direct or indirect act or omission which is prompted by reporting and which and which violates the rights of the whistleblower or causes or may cause unjustified detriment to the whistleblower;
- c) **feedback** - this shall be understood as the provision to the whistleblower of information on the action envisaged or taken as follow-up and on the grounds for such follow-up;
- d) **work-related context** - this shall be understood as activities associated with the performance of work on the basis of an employment relationship or other legal

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relationship under which work or services are provided, through which persons acquire information on breaches and within which those persons could suffer retaliation;

- e) **person concerned** - this shall be understood as a natural or legal person who is referred to in the report as a person to whom the breach is attributed or with whom that person is associated;
- f) **facilitator** - this shall be understood as a natural person who assists the whistleblower in the reporting process;
- g) **person connected with the whistleblower** - this shall be understood as an individual who could suffer retaliation, such as a colleague or a relative of the whistleblower.

§ 2 Whistleblower

1. A whistleblower is a natural person who reports or publicly discloses information on breaches acquired in the context of his or her work-related activities, including:
 - a) employee
 - b) temporary employee;
 - c) person performing work on a basis other than an employment relationship, including a civil law contract;
 - d) person taking part in a recruitment process;
 - e) a person performing work under the supervision and direction of a contractor, subcontractor or supplier;
 - f) trainee;
 - g) volunteer;
 - h) apprentice.

§ 3 General rules

1. The Company undertakes to exercise due diligence in order to accept and thoroughly investigate any report of a breach of law, at the same time stipulating that:
 - a) A breach report may only concern matters referred to in § 1(2);

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- b) A whistleblower may be any natural person, provided that the breach is reported in a work-related context;
 - c) the suspicion of a breach of law must be justified;
 - d) the information provided must be true.
- 2. A whistleblower shall be protected in accordance with this Procedure and the Act on the Protection of Whistleblowers from the moment of making a report or a public disclosure, provided that the whistleblower had reasonable grounds to believe that the reported information was true at the time of making the report and that it constitutes information about a breach of law.
- 3. The personal data of whistleblowers and of the persons concerned (potential perpetrators, witnesses, victims) shall be protected in accordance with the applicable legislation, in particular the GDPR.
- 4. The Company points out that a person who has suffered damage due to an untrue report may claim compensation from the whistleblower by judicial means.

§ 4 Prohibition of retaliation

- 1. No retaliatory action may be taken, attempted or threatened to be taken against the whistleblower and the facilitator.
- 2. The prohibited retaliatory actions include:
 - a) refusal to establish an employment relationship;
 - b) termination of the employment relationship or termination of the employment relationship without notice;
 - c) failure to convert a temporary contract of employment into a fixed-term or indefinite-term contract of employment, failure to renew a contract of employment for a fixed-term or indefinite-term after termination of a fixed-term contract – where the whistleblower had a legitimate expectation that such a contract would be concluded with him/her;
 - d) reduction of the amount of remuneration for work;
 - e) withholding of promotion or omission in promotion;

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- f) omission in the award of work-related benefits other than wages or reduction of the amount of such benefits;
 - g) demotion;
 - h) suspension from employment or official duties;
 - i) transfer of the whistleblower's current duties to another employee;
 - j) an unfavourable change of location of the place of work or change in working hours;
 - k) a negative performance assessment or employment reference;
 - l) imposition or administering of any disciplinary measure, including a financial penalty, or a measure of a similar nature;
 - m) coercion, intimidation or ostracism;
 - n) bullying;
 - o) discrimination;
 - p) disadvantageous or unfair treatment;
 - q) withholding of professional training or exclusion from a qualification process for professional training;
 - r) unjustified referral for medical examinations, including psychiatric examinations, unless an employee may be referred for such examinations under separate provisions of law;
 - s) blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
 - t) causing a financial loss, including loss of business and loss of income;
 - u) infliction of other non-material damage, including damage to the whistleblower's personal rights, in particular the whistleblower's reputation.
3. An attempt or threat to take any measure referred to in paragraph 2 shall also be considered an action in retaliation of the report.

§ 5 Appointment of the Whistleblowing Officer

1. The Company instructs and authorises the Whistleblowing Officer to accept reports ("**Whistleblowing Officer**").

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2. The Company shall appoint as the Whistleblowing Officer a person with an appropriate length of employment at the Company, who is knowledgeable of most aspects of its business and enjoys a good reputation.
3. The Company may appoint a Deputy Whistleblowing Officer in the cases referred to in paragraph 2.
4. The Company shall make known to all interested parties who has been appointed as the Whistleblowing Officer and his or her Deputy.

§ 6 Methods of making and receiving reports

1. A whistleblower should make a report without undue delay after becoming aware of an event constituting an irregularity. When making a report, the whistleblower should act in good faith and have certainty or deep conviction as to the accuracy of the information provided by him or her.
2. Reports may be made orally or in writing:
 - a) To the e-mail address: zgloszenia@drgerard.eu;
 - b) To the Company's correspondence address: Dr Gerard Sp z o.o., 21-560 Międzyrzec Podlaski, ul. Radzyńska 9. A letter should have an annotation "Internal report – to be handed over to the Whistleblowing Officer in person";
 - c) By dropping a letter with an annotation "Internal report – to be handed over to the Whistleblowing Officer in person" into one of the boxes placed in the factories;
 - d) Orally.
3. In order to make an oral report, the whistleblower shall submit a request to the Whistleblowing Officer. The Whistleblowing Officer shall, within no more than 14 days of receipt of the request, hold a face-to-face meeting and detailed minutes from the meeting shall be taken. The minutes taken by the Whistleblowing Officer shall be checked by the whistleblower and approved with his or her signature.
4. The report and the minutes referred to in paragraph 3 should contain a clear and comprehensive explanation of the subject-matter of the report. A report should contain at least the following information:

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- a) the date and place on which the irregularity occurred or was discovered;
 - b) indication of the area of law to which the report relates, in accordance with § 1(2);
 - c) a description of the specific situation, details of what the breach involved and information on possible witnesses;
 - d) information on persons involved in the relevant events;
 - e) any evidence and information available to the whistleblower that may help to examine the report;
 - f) information on the consequences of the breach of law discovered by the whistleblower for the Company (e.g. increased costs, exposure to financial penalties, etc.).
5. In the report or minutes, the whistleblower may indicate persons who, in his or her opinion, cannot ensure impartiality in the examination of the report due to being involved in the reported breach or being related to persons involved in it.

§ 7 Anonymous reports

1. It shall be permissible to report irregularities anonymously.
2. If an anonymous report does not contain specific data required for carrying out an investigation, the report shall not be processed.
3. Every anonymous report must be entered in the Register of Irregularities. If an anonymous report is not acted upon, the Whistleblowing Officer shall be obliged to provide a justification therefor, after consulting the Committee.
4. The Company shall not take any steps to identify the identity of a whistleblower who has made a report anonymously.
5. If, during the processing of an anonymous report, the identity of the reporter is revealed, the reporter shall acquire the status of a whistleblower.

§ 8 Authorisation for undertaking follow-up activities

1. Follow-up actions, which consist of: verification of the internal report and communication with the whistleblower (e.g. requesting additional information and

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providing feedback to the whistleblower) shall be undertaken by the Committee responsible for considering reports (hereinafter referred to as the "Committee").

2. The Committee shall be appointed by the Whistleblowing Officer. The Committee shall work under the direction of the Whistleblowing Officer or his or her Deputy if the Whistleblowing Officer is unable to investigate a given case. The Committee may also include the Deputy Whistleblowing Officer and persons approved by the Company's Management Board as potential members of the Committee with a view to ensuring efficient operation and impartiality of the Committee. In any case, the Committee should consist of at least 3 members.
3. The Company's Management Board shall approve a list of at least five potential members of the Committee who have an appropriate length of employment at the Company, enjoy a good reputation and come from different departments and areas of the Company. The designated members shall receive authorisation to process personal data and shall be bound by a confidentiality obligation.
4. If the Whistleblowing Officer decides that he or she is unable to ensure impartiality, the Deputy Whistleblowing Officer shall act as a member of the Committee and, if he or she also decides that he or she is unable ensure impartiality, the Whistleblowing Officer, in consultation with the Company's Management Board, shall appoint a Committee with the exclusion of the Whistleblowing Officer and his or her Deputy. In such a situation, the Committee shall appoint its chairman from among its members.

§ 9 Confirmation of a report

The Whistleblowing Officer undertakes to confirm to the whistleblower the receipt of his or her internal report within 7 days of its receipt, unless the whistleblower has not provided a contact address to which the confirmation should be sent.

§ 10 Follow-up

1. The Company undertakes to carry out diligent follow-up actions.
2. Follow-up actions shall be understood as actions taken by the appointed Committee to assess the accuracy of the allegations made in the report and to address the breach

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reported. To this end, the Committee may, among other things, carry out an investigation, initiate an inspection or administrative proceedings, bring charges, take action to recover funds or close the proceedings conducted under this procedure.

3. As part of follow-up actions, the Committee may set up working groups and use external experts.
4. As part of follow-up actions, the Committee shall in particular:
 - a) look into the circumstances of the events described in the report, for example, by interviewing the persons indicated as witnesses or participants of these events and verify the documents;
 - b) present its opinion to the Management Board as to whether the relevant breach has occurred;
 - c) submit to the Company's Management Board a proposal on the steps to be taken by the Company with respect to the report.

§ 11 Deadline for the provision of feedback

1. The Company undertakes to provide the whistleblower with feedback, i.e. information on the planned or undertaken follow-up actions and the reasons for such actions, on condition that the whistleblower has provided an address for receiving feedback.
2. Feedback shall be provided within a time limit not exceeding three months from the date of acknowledgement of the receipt of the internal report.
3. In the case when a report is received without an acknowledgement, feedback shall be provided within three months from the end of a 7-day time period following the receipt of the internal report.

§ 12 Access to information covered by the report

1. Only the following persons shall be permitted to have access to the information covered by the report and to process personal data in connection with the examination of reports:

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- a) persons who are authorised to do so on the basis of a written authorisation from the Company,
 - b) persons who have signed an undertaking to keep secret the information and personal data disclosed to them in the process of receiving and verifying internal reports and taking follow-up actions. The confidentiality obligation shall also apply after the termination of the employment relationship or other legal relationship under which they performed this work.
2. In the case when the information and personal data contained in the report become accessible to third parties during examination of the report, the Company shall enter into appropriate data processing and confidentiality agreements with such third parties, unless these entities have the right to act as data controllers under the applicable provisions of law or are obliged by law to maintain professional secrecy.

§ 13 Register of reports

1. The Company shall maintain a register of internal reports ("**Register**") and shall act as the controller of the personal data contained in the Register.
2. The Company instructs and authorises the Whistleblowing Officer to maintain the Register.
3. Entries in the Register shall be made on the basis of internal reports.
4. The Register shall include:
 - a) the number of the report, i.e. the consecutive report number in a given calendar year;
 - b) details of the breach, in particular an indication of the area of law referred to in § 1(2) of the Procedure;
 - c) personal data of the whistleblower and personal data of the person concerned which are required to identify these persons;
 - d) contact address of the whistleblower;
 - e) the date of the report;
 - f) information on the follow-up actions taken;
 - g) the date of closing the case.

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§ 14 Information on external reports

Whenever there is a justified suspicion of a breach of law as referred to in § 1 (2) of the Procedure, in addition to or instead of making an internal report, the breach may be reported to: Ombudsman or any other public authority that performs tasks in the areas referred to in § 1(2), e.g. the Central Anti-Corruption Bureau in corruption-related matters or the President of the Personal Data Protection Authority in the case of a breach of the personal data protection law. Such reports may also be submitted to the competent institutions, bodies, offices or agencies of the European Union.

§ 15 Entry into force

1. The Company shall establish this Procedure and any amendments hereto after consulting the Representatives of the Employees.
2. The Procedure shall enter into force 7 days after it has been made known to the persons working at the Company in the customary manner used by the Company.

§ 16 Additional information

1. Related documents:
 - a) Rules of Business Ethics
 - b) Anti-Corruption Policy
 - c) Rules on offering and accepting anything of value
 - d) Personal Data Protection Policy
 - e) Instructions concerning the system of confidential reporting of problems associated with food safety, integrity, authenticity, quality and legality of products (I/R/M/16).
2. Appendices:

Appendix 1. Template of the register of internal reports

Appendix 2. Template of the acknowledgement of receipt of an internal report

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Appendix 3. Template of the personal data processing authorisation and of the confidentiality declaration

3. Change history

Not applicable. Issue no. 1