

**INTERNAL REPORTING
PROCEDURE
WRO – LOT USŁUGI LOTNISKOWE SP. Z O.O.**

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1. AIM

This 'Internal Reporting Procedure' (hereinafter referred to as **the Procedure**) determines the rules and mode of reporting breaches of the law at WRO – LOT Usługi Lotniskowe Sp. z o.o. (hereinafter referred to as the **Employer**) by whistleblowers.

2. DEFINITIONS

Retaliation – direct or indirect action or omission in a work-related context that is caused by a report or public disclosure and violates or may violate the whistleblower's rights or causes or may cause undue harm to the whistleblower, which includes bringing unfounded lawsuits against the whistleblower.

Public disclosure – making the breach of the law publicly known.

Follow up – an action taken by a legal entity or public body to check whether information in the report is true and to counteract the breach reported, in particular through actions such as an investigation, control, administrative proceedings, prosecution, action for recovery of funds, or the closure of the procedure carried out as part of the internal procedure for reporting breaches and following up or the procedure for accepting external reports and following up.

Form – the form used to report breaches, available on the Company's Intranet.

Information on Breaches – evidence of actual breaches and justified suspicions about potential breaches that have not been committed yet.

Information on a Breach of the Law – information, including reasonable suspicions about an actual or potential breach of the law that occurred or will probably occur in the legal entity where the whistleblower participated in the recruitment process or other negotiations prior to making an agreement, or where the whistleblower works or worked, or in another legal entity, with which the whistleblower is or was in contact in a work-related context, or suspicions on an attempt to conceal such a breach of the law.

Feedback – information provided to the Whistleblower on the action planned or taken as follow up and the grounds for such follow up.

Employer / Company / WRO-LOT – WRO – LOT Usługi Lotniskowe Sp. z o.o., with its registered office at ul. Skarżyńskiego 36, 54-530 Wrocław.

Data Controller – a natural or legal person, public authority, agency or another body which, alone or jointly with others, determines the purposes and methods of personal data processing. The Data Controller is WRO – LOT Usługi Lotniskowe Sp. z o.o., with its registered office at ul. Skarżyńskiego 36, 54-530 Wrocław.

Whistleblowing Procedures Officer – a person who has formal authorisation, granted by the President of the Company/Data Controller, to deal with matters related to Breaches, including investigations.

Work-Related Context – past, present or future activities related to the performance of work through which, irrespective of the nature of those activities, persons acquire information on breaches and within which those persons could suffer retaliation.

Breach – an act or omission of an Employee or a Third Party that breaches the law.

Facilitator – a natural or legal person who assists the whistleblower in the reporting process or public disclosure in a work-related context, and whose assistance should not be disclosed.

Person concerned – should be understood as a natural person, legal person or organisational unit that has no legal personality but is granted legal capacity under the law, referred to in the report or public disclosure as a person to whom the breach is attributed or with whom that person is associated.

Person Connected with the Whistleblower – a natural person who may suffer retaliation, including the whistleblower’s colleague or family or household member, as defined in Article 115 § 11 of the Polish Criminal Code of 6 June 1997 (Dz. U. (Polish Official Journal of Laws) of 2024, item 17).

Employee – understood as a person employed under an employment relationship and a person (including business owners) cooperating with WRO-LOT Usługi Lotniskowe Sp. z o.o. under a civil-law agreement – regardless of that person’s position.

Procedure – the Internal Reporting Procedure of WRO-LOT Usługi Lotniskowe Sp. z o.o.

Investigation Report – an report on the investigation into the reported Breach. A template of the Investigation Report constitutes Schedule 4 to the Procedure.

Record of Internal Reports – a record that includes: the number of the report, the breach reported, personal data of the whistleblower and the person concerned required to identify these persons, the whistleblower’s contact address, the date of the report, information on follow up, date of closing the case. A template of the Record constitutes Schedule 3 to the Procedure.

GDPR – Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC.

Whistleblower – a natural person who reports or publicly discloses information on a breach of the law obtained in a work-related context.

Act – the Whistleblower Protection Act of 14 June 2024 (Dz. U. 2024 item 928).

Team – the team responsible for investigating the reports.

Report – an oral or written (also electronic) internal report (made to the Company) or external report made to the Commissioner for Human Rights or public bodies in accordance with requirements stipulated in the Act.

3. AIM AND SCOPE OF THE PROCEDURE

3.1. The aim of the Procedure is to:

- a. comprehensively regulate the disclosure of breaches by Whistleblowers,
- b. improve social perception of Whistleblowers’ actions as an activity that is morally doubtful (denunciation),
- c. protect Whistleblowers and persons connected with them,
- d. protect the Company by early detection and removal of the reported breaches,
- e. promote a sense of civic responsibility.

3.2. The Procedure:

- a. allows for confidential or anonymous (in exceptional cases specified in Point 5.6) reporting,
- b. guarantees reliable, objective and timely checking of those reports,
- c. provides protection to reporting persons and persons connected with them.

3.3. Conditions for granting a Whistleblower protection resulting from this Procedure:

- a. the Whistleblower is acting in good faith and provides true information,

- b. in case it is determined that the provided information is not true or there is a lack of good faith, the Whistleblower will not be granted protection provided for in this document.

4. RESPONSIBILITY AND COMPETENCES

- 4.1** The body responsible for the implementation of this Procedure, which includes providing resources required to carry out tasks arising from this Procedure, is the Management Board of WRO-LOT Usługi Lotniskowe Sp. z o.o.
- 4.2** The body responsible for the performance of tasks arising from this procedure is:
- 1) **The Management Board of the Company**, which actively participates in the implementation of this Procedure, in particular by:
 - a. being personally involved in the development of a system to counteract breaches of the law, including corruption,
 - b. promoting an organisational culture based on counteracting any irregularities,
 - c. providing financial, organisational and human resources that make it possible to develop a system to counteract breaches, as well as determining and dividing competences among employees in a manner that ensures the effectiveness of the system to counteract breaches,
 - d. reporting breaches to competent authorities.
 - 2) **The Human Resources Department of the Company**, which directly supervises employee records, in particular by taking the following actions, which need to be documented:
 - a. informing job applicants about the rules of conduct in cases concerning breaches that are in force at the Company, pursuant to Point 7.5 of the Procedure,
 - b. ensuring that new employees become familiar with the content of the Procedure before starting work,
 - c. promoting an organisational culture based on counteracting any irregularities.
 - 3) **The Whistleblowing Procedures Officer**, appointed by an order of the President of the Management Board of the Company, who performs tasks that ensure smooth operation of the system to counteract breaches, in particular by:
 - a. accepting reports,
 - b. keeping a record of reports,
 - c. ensuring that every report is processed, i.e. conducting investigations,
 - d. fulfilling the obligation to provide information to the reporting person, in particular by giving a response,
 - e. ensuring confidentiality to the Whistleblower,
 - f. ensuring impartiality during pending investigations,
 - g. conducting information campaigns among employees with the aim of promoting a sense of civic responsibility and reinforcing a positive perception of actions related to reporting,
 - h. negotiating requests for termination of an employment agreement by the employer – by giving information on protection related to whistleblowing to which the employee is entitled.
 - 4) **Managers of organisational units of the Company** cooperate with the Whistleblowing Procedures Officer within the scope of:
 - a. monitoring compliance with the rules of conduct by their subordinates,
 - b. clarifying the circumstances of events described in the report or subject to whistleblowing,

- c. ensuring conditions conducive to early detection and removal of breaches in the managed organisational unit.
- 5) **The Team** made up of employees or external experts, appointed to clarify the report. The Team is appointed by an order of the President of the Management Board. In the event that a member of the Team is on leave or is absent for another reason, a person substituting that member may be appointed. The substitute also needs to be appointed by an order of the President of the Management Board.
- 6) **Employees of the Company**, in particular by:
 - a. observing moral values and legal provisions while performing the tasks entrusted to them,
 - b. analysing risks and informing their line manager about potential risks in the tasks they perform,
 - c. reporting any irregularities they notice on an ongoing basis,
 - d. sharing information required to explain the breaches,
 - e. adopting an attitude conducive to counteracting any irregularities in internal contacts and contacts with external clients/counterparties,
 - f. acting in good faith.
- 7) The data in the report will be accessible to persons who are authorised to process personal data and who will sign a non-disclosure statement. These persons include:
 - a. the Whistleblowing Procedure Officer, appointed by an order of the President of the Management Board,
 - b. the Team made up of employees or external experts, appointed to clarify the report,
 - c. persons designated by the Whistleblowing Procedure Officer.
- 8) The data may also be accessed by authorised bodies pursuant to separate laws.

5. GENERAL RULES

5.1 A breach of the law is an act or omission that is unlawful or aimed at circumventing the law.

5.2 The Whistleblower is obliged to act in good faith.

5.3 The subject of the report may be in particular a breach or suspected breach concerning:

- 1) corruption;
- 2) public procurement;
- 3) financial services, products and markets;
- 4) prevention of money laundering and terrorist financing;
- 5) product safety and compliance;
- 6) transport safety;
- 7) protection of the environment;
- 8) radiation protection and nuclear safety;
- 9) food and feed safety;
- 10) animal health and welfare;
- 11) public health;
- 12) consumer protection;
- 13) protection of privacy and personal data;
- 14) security of network and ICT systems;
- 15) financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;

- 16) the EU internal market, including public law rules of competition and state aid, as well as corporate taxation;
- 17) constitutional human and civil rights and freedoms – in relations between an individual and public authorities and unrelated to areas specified in Points 1-16.
- 5.4** The Company may additionally establish the reporting of breaches of internal regulations or ethical standards that are in force at the legal entity and were established by the legal entity on the basis of generally applicable laws and comply with those laws.
- 5.5** The Company ensures that the Internal Reporting Procedure and the related personal data processing prevent unauthorised persons from gaining access to the reported information and ensure that the identity of the Whistleblower, the person concerned and any third party mentioned in the report is protected and remains confidential. The protection of confidentiality applies to information on the basis of which such persons may be directly or indirectly identified.
- 5.6** In the event that a report is received in a manner not provided for in the Procedure, the Whistleblowing Procedure Officer determines its eligibility. In the event that due to its subject the report is considered to be significant from the perspective of the breach of the law, the course of action is consistent with the Procedure. In the event that the report does not meet the requirements provided for in the Procedure, it is rejected and will not be processed.
- 5.7** Only persons with written authorisation granted by the legal entity may accept reports, follow up on reports and process personal data of the persons referred to in Section 1. Authorised persons are obliged to keep secret the information and personal data they received as part of accepting, verifying and following up on reports, also after the end of the employment relationship or another legal relationship on the basis of which they performed such work.
- 5.8** The Company does not accept anonymous reports, with the exception of situations described in Point 5.6.
- 5.9** Reports are accepted in writing or orally. Personal data of the Whistleblower that may identify him or her are not disclosed to unauthorised persons, unless the Whistleblower gives his or her express consent to do that.
- 5.10** A report needs to be made:
- 1) electronically:
 - a. in the case of an Employee – by sending the report via the Form available on the Company's Intranet,
 - b. in the case of a person who is not an Employee – by sending the report to the dedicated e-mail address;
 - 2) orally at a personal meeting with the Whistleblowing Procedure Officer – upon the Whistleblower's request (by e-mail or phone).
- 5.11** The choice of the form of reporting is entirely up to the Whistleblower. The Whistleblowing Procedure Officer nor the Company will not take any actions aimed at persuading Whistleblowers to make reports using only one of the reporting channels.
- 5.12** The report needs to contain in particular:
- 1) data of the Whistleblower and the person concerned required to identify these persons,
 - 2) the Whistleblower's contact address,
 - 3) the date of making the report,
 - 4) a description of irregularities and the dates when they occurred.
- 5.13** A report may additionally include the evidence collected, as well as a list of witnesses.

6. COURSE OF ACTION

6.1 Internal Report Acceptance

6.1.1 A report of a breach of the law is accepted by the Whistleblowing Procedure Officer, who has access to a dedicated mailbox referred to in Point 5.10(1)(b), which is also the address to which reports made via the Form referred to in Point 5.10(1)(a) are delivered.

6.1.2 Oral reports at a personal meeting with the Whistleblowing Procedure Officer:

A direct meeting takes place in conditions that guarantee confidentiality, between the Whistleblower and the Whistleblowing Procedure Officer, at a date agreed on by the participants, but not later than 14 days after the date when the Whistleblowing Procedure Officer received the Whistleblower's request for such a meeting. The direct meeting is documented:

- a. by recording the conversation in a manner that makes it possible to search for it, upon the Whistleblower's express consent, or
- b. by drawing up accurate minutes prepared by the Whistleblowing Procedure Officer, which those participating in the direct meeting may check and rectify, and which is approved by the participants when they affix their handwritten signatures to it. A template of the Minutes constitutes Schedule 2 to the Procedure.

An oral report that is not recorded is documented in the form of minutes of the conversation. A template of the Minutes constitutes Schedule 4 to the Procedure.

A Whistleblower may check, rectify and approve a transcript of the conversation or minutes of the conversation by signing them.

6.1.3 In the case of reports made:

- a. in writing – the Whistleblower receives a privacy notice compliant with Article 13 of the GDPR, which is sent to the correspondence address provided by the Whistleblower or is sent by an autoresponder. The notice is also available on the Intranet. Prior to filling out the Form, the Whistleblower reads the notice.
- b. orally – the privacy notice is communicated to the Whistleblower when it is sent to the contact address provided by the Whistleblower or during a direct meeting with the Whistleblowing Procedure Officer.

6.1.4 The Whistleblowing Procedure Officer verifies the report and then decides on follow up.

6.1.5 An investigation is initiated when the case is entered into the Record of Internal Reports.

6.1.6 When the Whistleblowing Procedure Officer receives the report of a breach, the Officer is obliged to confirm to the Whistleblower that the internal report was accepted within 7 days after it was received, unless the Whistleblower did not provide his or her contact address, to which the confirmation should be sent.

6.1.7 In the event that the internal report concerns the Company, the follow up is done without undue delay and with due diligence.

6.1.8 The maximum time limit for giving feedback to the Whistleblower is 3 months after the receipt of the report is confirmed or, in the event that the confirmation is not provided, as described in Point 6.1.6, 3 months after the expiry of the 7-day period from the date of making the report, unless the Whistleblower did not provide a contact address to which the feedback should be sent.

6.1.9 The Whistleblower and persons who participate in the Investigation are obliged to keep secret any information included in the report and other information that could be disclosed in the course of the investigation. The duty of confidentiality does not apply when it is contrary to the provisions of law.

6.1.10 The reports are treated in a confidential manner and with due seriousness and care, and the principle of impartiality and objectivity applies to their processing.

6.1.11 When the reports are processed, all persons participating in the investigation are obliged to exercise due diligence so as not to make a decision on the basis of groundless and unfounded accusations that

are not corroborated by the facts and evidence collected, and are obliged to respect the dignity and good name of employees and persons concerned.

6.1.12 As a result of the follow up, the report may be deemed:

- 1) well-founded and then remedial action is taken or law enforcement authorities are informed;
- 2) unfounded (not confirmed) and then the report is dismissed.

6.2 Initial Report Analysis

6.2.1 When a report is filed, it is processed in accordance with rules specified in the Procedure, provided that the nature and subject of the report do not justify its processing in a manner provided for in separate regulations or generally applicable laws.

6.2.2 After a report is received, the Whistleblowing Procedure Officer carries out an initial analysis of the report with regard to whether information contained in it make it possible to determine whether the report is well-founded, and if required, contacts the reporting person, provided that it is possible.

6.2.3 Having consulted the Team, the Whistleblowing Procedure Officer may decide to refrain from carrying out an investigation when:

- 1) the report is blatantly implausible,
- 2) it is impossible to obtain information required to carry out an investigation.

The Management Board is informed of the decision.

6.2.4 In the event that it is possible to determine whether the report is well-founded, and according to the description in the report there is a probability that a breach occurred, an investigation is initiated.

6.2.5 Having consulted the Team, the Whistleblowing Procedure Officer may consider involving representatives of other organisational units of the Company or an independent consultant in the investigation, if the Team believes that the knowledge and experience of such persons may be necessary to process the report.

6.2.6 The following persons may not be members of the Team:

- a) the person concerned,
- b) the line manager of the reporting person,
- c) the reporting person,
- d) an immediate subordinate of the reporting person and the person concerned.

6.2.7 In the event that a member of the Team believes that there are circumstances that could affect his or her impartiality when assessing the report, that member may request that the Management Board of the Company exclude him or her from the Team's work on the ongoing investigation.

6.2.8 In the event that the circumstances referred to in Points 6.2.7 or 6.2.8 above arise, the Management Board of the Company may appoint another employee of the Company as a member of the Team. Moreover, in a situation when a member of the Management Board of WRO-LOT may not be a member of the Team, the Management Board designates another member of the Management Board to perform this function for the purposes of processing a specific report.

6.3 Report Processing

6.3.1 The Whistleblower needs to be informed every time about circumstances in which it is necessary to reveal his or her identity, for example when criminal proceedings are initiated.

6.3.2 The Team processes the request, does the follow up and gives feedback without unnecessary delay, not later than within the time limit specified in Point 6.1.8.

6.3.3 The Team verifies whether the report is well-founded in the course of an investigation on the basis of generally applicable laws, internal regulations in force at the Company and information obtained from organisational units of the Company, taking into account the type and nature of the report, and subject to confidentiality rules. The investigation is carried out in a fair and impartial manner.

- 6.3.4 When necessary, the Team may call employees or colleagues to a meeting of the Team, provided that they may be connected with or have any knowledge of the report or the reporting person, so that they can make a statement. Upon the request of the Team, all employees are obliged to attend the meetings, as well as share documents and required information in order to establish all the circumstances necessary to determine whether a report is well-founded.
- 6.3.5 Every meeting of the Team is recorded in the form of a memo. Statements given by the persons called to attend the meeting are recorded in minutes. Findings made in the course of the Team's meeting may be approved via business e-mail.
- 6.3.6 Having established all the factual circumstances, the Team makes its decision on whether the report is well-founded, and in the case of well-founded reports makes recommendations on appropriate remedial actions or disciplinary measures against the employee or colleague who committed the breach, as well as recommendations on possible preventive actions aimed at eliminating future breaches similar to those described in the report.
- 6.3.7 In the event that the Team is not unanimous, final conclusions are decided by simple majority of the votes, and in the event of a tie, the deciding vote is cast by the chair of the Team, who votes last.
- 6.3.8 The final conclusions agreed on by the Team include in particular a description of factual circumstances, decision on whether a report is well-founded and, in the case of reports that are deemed well-founded, recommendations for appropriate follow up and preventive actions.
- 6.3.9 In the event that a report concerns a member of the Management Board of the Company, the chair gives the Team's final report to the supervisory board of the Company, which may address the findings brought to its attention by the chair of the Team.
- 6.3.10 In the event that a report is deemed well-founded, the chair of the Team:
- 1) gives information on the result of the investigation to the manager of the organisational unit of the Company in which the employee or whistleblower performs his or her duties, or to supervising member of the Management Board in the event that the employee reports directly to a member of the Management Board, in order to take appropriate follow-up, disciplinary or remedial actions against such a person, which are specified in the Team's final report and which are provided for in work rules applicable to a given employee or arise from an individual cooperation agreement or generally applicable laws;
 - 2) within 7 working days after giving the information referred to in the point above, the chair of the Team informs the employee accused of committing the breach about the report and its verification.
- 6.3.11 In the event that the report was deemed unfounded and the suspicions included in it were dismissed, the chair of the Team promptly informs the reporting person and the employee or the member of the Management Board accused of committing the breach about the report and its verification. In the event that the report concerned a member of the Management Board, information on the concluded investigation and its results is given to the Supervisory Board.
- 6.3.12 In the event that the report is incorrect or was not made in good faith, the Whistleblower is not protected and provisions on the prohibition of retaliation do not apply to him or her.

6.4 Keeping the Record of Internal Reports

- 6.4.1 Whenever a report is received, it is recorded in the Record of Internal Reports that is kept electronically and saved in a private MS Teams repository with strictly monitored access and protected by a password.
- 6.4.2 The Whistleblowing Procedure Officer keeps the Record of Internal Reports.
- 6.4.3 The Record of Internal Reports is kept electronically in a manner that guarantees the protection of Whistleblowers' personal data.
- 6.4.4 The following data are included in the Record of Internal Reports:

- 1) the number of the report,
 - 2) the breach reported,
 - 3) personal data of the Whistleblower and the person concerned required to identify these persons,
 - 4) the Whistleblower's contact address,
 - 5) the date of making the report,
 - 6) information on follow up,
 - 7) the date of concluding the case,
 - 8) schedules to the report/notes.
- 6.4.5 Personal data and other information from the Record of Internal Reports are stored for 3 years after the end of the calendar year when follow up was concluded or after the conclusion of proceedings initiated as a result of the follow up.

6.5 External Reporting

- 6.5.1 A Whistleblower may make an external report without making a prior internal report.
- 6.5.2 The central authority is the Commissioner for Human Rights.
- 6.5.3 The public body that accepts reports on competition rules and consumer protection is the President of the Office of Competition and Consumer Protection.
- 6.5.4 Public authorities also include other authorities that accept external reports on breaches in areas within their scope of operation.

6.6 Protection of Data of Persons Making Internal Reports

- 6.6.1 Reporting persons and facilitators are protected, provided that they acted in good faith, i.e. had a reasonable suspicion based on information they possessed, which objectively substantiated the occurrence of the breaches that were reported.
- 6.6.2 The persons referred to in Point 6.6.1 are protected solely within the scope of the reports they made.
- 6.6.3 The Whistleblower and the facilitator are protected by the Employer against possible retaliation, as well as persecution, discrimination and other forms of exclusion or harassment by other employees.
- 6.6.4 To ensure the protection referred to in Point 6.6.3, the Employer in particular:
- 1) takes actions to ensure that the principle of data confidentiality is respected, and that identity is protected at every stage of the investigation and after its conclusion, subject to Point 6.6.1;
 - 2) makes sure that employees who were shown to have taken any repressive and retaliatory actions against the reporting person and the facilitator are punished in accordance with Work Rules.
- 6.6.5 In the event that it is determined or suspected that there may be any actions aimed at aggravating the legal or factual situation of the reporting person and the facilitator, the manager of a given personnel unit is obliged to inform the person in the Company who performs activities under labour law on behalf of the Employer about this fact in order to stop such actions.
- 6.6.6 The actions referred to in Point 6.6.4(1) include in particular:
- 1) restricting access to information solely to persons authorised in the course of the investigation and the process of providing protection to the reporting person and the facilitator,
 - 2) granting a written authorisation to process personal data to employees allowed to accept and verify reports and take remedial actions,
 - 3) requiring persons authorised to access information to make written declarations that they undertake to maintain confidentiality of any information obtained in the course of the investigation or in the process of protecting the reporting person and the facilitator,
 - 4) punishing persons who were shown to have failed to comply with the obligation referred to above, in accordance with Work Rules.

- 6.6.7 The Whistleblower's data will be kept secret and will not be disclosed, unless the disclosure is required by the law or the Whistleblower did not object to the disclosure of his or her personal data, or the Whistleblower does not meet the statutory conditions for being protected.
- 6.6.8 The Whistleblower and persons to whom the Breach was reported are obliged to keep secret information included in the report and other information that could be disclosed in the course of the investigation. The duty of confidentiality does not apply when it is contrary to the law.

6.7 Prohibition of Retaliation

- 6.7.1 The Company prohibits any Retaliation against the Whistleblower who reported a Breach, the facilitator and a person connected with the Whistleblower, provided that these persons are also Employees of the Company.
- 6.7.2 The Whistleblower is entitled to protection, provided that:
- 1) the breach does not infringe solely on the Whistleblower's rights and the breach is not reported solely in the reporting person's own interest;
 - 2) the Whistleblower acted with reasonable belief that the disclosed facts are true and are a breach of the law;
 - 3) the Whistleblower did not make the report due to personal motivation or to gain an advantage;
 - 4) reporting the Breach was justified due to all of the disclosed facts and circumstances.
- 6.7.3 The protection of the Whistleblower includes the prohibition of Retaliation, which may for example consist in the following disadvantageous treatment:
- 1) refusal to establish an employment relationship;
 - 2) termination of the employment relationship with or without notice;
 - 3) failure to enter into an employment agreement for a definite term or an employment agreement for an indefinite term after the termination of an employment agreement for a probation period, failure to enter into the next employment agreement for a definite term or failure to enter into an employment agreement for an indefinite term after the termination of an employment agreement for a definite term – in the event that the whistleblower had legitimate expectations that such an agreement would be entered into;
 - 4) reduction in remuneration for work;
 - 5) withholding of promotion or omission in promotion;
 - 6) omission in granting work-related benefits other than the remuneration or lowering the amount of these benefits;
 - 7) demotion;
 - 8) suspension in the performance of work or official duties;
 - 9) transfer of the whistleblower's duties to another employee;
 - 10) disadvantageous change in the place of work or working time schedule;
 - 11) negative performance assessment or employment reference;
 - 12) imposition or administering of a disciplinary measure, including a financial penalty, or a similar measure;
 - 13) coercion, intimidation or ostracism;
 - 14) harassment;
 - 15) discrimination;
 - 16) disadvantageous or unfair treatment;
 - 17) withholding of training or disregarding the employee when choosing employees who will participate in training to improve their professional qualifications;
 - 18) unjustified medical referrals, including psychiatric referrals, unless separate provisions provide for the possibility of referring the employee to such examinations;

- 19) actions aimed at making it harder to find future employment in a given sector or industry on the basis of an informal or formal sectoral or industry agreement;
 - 20) causing financial loss, including economic loss or loss of income;
 - 21) causing other non-material damage, including a violation of personal interests, in particular the Whistleblower's good name.
- 6.7.4 The Company protects Whistleblowers against discrimination, persecution and other forms of Retaliation related to the detection of Breaches as a result of the report.
 - 6.7.5 In the event of Retaliation, the Whistleblower informs the Whistleblowing Procedure Officer about it and the Officer, having looked into the case, draws up a report with recommendations, which are promptly given to the Management Board of the Company that took such retaliatory action.
 - 6.7.6 The Whistleblowing Procedure Officer monitors the Whistleblower's situation at least throughout the period of protection, provided that it is justified by the circumstances of the case. The Whistleblowing Procedure Officer is entitled to check at any time whether there is any Retaliation against the Whistleblower.
 - 6.7.7 A person who refused to participate in the Breach or helped disclose the Breach, for example by giving information to the Whistleblower or by making a relevant statement, is protected to the same extent as the Whistleblower.
 - 6.7.8 In the event that the Whistleblower breached provisions of generally applicable law or acted to the detriment of the Company, the Whistleblower may not be released from liability for the Breach.
 - 6.7.9 In the event that the Whistleblower discloses a Breach in which he or she participated, the fact of making the report is taken into account as a mitigating factor when making the decision on potential disciplinary measures.
 - 6.7.10 An abuse of this Procedure, in particular for personal gain, is not only reprehensible, but may also lead to the initiation of a disciplinary action or criminal proceedings.
 - 6.7.11 In regard to the above, when the law is breached, it will be reported to law enforcement authorities and the Whistleblower will not be entitled to the protection defined in this chapter.
 - 6.7.12 A Whistleblower who experienced retaliation is entitled to compensation or reparation.

7. FINAL PROVISIONS

- 7.1 Persons and organisational units authorised to Follow up, as well as the Whistleblowing Procedure Officer, will exercise due diligence to ensure that investigations are conducted only for the time required to thoroughly and objectively explain them.
- 7.2 A Whistleblower who makes a report knowing that there was no breach of the law is punishable as specified in the Act, i.e. by a fine, limitation of liberty or deprivation of liberty for up to two years.
- 7.3 A person who suffered a detriment because a Whistleblower knowingly reported or publicly disclosed false information, is entitled to compensation or reparation for a violation of personal interests, payable by the Whistleblower who made such a report or public disclosure.
- 7.4 The Internal Reporting Procedure enters into force 7 days after it is made known to the Employees of the Company, in a manner customary for the Company.
- 7.5 When a person applies for a job under an employment relationship or another legal relationship which is the basis of performing work, providing services, performing a function or doing service, the Company informs such a person about the Internal Reporting Procedure when the recruitment starts or when negotiations that precede entering into an agreement start.
- 7.6 The Company regularly ensures that, in relation to the Report it received, it does not process any data redundant in view of the purpose of processing. Personal data that are irrelevant to the processing

of the Report are not collected and in case they are accidentally collected, they are promptly erased. Such personal data are erased within 14 days of determining that they are not relevant to the case.

7.7 The Whistleblowing Procedure Officer is responsible for updating this Procedure.

7.8 Applicable provisions of the Labour Code, the Code of Criminal Procedure and the Criminal Code, as well as the Whistleblower Protection Act of 14 June 2024 (Dz. U. of 2004, item 928) apply to matters not governed by this Procedure.

8. SCHEDULES

Schedule 1 – **Privacy Notice** compliant with Article 13 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC

Schedule 2 – **Privacy Notice** compliant with Article 14 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC

Schedule 3 – **Minutes of Oral Reporting of a Breach (template)**

Schedule 4 – **Record of Internal Reports (template)**

Schedule 5 – **Report on the investigation into the reported breach (template)**

Privacy notice

Pursuant to Article 13 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (hereinafter referred to as the GDPR), we would like to inform you that:

1. The Controller of your personal data processed in relation to reporting breaches of the law is WRO – LOT Usługi Lotniskowe Sp. z o.o. (hereinafter referred to as ADO).
2. We obtained your personal data directly from the data subject in a report of a breach of the law.
3. ADO can be contacted by e-mail: biuro@wrolot.com.pl, by phone: **+48 71 358 13 83**, and by post: **ul. Skarżyńskiego 36, 54-530 Wrocław**.
4. ADO appointed a **Data Protection Officer**, who can be contacted by e-mail: iod@wrolot.com.pl or personally at the registered office of the Company.
5. The legal basis for personal data processing is compliance with legal obligations (pursuant to Article 6(1)(c) of the GDPR, in conjunction with the Whistleblower Protection Act of 14 June 2024 (Dz. U. (Polish Official Journal of Laws) of 2024, item 928) to which the Controller is subject under the law.
6. The purpose of personal data collection is:
 - a. to take actions related to determining whether the act or omission being reported is a real or potential breach, to identify irregularities at the Company, such as breaches of internal rules in force at the Company and provisions of generally applicable law, and to process reports, carry out an investigation, inform Whistleblowers that their reports were received and processed, and to take actions aimed at counteracting the revealed irregularities.
 - b. handle the report as referred to in **the Internal Reporting Procedure of WRO-LOT Usługi Lotniskowe Sp. z o.o.**
7. In the event that a breach is reported orally, your personal data, i.e. your voice, may be processed in the form of audio recorded by a recording device to enable the person in charge of the investigation to carry out the investigation and take minutes pursuant to Article 6(1)(f) of the GDPR, i.e. for the purposes of our legitimate interest, which is ensuring the accuracy and reliability of follow up, with particular regard to protecting the personal data of the Whistleblower, witnesses and the person concerned.
8. The category of processed data is: **first and last name, contact details**, other data provided in the report of the breach.
9. It is voluntary to provide your personal data, but if you do not provide your data, it may be more difficult or impossible for us to process the report.
10. Your personal data will only be transferred to authorised persons and in specific situations may be transferred to entities/persons/bodies authorised within the scope and on the terms specified by law.
11. Personal data will not be transferred to third countries and international organisations.
12. Personal data provided to us in the report of the breach will be stored for 3 years after the end of the calendar year in which follow up was concluded, or after the termination of proceedings initiated as a result of such follow up. The data will not be stored longer than throughout the time of pending court proceedings which require sharing documents on the investigation into the breach.

13. You have the right to:
- a. access to Personal Data concerning yourself, pursuant to Article 15 of the Regulation,
 - b. rectification of Personal Data, pursuant to Article 16 of the Regulation,
 - c. obtain from the controller restriction of processing, pursuant to Article 18 of the Regulation, subject to exceptions referred to in Article 18(2) of the Regulation.
 - d. lodge a complaint with the President of the Personal Data Protection Office, if you consider that the processing of personal data relating to you infringes the Regulation;
 - e. erasure of data, pursuant to Article 17 of the Regulation, if the data were processed pursuant to Article 6(1)(f) of the Regulation and are not necessary for the establishment, exercise or defence of legal claims.
14. You do not have the right to:
- a. portability of Personal Data, referred to in Article 20 of the Regulation,
 - b. object to Personal Data processing pursuant to Article 21 of the Regulation, because the legal basis for Personal Data processing is Article 6(1)(c) of the Regulation.

Privacy notice

Pursuant to Article 14 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (hereinafter referred to as the GDPR), we would like to inform you that:

1. The Controller of your personal data processed in relation to reporting breaches of the law is WRO – LOT Usługi Lotniskowe Sp. z o.o. (hereinafter referred to as ADO).
2. ADO can be contacted by e-mail: biuro@wrolot.com.pl, by phone: **+48 71 358 13 83** and by post: **ul. Skarżyńskiego 36, 54-530 Wrocław**.
3. ADO appointed a **Data Protection Officer**, who can be contacted by e-mail: iod@wrolot.com.pl or personally at the registered office of the Company.
4. We obtained your personal data due to a report of a breach of the law that was filed with ADO.
5. The legal basis for personal data processing is compliance with legal obligations (pursuant to Article 6(1)(c) of the GDPR) to which the Controller is subject under legal provisions and the Whistleblower Protection Act of 14 June 2024 (Dz. U. (Polish Official Journal of Laws) 2024, item 928).
6. Your personal data will be processed to take actions related to the report of the breach of the law filed with ADO.
7. The category of processed data is: first and last name(s), contact details, other data provided in the report of the breach.
8. Your personal data will only be transferred to authorised persons and in specific situations may be transferred to entities/persons/bodies authorised within the scope and on the terms specified by law.
9. Personal data will not be transferred to third countries and international organisations.
10. Personal data provided in the report of the breach will be stored for 3 years after the end of the calendar year when follow up was concluded or after the conclusion of proceedings initiated as a result of the follow up.
11. You have the right to:
 - a. access to Personal Data concerning yourself, pursuant to Article 15 of the Regulation,
 - b. rectification of Personal Data, pursuant to Article 16 of the Regulation,
 - c. obtain from the controller restriction of processing, pursuant to Article 18 of the Regulation, subject to exceptions referred to in Article 18(2) of the Regulation.
 - d. lodge a complaint with the President of the Personal Data Protection Office, if you consider that the processing of personal data relating to you infringes the Regulation;
 - e. erasure of data, pursuant to Article 17 of the Regulation, if the data were processed pursuant to Article 6(1)(f) of the Regulation and are not necessary for the establishment, exercise or defence of legal claims.
12. You do not have the right to:
 - a. portability of Personal Data, referred to in Article 20 of the Regulation,
 - b. object to Personal Data processing pursuant to Article 21 of the Regulation, because the legal basis for Personal Data processing is Article 6(1)(c) of the Regulation.

Schedule 3 to the Internal Reporting Procedure of WRO-LOT Usługi Lotniskowe Sp. z o.o.
Minutes of Oral Reporting of a Breach

[Individual report number]

MINUTES OF ORAL REPORTING OF A BREACH
IN ACCORDANCE WITH THE INTERNAL REPORTING PROCEDURE
OF WRO – LOT USŁUGI LOTNISKOWE SP. Z O.O.

WHISTLEBLOWER'S PERSONAL DATA

First and last name: _____

Correspondence address: _____

Date of the report: _____

1. DATE AND PLACE OF THE INCIDENT
2. DESCRIPTION OF THE INCIDENT AND HOW THE REPORTING PERSON LEARNED ABOUT IT
3. PERSONAL DATA AND ROLE OF THE PERSONS INVOLVED/ELEMENTS IDENTIFYING SUCH PERSONS
4. DATA OF OTHER ENTITIES THAT MAY HAVE KNOWLEDGE ON THE INCIDENT

5. DOCUMENTS AND OTHER EVIDENCE THAT MAY CONFIRM THE OCCURRENCE OF THE FACTS THAT ARE THE BASIS FOR MAKING THE REPORT

6. ADDITIONAL NOTES/ANY OTHER DATA AND INFORMATION USEFUL FOR INVESTIGATING THE BREACH

.....
Signature of the person accepting the report

.....
Signature of the reporting person (if applicable)

**Schedule no. 4 to the Internal Reporting Procedure of WRO-LOT Usługi Lotniskowe Sp. z o.o.
Template of the Record of Internal Reports**

Record of breaches reported at WRO-LOT Usługi Lotniskowe Sp. z o.o.

Report no.	Date of making no.	Whistleblower's personal data	Data of the person concerned	Whistleblower's contact address (e-mail or correspondence address)	The breach reported	Follow up	Schedules to the report/ notes	Date of concluding the case

**Schedule no. 5 to the Internal Reporting Procedure of WRO-LOT Usługi Lotniskowe Sp. z o.o.
Template of the Investigation Report**

....., on

The Employer's header stamp

**INVESTIGATION
REPORT**

The subject of this investigation was to examine the circumstances specified in the report of an internal breach, filed with the Employer on [____].

The investigation was carried out from [____] to [____]

Team members:

1.
2.
3.

I. INFORMATION ON THE INVESTIGATION

From the initiation of the investigation (i.e. from [____]) the Team had [____] meetings on the following dates: [____].

The following actions were taken in the course of the investigation:

.....
.....

III. FINDINGS OF FACT

(describe in particular the essence of the case, the course of events, the persons participating in the case, the established causes and circumstances)

.....
.....
.....
.....

IV. ASSESSMENT OF FACTUAL CIRCUMSTANCES

(include for example the assessment of statements made by the persons who were heard and other evidence in the case, specify the decision made by the Team by stating whether the allegations in the report turned out to be well-founded or unfounded)

.....
.....
.....
.....

V. TEAM OPINION

(determine whether, in the face of the collected evidence, the Team concluded that the allegations in the report were well-founded or unfounded - and provide grounds for this decision)

.....
.....
.....
.....

VI. TEAM RECOMMENDATIONS

(determine how, in the Team's opinion, the perpetrator(s) should be punished by the Employer, or state that the Team's opinion is that no punishment should be imposed)

.....
.....
.....
.....

Signatures of Team members:

1.

2.

3.