

Whistleblower Protection Policy

Published by	Desislava Krusteva	Quality Manager	18/12/2024
Issued by	Joanna Pejo	Chief of People and Culture	01/12/2024
Approved	Joanna Pejo Legal Rep	Legal Representative of NATEK Poland sp. z o.o.	06/12/2024
	Jana Kruzliakova	Legal Representative of NATEK Bulgaria LLC	06/12/2024
	Paul Novak	Legal Representative of NATEK Czech Republic s.r.o.	06/12/2024
	Paul Novak	Legal Representative of NATEK SLOVAKIA, s.r.o.	06/12/2024
Verified by	Desislava Krusteva	Quality Manager	01/12/2024
	Mateusz Cieslewicz	Employee Representative	12/12/2024

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1. PURPOSE

1. The purpose of adopting the Policy is to:
 - i. Implement the Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law.
 - ii. Fulfil the obligations resulted from Directive and contained in whistleblower protection acts implemented in countries of NATEK legal entities, and it's amendments:
 - the Polish Whistleblowers Protection Act of June 14, 2024,
 - the the Bulgarian Act on the protection of persons who report or make public information on breaches of 4 May 2023,
 - the Slovak Act No. 54/2019 on the Protection of Persons Who Report Antisocial Activities
 - and Czech Act No. 171/2023 Coll., on the protection of whistleblowers, together with Act No. 172/2023 Coll.
 - iii. Encourage Staff Members to report violations of law and other specified irregularities through internal reporting channels.
 - iv. Protecting Whistleblowers from any retaliation, whether from superiors, co-workers or anyone else.
 - v. Detecting violations of the law and other irregularities in order to protect the public interest, the interest of aggrieved persons and the interest and reputation of NATEK as the Employer and supplier.

2. DEFINITIONS

1. **Act** – European Union Directive and Whistleblowers Protection Acts as defined in paragraph 1 point 1 letters i. and ii.
2. **Coordinator** - a person appointed by the Employer under special authorization to receive reports, verify reports, conduct investigations, take and coordinate follow-up actions.
3. **Corrective actions** - actions taken by the NATEK Management Board and Legal Rep of NATEK entity to counteract violations of law and irregularities confirmed in the course of follow-up actions and actions aimed at eliminating similar events in the future.
4. **Employer** – the legal entity within NATEK Group that the Person of Concern is having an employment or similar relation too or is represented by the Person of Concern that a Report refers to.
5. **External Reporting** - Notification made to the country Ombudsman.
6. **Facilitator** - a person who may experience retaliation due to assisting a Whistleblower.
7. **Feedback** - information provided to the Whistleblower on the follow-up actions planned or taken.
8. **Follow-up** - actions taken by the Employer to assess the veracity of the information contained in the report, to counteract the violation of the law that is the subject of the report - e.g. internal investigation, initiation of an audit, filing of charges, actions taken to recover funds.
9. **Head Coordinator** - Member of the Management Board or other person designated to supervise the implementation of the Policy and related Procedures.
10. **Internal Reporting** - a notification made under the terms and form provided for in the Policy.
11. **NATEK Group** – a group of companies operating in four countries of EEA (Poland, Slovakia, Czech Republic, and Bulgaria), namely:
 - i. NATEK POLAND Sp. z o.o.,
 - ii. NATEK BULGARIA LLC,;
 - iii. NATEK Czech Republic s.r.o.
 - iv. NATEK SLOVAKIA, s.r.o.
 - v. JJMLE Holding s.r.o.
 - vi. Sygnisys Ltd.
12. **Notification – Report** - information or reasonable suspicion regarding an existing or potential violation of the law or irregularities that have occurred or will occur in a work-related context, or an attempt to conceal them.

13. **Person associated with the Whistleblower** - a co-worker or family member of the Whistleblower, who may experience retaliation.
14. **Person of Concern** - the person identified in the report as the violator of the law or associated with him/her.
15. **Policy** - this The Whistleblower Protection NATEK Policy and related Internal Reporting Procedures.
16. **Public disclosure** - making information about a violation available in the public domain.
17. **Retaliation** - a direct or indirect act or omission, in a work-related context, that is caused by a report and violates or may violate the rights of the Signatory, causes or may cause harm to the Signatory.
18. **Staff Member** - human resource performing for NATEK business goal (Employee, Intern, Contractor, Supplier). Under a condition of valid contract or purchase order based on labour, civil or commercial code, assigned under any of NATEK legal entity, business line, business unit, type of service or function following company organisational chart.
19. **Violation of law** - an act or omission that is unlawful or intended to circumvent the law.
20. **Whistleblower** - a person making an internal report under the terms of the Policy and related Procedures and an external notification or public disclosure, under the terms of the Act.
21. **Work-related context** - the sum of work-related circumstances (present, past, and future) within which information about the violation was obtained.

3. SCOPE OF APPLICATION AND TERRITORY

1. The Policy applies to all employees, contractors or other representants of any legal entity within the NATEK Group.

4. PERSONAL SCOPE

1. According to the Policy, the Whistleblower is:
 - i. Staff Member
 - ii. Temporary employee
 - iii. Former Staff Member
 - iv. Candidates for employment
 - v. Intern, volunteer, trainee
 - vi. Proxy
 - vii. Shareholder or partner
 - viii. Member of the management or supervisory body
 - ix. Entrepreneur - Service provider and Supplier with whom the Employer is contracted
 - x. Persons performing work under the supervision and direction of the Entrepreneur

5. SUBJECT SCOPE

1. The Policy shall be applied in the case of reports of violations of the law concerning:
 - i. Corruption
 - ii. Public procurement
 - iii. Financial services, products and markets
 - iv. Prevention of money laundering and financing of terrorism
 - v. Product safety and compliance
 - vi. Transport safety
 - vii. Environmental protection
 - viii. Radiological protection and nuclear safety
 - ix. Food and feed safety
 - x. Animal health and welfare
 - xi. Public health
 - xii. Consumer protection
 - xiii. Privacy and personal data protection
 - xiv. Security of information and communication networks and systems

- xv. Financial interests of the State Treasury of the country of NATEK group company a local government unit and the European Union
- xvi. The internal market of the European Union, including public law principles of competition and state aid and corporate taxation
- xvii. Constitutional freedoms and rights of man and citizen - occurring in the relations of the individual with public authorities and not related to the areas indicated above

6. REPORTING CHANNELS

1. To make a report, use one of the reporting channels listed below:

6.1. Online form - Whisly Platform

1. Make a report by going to <https://natek.whisly.io>
2. Provide personal information or select the anonymity option.
3. You can make an audio report by checking the appropriate box.
4. Select the field with the appropriate company from NATEK group that report is related to.
5. Fill out the form carefully, answer all questions and include a detailed description of the reported violations.
6. After submitting the report, the Whisly platform will generate access data for the Whistleblower, (**case number and a password**). Using these credentials, the Whistleblowers can check the status of their report and contact the Coordinators.
7. The content of the report can be checked and completed by the Whistleblower through the Whisly platform, in the "**My previous notifications**" menu, by entering the case number and password received when the notification was sent.
8. By making a notification through the Online Form, the Whistleblower simultaneously agrees that contact with the Employer will be made through the Whisly platform. If contact is to be made by any other preferred method, this should be indicated in the report.
9. The Employer encourages the use of this channel as it provides the greatest possibility for the Whistleblower and facilitates contact with Coordinators.

6.2. Face-to-face meeting

1. A Whistleblower may submit a request for a face-to-face meeting with the Coordinator.
2. In order to make the request, one can choose one of the above reporting channels or do it, by any other official means.
3. The meeting shall be arranged no later than 14 days, from receipt of the request.
4. At the express request of the Signatory, or due to the special circumstances of the case and the need to ensure discretion and confidentiality, the meeting may be held outside the Employer's premises.
5. The meeting will be documented in the form of an audio and video recording, or in the form of minutes reproducing its exact course.
6. The Whistleblower shall have the right to review, correct and approve the minutes by signing them.

7. ANONYMOUS REPORTS

1. Whistleblowers have the right to submit anonymous reports.
2. All rules and principles for handling reports and protecting the Whistleblower set out in this Policy also apply to anonymous reports.
3. It is recommended that anonymity be used only in exceptional situations where the Whistleblower has a legitimate concern that his/her report may involve attempts at retaliation.
4. The Employer reserves the right not to follow up if the content of the anonymous report is insufficient to verify the report, and it is impossible to contact the whistleblower.

8. REPORT REQUIREMENTS

1. The information provided by the Whistleblower will be considered a Notification and will be subject to this Policy if the following general conditions are met:
 - i. **Credibility of the report** - The whistleblower does not need to have evidence to corroborate the information contained in the report but must have reasonable grounds to believe that the information provided is true at the time of submission.
 - ii. **Work-related context** - The information contained in the report must be obtained in a work-related context.
 - iii. **Categories of violations** - The information contained in the report must relate to violations of law or irregularities listed in **Section 4 of the Procedure**.
2. The Whistleblower shall provide the most relevant information. In particular, the report should contain the following information
 - Data of the Whistleblower - Name, surname - *not applicable to anonymous reports*.
 - Contact address - preferred form of contact.
 - Whistleblower's relationship with the organization
 - Category of violation to which the report relates
 - Place where the violations occurred - Business Unit, location, department.
 - Date and time of occurrence of violations
 - Organizational unit affected by the violation
 - Detailed information on reported violations
 - Natural or legal person who may suffer retaliation as a result of the report
 - Whether the Whistleblower has previously attempted to report by other means. Include the time, circumstances and details of the person who was informed of the violations.
3. The Employer will not tolerate false reports - persons making such reports may be subject to disciplinary (up to and including termination of employment) and/or civil action and may be reported to the appropriate law enforcement and judicial authorities.
4. The use of reports in bad faith or in a derogatory manner, particularly to intentionally harm another person, is completely unacceptable and will not be legally protected. Persons making such reports will be subject to disciplinary (including termination of employment) and civil consequences.

9. COORDINATORS AND CONFIDENTIALITY

1. Supervision of the implementation of this Procedure shall be exercised by a designated member of the Employer's Management Board - the Head Coordinator.
2. Tasks of the Head Coordinator:
 - i. Verification of the manner in which the Register of Notifications is maintained.
 - ii. Analysing and controlling the process of receiving and handling notifications.
 - iii. Receiving notifications and following up on notifications that involve Coordinators.
 - iv. Receiving notifications and following up on notifications that involve Coordinators.
 - v. To take corrective action
3. Each company under NATEK Group also authorizes the Chief Officer Legal & Investment of NATEK Group to receive internal reports, confirm receipt of report, provide feedback and provide information on the Internal Policy.
4. The Employer appoints and authorizes a Coordinator to receive and handle reports and undertake and coordinate the follow-up and processing of personal data of the Whistleblowers, and other persons mentioned in the report.
5. Information on the authorization of the Coordinator, together with his/her data, will be announced each time in the form of an announcement of the Management Board.
6. The coordinator's responsibilities
 - i. Ensure protection of Whistleblowers from retaliation.
 - ii. Ensure protection of the confidentiality of the identity of all persons whose data are included in the notification.
 - iii. Conduct diligent verification of the notification and coordinate follow-up actions.
 - iv. Maintain a Register of Notifications.

- v. Provide all necessary information to the Whistleblower.
 - vi. Make recommendations to the Management Board on corrective actions.
7. The Coordinators guarantee that all reports will be treated with due seriousness and diligence and that their handling will be based on the principles of impartiality and objectivity. Respect for the dignity and reputation of all persons concerned by a report will be the general principle of investigations.
 8. Coordinators, as well as all other participants in the investigation, are required to exercise due diligence to ensure that all decisions and follow-up actions are made on the basis of facts and evidence gathered, rather than slander and unfounded accusations.
 9. The organization of the process of making, receiving and handling reports is designed to prevent any unauthorized person from gaining access to the information contained in the report.
 10. The organization of the process of making, receiving and handling reports ensures the protection of the secrecy of the identity of the Whistleblower, as well as all others whose data appears in the notification.
 11. Access to the data of the Whistleblower and the information contained in the notification is granted by the Coordinator only to those persons who are necessary to conduct an effective investigation, after receiving from them a written commitment to keep confidential all information obtained in the investigation.
 12. In any other case, disclosure of the identity of the Whistleblower may be made only with the Whistleblower's express consent.
 13. Disclosure of the Whistleblower's data may take place when it is a necessary and proportionate obligation under the law in connection with investigations conducted by public authorities or pre-trial or judicial proceedings conducted by the courts, including in order to guarantee the right to defense of the reported person.
 14. In the event that the Coordinator determines that, for any reason, he or she is unable to maintain impartiality or objectivity during the handling of a given notification (e.g., due to a personal relationship with the subject of the notification or other circumstances that may affect his or her objectivity), he or she is required to immediately inform the Head Coordinator of the need to exclude himself or herself from the process.
 15. Handling of such notification shall be taken over by another Coordinator or Head Coordinator, in accordance with all the rules of this Procedure. The Coordinator who has disengaged will not have access to documentation, correspondence, or any other information regarding the request.

10. EXTRAORDINARY REPORTS

1. If the report concerns a Supervisor or Coordinator, in order to avoid a conflict of interest, such report shall be forwarded to the whistlebloweroffice@natek.eu for consideration.
2. Whistleblower Law Officer (The Chief Officer Legal & Investment) at NATEK Group shall assume responsibility for analyzing the report and deciding on follow-up actions, on a case-by-case basis. In this process, he shall be guided by the principles and guidelines set forth in this Policy.
3. All actions taken by the Whistleblower Law Officer are designed to ensure the impartiality, integrity and protection of the Whistleblower and other participants in the process. If necessary, the Chief may also enlist the assistance of external experts to enhance the transparency and credibility of the process.

11. PROHIBITION OF RETALIATION

1. There is an absolute prohibition of retaliation, as well as threats and attempts to retaliate against a Whistleblower who has made a report in accordance with the Policy and the law.
2. The prohibition of retaliation also applies to the facilitator and the person associated with the Whistleblower.
3. No retaliatory actions will be taken against the Whistleblower, in particular:
 - i. refusal to establish an employment relationship;
 - ii. termination of the employment relationship;

- iii. failure to conclude a fixed-term employment contract or an indefinite-term employment contract after the termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after the termination of a fixed-term employment contract - if the Whistleblower had a legitimate expectation that such an agreement would be concluded with him or her;
 - iv. reduction in the amount of remuneration for work;
 - v. withholding of promotion or omission from promotion;
 - vi. omission from the award of work-related benefits other than salary or reduction in the amount of such benefits;
 - vii. transfer to a lower job position;
 - viii. suspension in the performance of employee or official duties;
 - ix. transfer to another employee of the Whistleblower's existing duties;
 - x. an unfavourable change in the place of work or work schedule;
 - xi. negative evaluation of work performance or negative opinion of work;
 - xii. imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
 - xiii. coercion, intimidation or exclusion;
 - xiv. mobbing;
 - xv. discrimination;
 - xvi. unfavourable or unjust treatment;
 - xvii. withholding of participation or omission from typing for participation in professional qualification training;
 - xviii. unjustified referral for medical examination, including psychiatric examination, unless separate regulations provide for the possibility of referring an employee for such examination;
 - xix. action aimed at making it difficult to find future employment in a particular sector or industry on the basis of an informal or formal sector or industry agreement;
 - xx. causing financial loss, including economic loss or loss of income;
 - xxi. causing other intangible damage, including damage to personal property, in particular, the reputation of the Whistleblower.
4. The Employer will respond in the most severe manner to any violation of this prohibition. Disciplinary, criminal or civil action will be taken against any person who takes or attempts to take any retaliatory action against the Whistleblower.
 5. A Whistleblower who has become a target of retaliation or fears that he or she may become a target of retaliation should immediately report this fact to the Coordinator.
 6. Protection shall be granted only to the extent and in connection with the report made.

12. FOLLOW-UP

1. In connection with the notification received, the Coordinators shall take measures to fairly clarify the matter. Each notification may require different specific actions and activities, but some elements will be invariable for all cases and constitute the framework for investigations.
2. Handling report:
 - i. **Registration of the report**
 - ii. **Confirmation** - Within 7 days of receiving the notification, the Coordinator will confirm to the Whistleblower that the notification has been accepted
 - iii. **Verification of the report**
 - a. **Recognizing the notification as legitimate** and in accordance with this Procedure and informing the Whistleblower, about the next steps of the procedure
 - b. **Recognizing the notification as unfounded** or inconsistent with the Procedure, along with the reasons (feedback).
 - iv. **Investigation** - activities appropriate to the case. May include elements such as gathering evidence or conducting confidential interviews with individuals.

- v. **Feedback** - Within 3 months from the date of receipt of the notification, the Coordinators will provide feedback to the Whistleblower on whether or not a violation of the law has been found and the follow-up actions planned or taken, as well as the reasons for such actions.
 - vi. **Completion of the case in the Report Register.**
3. The Coordinators shall provide any information to the Whistleblowers as long as it does not impede the investigation or result in the disclosure of confidential information.
 4. All Staff Members are required to cooperate fully with the Coordinator in follow-up and investigations, in particular, provide requested information and documents and participate in confidential interviews.
 5. Staff Memembers who will be engaged by the Coordinator in activities related to follow-up and investigation will be instructed and required to maintain confidentiality in connection with all information to which they will have access during these activities.

13. CORRECTIVE ACTIONS

1. If violations of law are confirmed, the Coordinator or Supervisor shall make recommendations to the Management Board on corrective or preventive actions to counteract the violations or take measures to eliminate similar occurrences in the future.
2. On the basis of the recommendations referred to in item 12.1, the Management Board makes adequate decisions to implement corrective actions.
3. In particular, these may include:
 - i. Drawing disciplinary consequences for the perpetrators of violations.
 - ii. Drawing disciplinary consequences for those who have committed violations of this Policy.
 - iii. To make a criminal report to law enforcement authorities or apply other appropriate legal measures (depending on the nature of the incident and its context), including on possible litigation actions to ensure effective protection of NATEK Groups' rights and interests
 - iv. Developing new or updating existing procedures to avoid similar violations in the future, strengthening controls and improving prevention systems.
 - v. Conducting internal or external audits.
 - vi. Undertaking training and development activities to increase awareness of the law, expertise in the performance of official duties and other aspects relating to the reported violation of the law.

14. EXTERNAL REPORTING

1. NATEK Group urges Staff Members to make reports through internal reporting channels in accordance with the rules set out in the Policy, in order to fulfil all possible obligations under the Act and to enable corrective and preventive actions to be taken as soon as possible, as well as to provide an opportunity to demonstrate the fulfilment of responsibilities taken, the principles of professionalism and ethics in the least disruptive way for the conduct of NATEK's business.
2. However, Whistleblowers have the right to make an external report without prior internal reporting.
3. External reporting shall be made to:
 - i. Ombudsman;
 - ii. Other public bodies accepting external reports of violations in areas within the scope of these bodies;
 - iii. Institutions, bodies or organizational units of the European Union.
4. For details on the procedure, rules and form of external notifications, see Chapter 4 of the Act.

15. LIABILITY

1. Anyone who is found to have violated the law or committed other irregularities shall be subject to disciplinary, criminal and civil liability.
2. Anyone who prevents or significantly impedes a whistleblower from making a report shall be subject to disciplinary, criminal and civil liability.

3. Anyone who retaliates or attempts to retaliate against a whistleblower in violation of the prohibition shall be subject to disciplinary, criminal or civil liability.
4. Anyone who violates the obligation to maintain the confidentiality and secrecy of the identity of a whistleblower, facilitator or an associate shall be subject to disciplinary, criminal and civil liability.
5. A Whistleblower who makes a false report knowing that no violation of law has occurred shall be subject to disciplinary, criminal and civil liability.
6. A Whistleblower who is also the perpetrator of or complicit in the reported violations and irregularities does not enjoy immunity from liability. However, the Employer will take into account the fact of reporting and the assistance of the whistleblower as a mitigating circumstance to the extent that he or she is affected.
7. Anyone who prevents or obstructs the follow-up, including the investigation, inter alia by refusing or obstructing to cooperate with the coordinator (e.g. by not submitting documents, refusing to appear at a meeting scheduled by the coordinator, refusing to give explanations), shall be subject to disciplinary action.

16. PERSONAL DATA

1. Upon receipt of an report, the Employer, shall process personal data to the extent necessary to take any follow-up action.
2. Personal data that are not relevant to the processing of the report are not collected, and if accidentally collected, they are immediately deleted. The deletion of such data shall take place within 14 days after it is determined that it is not relevant to the case.
3. The provision of Article 14(2)(f) of EU Regulation 2016/679 (GDPR) does not apply unless the Whistleblower has expressly consented to the disclosure of his or her identity or knowingly make a false report.
4. The provision of Article 15(1)(g). EU Regulation 2016/679 (GDPR) regarding the provision of information about the source of obtaining personal data, shall not apply unless the Whistleblower has expressly consented to the disclosure of his or her identity or knowingly make a false report.
5. Personal data processed in connection with follow-up actions shall be retained by the Employer for a period of 3 years after the end of the calendar year in which the case was completed.
6. The provisions of Section 5 do not apply when the documents related to the notification are part of the files of pre-trial proceedings or court or administrative court cases.

17. FINAL PROVISIONS

1. Each Staff Member is obliged to follow the Policy.
2. This Policy is subject to a mandatory review performed at least once every two years.
3. The review is carried out by the Coordinators and the Head Coordinators.
4. The review consists in assessing the timeliness and compliance with the Act and other legal regulations, as well as the effectiveness and functionality of the solutions adopted in the Policy and related Procedures.
5. This Policy enters into force 06/12/2024.

Revision history

Name	Description of the changes	Date	Version
Joanna Pejo	Initial Version	06/12/2024	1.1