

INSTRUCTIONS FOR WHISTLEBLOWING MANAGEMENT AND PROTECTION OF THE WHISTLEBLOWER



Who does it involve?

All Italian and European companies of the Arcese Group (hereafter ARCESE), subject to Directive (EU) 2019/1937. The procedure will be detailed and specific for each country and company, harmonising local regulations.



To whom is it addressed?

- To all employees (employed persons)
- Partners with administrative, management, control, supervisory or functions
- Self-employed persons working for Group companies
- Volunteers and trainees (paid or unpaid) working at companies
- Freelancers and consultants working for group companies.



What is it for?

Guaranteeing protection not only for confidentiality but also from possible retaliatory measures for persons who expose themselves through whistleblowing by contributing to the emergence and prevention of risks and situations detrimental to Group companies and consequently to the collective public interest.

Provide guidelines and operational indications to the whistleblower on the subject, content, recipients and handling of reports as well as on the forms of protection offered in line with European and local regulatory references



When to report?

When knowledge is gained of well-founded or alleged misconduct based on precise and concordant facts relating to the work context. The subject of a report may be specific violations of national and EU direct regulations and/or unlawful acts of a different nature that harm the public interest or the integrity of Group companies. Information on reportable infringements does not include news that is clearly unsubstantiated, information that is already fully in the public domain, or information acquired only on the basis of rumours or sources that are not very reliable (so-called rumours).

Who receives the report?

ARCESE has appointed a Whistleblowing Committee (Committee) at central level to which the management of reports concerning the Group's Italian companies has been entrusted, and with the task of coordinating reports concerning foreign companies with local contacts. The Committee is composed of the following functions: Global Safety, Security and Sustainability Director, Global Chief People Officer, Legal Manager. The companies are entitled to appoint a delegate also at local level (authorised person) who will act in coordination with the CIW, or its coordinator.

What cannot be reported?

- (i) Complaints, claims or demands linked to an interest of a personal nature of the reporting person that relate exclusively to his or her individual employment relations or inherent in his or her relations with hierarchically superior persons
- (ii) Reports of breaches of national security and defence or national security-related procurements

What are the internal channels for making a report?

Arcese, having consulted the trade union representatives, has adopted an internal IT channel - web platform. Each Group company has access to the platform from a dedicated URL published on its website.

How to make a whistleblowing report via the Sestante platform

	Go to the webpage and read the privacy policy (acknowledgement) . Click the link of the company you want to report and follow the instructions you will find within the platform and on the website - whistleblowing section.
	Click on the 'new report' button and fill in the mandatory fields marked with (*), i.e. title and subject of the report. It is up to the reporter to also fill in the other non-compulsory fields providing information on the identity of the reporter. In any case, remember that the report must be substantiated by stating: - The circumstances of time and place in which the reported event occurred; - The description of the fact (also in evidence or with the possibility of attaching documents); - The elements that make it possible to identify the person to whom the reported facts can be attributed.
	The platform will ask you as optional for your consent to disclose your identity (if provided) to persons other than those competent to receive and manage reports.
	When you are certain of the content to be forwarded /in writing or by voice, click on 'Complete Report and Send'.
	The platform will then issue the unique alphanumeric code (ticket code) , which you must note down, keep and not disclose to third parties. This will be the only way through which you will be able to access this report again to monitor its progress and the operator's response, by clicking on 'Reopen Ticket' on the home screen (whether you have made an anonymous report or if you have revealed your identity).
	Once the report has been made, you will receive an acknowledgement of receipt or notification, directly visible in the platform. With this notice, the deadline for notification of receipt of the report is considered to have been met.
	Within three months (except in special cases) of receipt or notification you will receive the outcome of your report.
	You can also send reports anonymously via the platform. they will be considered in different ways from country to country in accordance with local regulations.
	The data and information on the platform are archived within the platform and stored for a period of 5 years.

SIGNALLING OPERATING DIAGRAM



REMEMBER:

- ⇒ ARCESE PROMOTES THE ETHICAL PRINCIPLES OF RESPECT FOR THE INTEGRITY AND PROTECTION OF THE SIGNALLER IN THE ENTIRE PROCESS;
- ⇒ ARCESE IS COMMITTED TO PROTECTING THE PRIVACY OF ALL PERSONS INVOLVED;
- ⇒ REPORTS ARE STORED SECURELY WITHIN THE PLATFORM;
- ⇒ ALL REPORTS ARE SUBJECT TO PRELIMINARY INSTRUCTORY, MAY BE RECONTAINED FOR APPROACH BY AUTHORISED PERSONS (COMMITTEE OR DELEGATED FUNCTIONS);
- ⇒ THE REPORT REMAINS CONFIDENTIAL.

**PROCEDURE FOR
WHISTLEBLOWING MANAGEMENT
AND PROTECTION OF THE
WHISTLEBLOWER
ARCESE POLSKA SP. Z O. O.**

1. INTRODUCTION

ARCESE POLSKA SP. Z O. O. (hereinafter also referred to as the "Company"), has established an internal communication channel to report actual or suspected violations without fear of retaliation and in full compliance with the protections provided to the whistleblower.

2. REGULATIONS

- ⇒ Directive (EU) 2019/1937 – Whistleblowing Directive
- ⇒ REGULATION (EU) 2016/679 or "GDPR"
- ⇒ Act on the protection of whistleblowers adopted on 14 June 2024, implementing in European Directive No. 2019/1937 on whistleblowing.

3. PURPOSE AND SCOPE APPLICATION

This procedure aims to:

- ✓ **Promote a corporate culture based on transparency, responsibility, and integrity;**
- ✓ **Establish and make known the internal reporting channel;**
- ✓ **Define responsibilities in the process of managing reports and the function of the Internal Whistleblowing Responsible;**
- ✓ **Illustrate the protections provided to the whistleblower or protection system in accordance with regulations;**
- ✓ **Explain the sanctions system envisaged by the regulations for both the Company and the whistleblower.**

The procedure is applied to Arcese Polska sp. z o. o.

4. DEFINITIONS

WHISTLEBLOWER or REPORTER: a person making a report on offences committed within his or her work context

VIOLATIONS: conduct, acts or omissions, affecting the public interest or the integrity of the public administration or private entity

WORK ENVIRONMENT: current or past work or professional activities carried out within the Company, through which, regardless of the nature of such activities, a person acquires information about violations and in the context of which he or she could risk retaliation in the event of a report.

REPORT: submission by the reporter of information on one or more violations

INTERNAL REPORTING: written or oral communication of information on violations, submitted through the internal reporting channel adopted by the Company

EXTERNAL REPORTING: the written or oral communication of information on violations, submitted to the Ombudsman or a public authority and open to all whistleblowers.

PUBLIC DISCLOSURE: making violations public through the use of print or electronic media in order to reach a large number of people (including the use of social networks).

REPORTING TO THE JUDICIAL OR ACCOUNTING AUTHORITIES: possibility of appealing to the competent Judicial or Accounting Authorities to report unlawful conduct of which one has become aware in the public or private work environment.

RETALIATION: any conduct, act or omission, even if only attempted or threatened, put into effect by reason of the report that causes or may cause the reporting person or the person who made the complaint, directly or indirectly, an unjust damage.

WHISTLEBLOWING COMMITTEE: internal office composed of several figures from the Company's corporate organisation, in charge of receiving and managing the report, including investigative activities (hereinafter also referred to as the "**Committee**").

RESPONSIBLE FOR THE INTERNAL INFORMATION SYSTEM: natural person delegated by the Company's Management Body who diligently manages the complaints received, in constant coordination with the Complaints Committee.

FACILITATOR: a person who assists the reporter in the reporting process, operating within the same work environment and whose assistance must be kept confidential



5. CHARACTERISTICS OF THE REPORT

5.1 WHO CAN REPORT: THE REPORTER OR “WHISTLEBLOWER”

Arcese Polska sp. z o. o., in compliance with the regulations and article 4 of the Act, identifies the following as potential reporters:

INTERNAL STAKEHOLDER:	ESTERNAL STAKEHOLDER:
- All employees, regardless of their contractual status and function; - Persons with administrative, managerial, supervisory, supervisory or representative functions, including de facto functions.	- self-employed persons and collaborators, who provide goods or services or carry out works in favour of the Company; - Volunteers and trainees, paid and unpaid, who work in the Company's working environment; - Self-employed persons and consultants working with the Company.
OTHER SUBJECTS TO WHICH THE PROTECTION OF THE COMPLAINANT IS EXTENDED	
● Facilitators; ● Persons in the same working environment with kinship up to fourth degree and stable emotional bond; ● Work colleagues with a regular and current relationship (for example friendship) in the same work environment; ● Entities owned by the reporting agent or for whom the reporting agent works or operating in the same business environment (the rationale here is to protect such entities against commercial retaliation); ● An officer of the Police, the Internal Security Agency, the Intelligence Agency, the Military Counterintelligence Service, the Military Intelligence Service, the Central Anti-Corruption Bureau, the Border Guard, the Marshal Guard, the State Protection Service, the State Fire Service, the Customs-Sanitary Service and the Penitentiary Service; ● Soldier.	

The report can be made by a person who is in the selection or pre-contractual phase, during the trial period and after the dissolution of the relationship.

This procedure refers to cases in which the reporting agent discloses his identity, the rationale is to ensure that these subjects the protection provided by law, ensuring the confidentiality of the personal data provided.

5.2 ANONYMOUS REPORTS

According to the Act on the protection of whistleblowers, there is no express obligation to set up internal reporting channels in such a way that anonymous reports can be sent. However, the company has adopted a web-based reporting channel that allows for anonymous communications.

In the case of anonymous reporting, the content is decisive for its admissibility, so only substantiated and evidence-backed reports will be given due consideration. The same protections apply to an anonymous whistleblower who has subsequently been identified and suffered retaliation.

5.3 SUBJECT OF THE REPORT: WHAT CAN BE REPORTED?

The Act on the protection of whistleblowers provides for a list of offences that may be the subject of a notification.

A reporting person may, therefore, report offences under Polish law, provided they relate to the protection of life, physical integrity, health, or the rights of employees or their representatives. This includes, for example, breaches of occupational health and safety regulations or violations of provisions concerning the duty to provide information and disclosure to labour constitution bodies, such as works councils.

By way of example and not exhaustive, the report may cover:



- ⇒ **Rules to prevent money laundering and terrorist financing;**
- ⇒ **Product safety regulations;**
- ⇒ **Transport security regulations;**
- ⇒ **Regulations on the Transport of Dangerous Goods;**
- ⇒ **Environmental protection**
- ⇒ **Radiation protection and nuclear safety;**
- ⇒ **Quality and safety standards for medicines and devices;**
- ⇒ **Consumer protection regulation;**
- ⇒ **Data protection and IT security regulations;**
- ⇒ **Public Procurement Law;**
- ⇒ **Accounting Rules for Joint Stock Companies;**
- ⇒ **Regulation of competition law;**
- ⇒ **food and feed safety;**
- ⇒ **animal health and welfare;**
- ⇒ **constitutional freedoms and rights of a human being and a citizen - occurring in the relations of an individual with public authorities and not related to the areas indicated in items above.**

This also includes acts or omissions that harm the financial interests of the European Union pursuant to Article 325 TFEU (Treaty on the Functioning of the European Union) and acts or omissions relating to the internal market, as referred to in Article 26(2) (including infringements in the field of competition and State aid).

To protect the dignity and health of workers, as well as the moral integrity and values of the Company, the possibility is given to report cases of harassment, abuse in the workplace and/or discrimination in relation to sex, ethnicity, religious faith, sexual orientation. In addition, the internal reporting channel may be used for the reporting of violations of the legal entity's internal rules or ethical standards which have been established by the legal entity on the basis of generally applicable law and which continue to be complied with. In this case, the provisions external applications and public disclosure of the Act on the protection of whistleblowers shall not apply.

It is always possible for the whistleblower before referring the matter to the Committee to consult his or her direct superior, who, however, after understanding the subject of the report, will be obliged to send it to the Committee if the conditions are met.

The provisions of this procedure do not apply to disputes, claims or requests linked to a personal interest of the person making the report or of the person who has filed a complaint with the judicial or accounting authorities that relate exclusively to his or her individual employment relationships or inherent to his or her relations with hierarchically superior figures.

Furthermore, the Act shall not apply to information covered by:

1. provisions on the protection of classified information and other information that is not subject to disclosure under common law for reasons of public security;
2. professional secrecy of the medical and legal professions;
3. the secrecy of judicial deliberations;
4. criminal proceedings - with regard to the secrecy of pre-trial proceedings and the secrecy of an in-camera trial.

5.4 HOW A REPORT SHOULD BE MADE

Report shall preferably include the following:

- ⇒ **A full description of the reported facts;**
- ⇒ **If known, the circumstances of the time and place where the violations were committed or for which presumption exists;**
- ⇒ **The particulars or elements (qualification, office, activity carried out) of the reported entity in order to allow identification;**
- ⇒ **Particulars of any witnesses or persons who may report on the facts reported;**
- ⇒ **Any annexes or documents which may confirm the validity of the reported facts;**
- ⇒ **Any other information that may provide useful evidence as to the existence of the facts.**

They are flagged and therefore admissible:

- ⇒ **Retaliatory communications which the reporting agent considers to have been made following an report.**

The following are excluded and therefore **INADMISSIBLE**:

- ⇒ **Reports related to a personal interest of the person of the reporter, which relate exclusively to their individual working**

- relationships with colleagues or with hierarchically superior figures;*
 ⇒ *Reports based on mere suspicions or corridor entries;*
 ⇒ *Reports of breaches of national security.*

6. REPORTING METHODS AND CHANNELS

6.1 REPORTING CHANNEL

The Act on the protection of whistleblowers provides potentially more than one modality:

Internal Channel	External Channel	Public disclosure	Denunciation
Channel set up by the Company and managed by the System Manager.	External reporting channels in Poland are primarily managed by public authorities. At the national level, the Ombudsman, Commissioner for Human Rights (Rzecznik Praw Obywatelskich - RPO) operates as a central external reporting office, accessible to all whistleblowers for reporting breaches of law. Additionally, whistleblowers may also directly report to other competent public authorities at the national or regional level, depending on the specific area of law violated. These authorities are mandated to receive and process external reports in accordance with the Act on the protection of whistleblowers.	The reporter may use public disclosure by press or media, social media when: • has already issued an internal and/or external report without receiving feedback; • is concerned that the report may result in retaliation; • considers that the violations may constitute an imminent or manifest danger to the public interest. • if an external report is made, there is little likelihood that the breach will be effectively addressed due to the particular circumstances of the case, such as the possibility of concealment or destruction of evidence, the existence of collusion between the public authority and the offender, or the involvement of the public authority in the breach. Protection shall not apply if the communication of the infringement is made directly to the press and the Act of 26 January 1984 applies. - Press Law (Journal of Laws of 2018, item 1914).	The Act finally also recognizes the power to the reporting agent to denounce illegal conduct configurable as crimes directly to the national authorities.

6.2 INTERNAL REPORTING CHANNEL: SESTANTE WEB PLATFORM

Arcese Trasporti S.p.a, as the Parent Company, has set up a special internal reporting channel that can be used by the whistleblower.

The platform uses the Sestante web-based solution that offers a customized portal, ensuring compliance with all the necessary legal requirements, including those provided for the organization and management of the processing of personal data and the fulfillments required by the privacy law (Personal Data Protection Act of 10 May 2018 (Journal of Laws of 2019, item 1781 ("PDPA"), the Act on amendments to sectorial acts accompanying the GDPR ("Implementing Act") and EU Regulation 2016/679 on the protection of personal data ("GDPR")).

The platform allows all internal and external stakeholders to send reports to predetermined internal subjects (Whistleblowing Committee) authorized to manage the report in order to ensure effective and confidential communication. Access to the platform is via the institutional website for all group companies, <https://arcese.com/whistleblowing/>.

Before making the report, the reporter is asked to read a privacy policy regarding the processing of their personal data.

The Whistleblower has the possibility to choose whether to make a report by providing his or her personal details or in a totally anonymous form, by entering only the subject of the report and the reference topic.

At the end of the entry of the report, the platform assigns a **unique identification code (ticket code)** that the reporter must keep and transcribe as it will allow him to check the progress of his report.

When reporting, the reporter receives a notification of receipt or notification visible directly in the platform. The platform allows the reporter to make a written report or a voice recording

For further operational details regarding the use of the platform, please refer to "**Operating instructions for using the Whistleblowing Web platform**".

It is always possible for the complainant to request to be heard in person, the suggestion in this case is to still access the platform and send such a request in the descriptive fields in order to track the request and maintain its confidentiality.

7. MANAGEMENT OF THE REPORT

7.1 WHO RECEIVES THE REPORT – WHISTLEBLOWING INTERNAL COMMITTEE

Arcese Polska sp. z o. o. has appointed a dedicated System Manager, responsible for receiving and managing reports. The role of the Manager has been assigned to the Sole Director. In cases where the reported party coincides with the Officer, the report will be managed by a Substitute, who has been previously designated by the Company as the Coordinator of the Committee established by the parent company, Arcese Trasporti S.p.A.

The Manager was formally established by a resolution of the Board of Directors of Arcese Polska sp. z o. o. and is tasked with analyzing all reports received by the company, as well as coordinating with the Whistleblowing Committee established by the parent company, Arcese Trasporti S.p.A. This is in accordance with the intercompany agreements in place within the Group.

The Committee - as well as any delegated functions - is appointed as an 'authorised person for processing' within the framework of the applicable data protection legislation.

7.1.1 Whistleblowing Committee Activities

The System Manager carries out a preliminary assessment of the existence of the essential requirements of the report in order to assess its admissibility (preliminary investigation). In particular, the Manager verifies:

- 7.1.1.1 whether or not it falls within the subjective and objective scope of the regulation (who reported and what they reported);
- 7.1.1.2 the presence of factual elements capable of justifying any further checks or investigations;
- 7.1.1.3 that the report is precise and circumstantiated and, therefore, not generic and not defamatory;
- 7.1.1.4 that any documentation attached to the report is appropriate and relevant.

After assessing the report as admissible, the Manager carries out the assessment (investigation) necessary to follow up the report, including through hearings and the acquisition of documents, always in compliance with the principles of impartiality and confidentiality.

In the event of violations of the Code of Ethics and the Organisation, Management and Control Model, the Supervisory Board is also always involved, and is bound to confidentiality. Any further subjects may be involved upon disclosure and signing of the confidentiality agreement.

At the outcome of the investigation and, in any case, within 3 months from the date of the notice of receipt (notification), the Committee is obliged to provide feedback to the reporter, unless the deadline is extended to 6 months if adequately justified.

The Responsible will maintain constant coordination and dialogue with the Whistleblowing Committee established at the parent company, Arcese Trasporti S.p.A.

If the facts reported through the notification contain elements constituting a criminal offense, the Company will promptly inform the Polish Prosecutor's Office or the European Public Prosecutor's Office, depending on their respective jurisdictions.

7.1.2 Storage and storage time

All the documentation related to the reports received is stored within the platform (computer storage) and kept in compliance

with current regulations on the protection of personal data.

The documentation relating to the report will be kept for no longer than it is necessary and proportionate as provided by Article 18 of the Directive (EU) 2019/1937, and in accordance with the Act on the protection of whistleblowers:

1. Personal data processed in connection with the acceptance of an external report and the documents relating to that report shall be retained by the Ombudsman for a period of 12 months after the end of the calendar year in which the external report was transmitted to the public authority competent to take follow-up action.
2. The personal data and other information in the register of internal notifications shall be retained for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or the proceedings initiated by those actions are completed.
3. In the case referred to points 1 and 2, the Ombudsman, the legal entity and the public authority shall delete the personal data and destroy the documents relating to the notification at the end of the storage period. This provision shall not apply where the documents relating to the notification form part of the files of pre-trial proceedings or of judicial or administrative cases.

Personal data which is manifestly useless for the processing of a specific report is not collected or, if collected accidentally, will be deleted immediately.

7.1.3 Reporting

The Manager prepares annually the Report containing the indication of the Reports received during the reference period.

The Report shows the "status" of each Report (e.g. received, opened, in process/closed, etc.) and any actions taken (corrective actions and disciplinary measures) in compliance with the confidentiality rules of the reporting agent.

Reports are sent to:

- 7.1.3.1 Whistleblowing Committee of Arcese Trasporti S.p.A.;
- 7.1.3.2 Board of Auditors and Supervisory Board;
- 7.1.3.3 Board of Directors of Arcese Polska sp. z o. o.

7.2 PROTECTION AND LIABILITY OF THE WHISTLEBLOWER

7.2.1 Confidentiality

The identity of the reporter and the reported and of the other parties involved (example facilitator) shall be protected in any post-reporting context.

The violation of the obligation of confidentiality is a source of disciplinary liability, without prejudice to any other form of liability provided for by law.

Derogations to the protection of confidentiality:

Express consent of the reporter to identify himself to persons other than those previously authorised.

In criminal proceedings, at the request of the authority or in administrative proceedings following a report or a court order.

In the case of reporting person who **intentionally or through gross negligence** reports incorrect information on violations.

In the management of the report, the personal data of the reporter and other parties involved, will be processed in full compliance with the provisions of current legislation on the protection of personal data, **including Reg. EU 679/2016 ("GDPR")**.

To this end, the Company has carried out a data protection impact assessment (DPIA).

7.2.2 Protection against retaliation

Arcese Polska sp. z o. o., in compliance with legal obligations, has adopted a strict anti-retaliation policy. Retaliation will not be tolerated including, but not limited to, the following scenarios :

- ⇒ **refusal to establish an employment relationship;**
- ⇒ **termination or termination without notice of the employment relationship;**
- ⇒ **failure to conclude a fixed-term employment contract or an indefinite-term employment contract after termination of a**

- probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after termination of a fixed-term employment contract – if the whistleblower had a justified expectation that such a contract would be concluded with him/her;*
- ⇒ *reducing the amount of remuneration for work;*
 - ⇒ *withholding promotion or failing to promote;*
 - ⇒ *withholding or reducing the amount of work-related benefits other than salary;*
 - ⇒ *transferring to a lower position;*
 - ⇒ *suspending employment or official duties;*
 - ⇒ *transferring the whistleblower's existing duties to another employee;*
 - ⇒ *an unfavourable change in the place of work or working time schedule;*
 - ⇒ *a negative evaluation of work performance or a negative opinion of work;*
 - ⇒ *the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;*
 - ⇒ *coercion, intimidation or exclusion;*
 - ⇒ *mobbing; discrimination;*
 - ⇒ *unfavourable or unjust treatment;*
 - ⇒ *withholding of participation or omission in selection for participation in training courses to improve professional qualifications;*
 - ⇒ *unjustified referral for medical examinations, including psychiatric examinations, unless separate regulations provide for the possibility of referring an employee for such examinations;*
 - ⇒ *Acting to make it more difficult to find future work in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement;*
 - ⇒ *causing financial loss, including economic loss, or loss of income;*
 - ⇒ *causing other intangible damage, including damage to personal property, in particular to the whistleblower's good name.*
 - ⇒ *Retaliation for making a report or public disclosure shall also be deemed to be an attempt or threat to apply the measure referred to above.*

Arcese Polska sp. z o. o. considers fundamental the psycho-physical well-being of its employees and collaborators, and is committed to protecting any person who makes a report in good faith.

7.2.3 Conditions for enjoying the protections

- ⇒ *Whistleblowers should reasonably believe that information on reported breaches is true (not assumptions, rumors or public information);*
- ⇒ *The good faith of the whistleblower is protected even in case of incorrect reporting due to genuine errors (lack of knowledge of the legal rules);*
- ⇒ *The reporter must clearly indicate in the subject of the report that it is a whistleblowing report;*
- ⇒ *There must be a close connection or consequentiality between the report and the unfavourable act directly or indirectly suffered by the reporter, to configure retaliation.*

Except for the specific limitations prescribed, the reporter is not granted protection in the following cases:

- ⇒ *The criminal liability of the complainant for the offences of slander and defamation, or his civil liability for the same complaint in cases of wilful misconduct or gross negligence, was established in the first instance judgment.*

If liability is established, a disciplinary sanction shall also be imposed on the reporting or accusing person.

8. SANCTIONS

Breaches of the provisions of the Polish whistleblowing legislation are punishable as offences with a penalty under the Act on the Act on the protection of whistleblowers.

A whistleblower who has been retaliated against is entitled to compensation in an amount not less than the average monthly wage in the national economy in the previous year, as published by the President of the Central Statistical Office in the Official Gazette of the Republic of Poland "Monitor Polski", or to compensation

Whoever, contrary to the provisions of the Act, discloses the identity of a whistleblower, a person assisting in making a report or a person associated with a whistleblower, shall be liable to a fine, the penalty of restriction of liberty or imprisonment of up to one year.

Moreover, articles 54-59 of the Act establish that:

1. Whoever, wishing another person not to make a report, prevents or materially hinders that person from doing so, shall be subject to a fine, the penalty of restriction of liberty or deprivation of liberty for up to one year.
2. If the perpetrator of the act referred to point 1 above uses violence, unlawful threats or deception against another person, he shall be punished by imprisonment for up to 3 years.

3. Whoever retaliates against a whistleblower, a person assisting in making a report or a person associated with a whistleblower shall be subject to a fine, the penalty of restriction of liberty or imprisonment for up to 2 years.
4. The perpetrator of the act referred to point 3 above, if persistent, shall be punished by imprisonment for up to 3 years.

Should the investigation activities conducted according to this procedure reveal violations or offences against the Personnel of Arcese Polska sp. z o. o. and Group Companies or Third Parties (consultants, collaborators, business partners, etc.), the company will act promptly to apply the Disciplinary System.

These sanctions also aim to ensure compliance with whistleblower protection measures and to promote a safe environment for those who decide to report breaches or misconduct.

In the event of intentional or grossly negligent wrongful reporting or public disclosure, the reporting person acting in bad faith is liable to pay compensation or damages for violation of personal rights, a fine, and restriction of liberty or imprisonment for up to 2 years pursuant to article 57 of the **Act on the protection of whistleblowers**. The punishability of an offence is extinguished when 5 years have elapsed since the offence was committed.

9. TRAINING AND INFORMATION

Arcese Polska sp. z o. o. will provide all stakeholders with regular information and training. This procedure is published on:

- Arcese's website;
- The Arxivar system / internal portal / intranet / noticeboards, etc.

Arcese Polska sp. z o. o. also ensures training for all employees, also through the 'e-learning' tools with which the Group is equipped (corporate learning).