

Internal Notification and Follow-up Procedure
at JW Steel Construction sp. z o.o. sp. k.
adopted by Order No 4/2024

§ 1 General provisions

1. This Internal Reporting and Follow-up Procedure sets out the procedure for receiving internal reports regarding information on violations of the law or regulations and ethical standards established at JW Steel Construction sp. z o.o. sp. k., and for following up on such reports.
2. The procedure is intended to introduce transparent rules for disclosing cases of irregularities, taking appropriate corrective action in relation to violations that have occurred and protecting the Whistleblower.
3. The procedure applies to a Signaller who makes an Internal Report in a Work-related Context, irrespective of the legal relationship underlying the provision of his/her work.
4. The protection provided for in the Procedure shall apply to the Whistleblower from the moment of making an Internal Notification, provided that the Whistleblower had reasonable grounds to believe that the information which is the subject of the Internal Notification is true at the time of making it and constitutes infringement information.
5. The protection provided by the Procedure does not apply to a Signatory who knowingly makes an Internal Notification knowing that an infringement has not occurred (bad faith).
6. The Whistleblower may, in any case, make an external notification without prior making an Internal Notification.
7. Information on making External Notifications, together with an indication of the authorities accepting such notifications, is indicated in § 10 of this Procedure.
8. Where a breach can be effectively remedied within the organisational structure of the JW Steel Construction sp. z o.o. sp. k. is encouraged to make an Internal Application.

§ 2 Definitions

Whenever the Procedure refers to:

- 1) Employer - means JW Steel Construction sp. z o.o. sp. k.;
- 2) Committee - means the impartial Internal Whistleblower Committee set up by the Employer, whose tasks include receiving Internal Reports, including requesting additional information from the Whistleblower if necessary, and taking follow-up action;
- 3) Procedure - means these Regulations on the acceptance of internal notifications and follow-up;
- 4) Whistleblower - refers to an individual who reports a violation of the law in a work-related context,

regardless of his or her position, form of employment or collaboration;

5) Internal report - means information, including a reasonable suspicion of an actual or potential violation of the law that has occurred or is likely to occur at the Employer, of which the Whistleblower has become aware in a work-related context, or information concerning an attempt to conceal such a violation, transmitted through the Reporting Channel in accordance with this procedure;

6) Follow-up action - means an action to assess the truthfulness of the information contained in an internal notification and to counteract an infringement, in particular by conducting an investigation, issuing a recommendation or dismissing the notification;

7) Retaliatory action - this is understood to mean a direct or indirect act or omission in a work-related context that is caused by an Internal Reporting and that violates or is likely to violate the rights of the Signaller or causes or is likely to cause the Signaller unjustified damage, including the unjustified initiation of proceedings against the Signaller;

8) Feedback - is understood to be the provision of information to the Signaller on the follow-up actions planned or taken and the reasons for such actions;

9) Work-related context - this is understood to mean past, present or future work-related activities in which information about a breach of the law has been obtained and the possibility of experiencing retaliation exists;

10) Person affected by the Internal Application - means the natural person, legal person or unincorporated organisational unit identified in the Internal Application as the infringer or as a person with whom the infringer is associated;

11) Inner Reporting Helper - means an individual who assists a whistleblower with an Inner Reporting in a work-related context and whose assistance should not be disclosed;

12) Associated Person of the Whistleblower - means an individual who may experience retaliation, including a co-worker or family member of the Whistleblower;

13) Reporting channel - means the technical and organisational solutions that make Internal Reporting possible.

§ 3 Subject matter

1. The subject of an Internal Notification may be unlawful acts or omissions or those aimed at circumventing the law concerning:

- 1) corruption;
- 2) public procurement;
- 3) financial services, products and markets;
- 4) anti-money laundering and counter-terrorist financing;
- 5) product safety and compliance;
- 6) transport security;

- 7) environmental protection;
- 8) radiological protection and nuclear safety;
- 9) food and feed safety;
- 10) animal health and welfare;
- 11) public health;
- 12) consumer protection;
- 13) privacy and data protection;
- 14) security of ICT networks and systems.

2. The subject of an Internal Report may also be violations of the Employer's internal regulations and ethical standards.

§ 4 Procedure for notification

1. The whistleblower can make an Internal Declaration:

- 1) electronically - via email address: sygnalista@jwsc.info.pl
- 2) in writing - in a sealed envelope delivered by internal or external mail marked "Signalling", placed in another sealed envelope addressed to the Employer.

2. For reliable verification of the Internal Notification and effective follow-up, the notification should include at least:

- 1) the personal data of the Whistleblower and the person concerned;
- 2) Signaller's contact address;
- 3) as precise a description as possible of the subject of the infringement;
- 4) a description of the work-related context that made the reported violation possible;
- 5) indicating the reasonable grounds that made it possible to conclude that the information about the infringement is true.

3. Internal submissions made anonymously, containing information clearly unreliable or of unverifiable content will not be considered.

4. Within 7 days of receipt of the Internal Application, the Commission shall provide the Signatory with an acknowledgement of receipt of the Application, unless the Signatory has not provided a contact address to which the acknowledgement should be forwarded.

§ 5 Procedure for processing applications

1. Internal applications shall be received by a designated member of the Commission who shall carry out an initial verification of the application by determining whether the application meets the conditions set out in this Procedure.

2. Should it be necessary to supplement or clarify the information contained in the Internal Notification, a member of the Commission contacts the Signaller if possible. If it is not possible to

contact the Signaller or if the Signaller fails to complete/clarify the information of the notification to the extent necessary within the prescribed time limit, the notification is left unprocessed without informing the Signaller.

3. The Commission may refrain from examining an Internal Notification which is the subject of a previous Internal Notification by the same or a different Signatory if no significant new information on infringements is contained compared to the previous notification. The Commission shall leave it unprocessed and shall not inform the Signaller.

4. Where an Internal Notification meets the conditions referred to in § 5 (1) and the contents of the notification justify the initiation of an investigation, the Commission shall take steps to clarify all the circumstances contained in the Internal Notification.

5. When necessary, the Commission may summon persons performing work for the Employer to provide explanations. Persons summoned are obliged to appear and present information and documents in their possession that may enable them to establish the circumstances of the violation indicated in the Internal Notification.

6. After clarifying the totality of the circumstances contained in the notification, the Commission decides on the merits of the notification and makes recommendations for possible follow-up action.

7. The Commission shall provide the Signatory with feedback within a period not exceeding 3 months from the date of acknowledgement of the Application or, if no acknowledgement is provided, 3 months from the expiry of 7 days from the date of the Internal Application.

8. The Commission shall not provide feedback to the Signatory if it has not provided a contact address to which such information should be forwarded.

§ 6 Follow-up

1. Where:

1) The internal notification has proven to be valid and the violation can be effectively remedied within the Employer's organisational structure - the Commission makes the following recommendations addressed to the Employer as part of the Follow-up:

a) short-term recommendations of appropriate corrective or disciplinary action against the offender,

b) long-term recommendations aimed at eliminating and preventing identical or similar violations to those described in the Internal Notification in the future,

2) The internal notification has proved to be unfounded - the Commission shall reject the notification and close the procedure laid down in this Procedure.

2. If the Feedback provided pursuant to § 5 (7) did not contain the information indicated in § 2(8), the Commission shall provide the Signatory with supplementary Feedback including such information.

3. The Commission follows up with due diligence and with full confidentiality of the identity of the

Signatory.

§ 7 Whistleblower protection

1. No retaliatory action or attempted or threatened retaliatory action may be taken against the Signaller.
2. Prohibited Retaliatory Actions include, in particular:
 - 1) refusal to establish an employment relationship;
 - 2) termination or termination without notice of the employment relationship;
 - 3) failure to conclude a fixed-term employment contract or an indefinite-term employment contract after termination of the probationary contract;
 - 4) failure to conclude another fixed-term employment contract;
 - 5) failure to conclude a contract of indefinite duration following termination of a fixed-term employment contract - where the whistleblower had a legitimate expectation that such a contract would be concluded with them;
 - 6) reduction in the amount of remuneration for work;
 - 7) Withholding of promotion or omission from promotion;
 - 8) omission in the award of work-related benefits other than wages or reduction in the amount of such benefits;
 - 9) transfer to a lower post;
 - 10) suspension from employment or official duties;
 - 11) the transfer to another employee of the whistleblower's existing duties;
 - 12) an unfavourable change in the place of work or working time schedule;
 - 13) a negative performance evaluation or negative job opinion;
 - 14) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of similar in nature;
 - 15) coercion, intimidation or exclusion;
 - 16) bullying;
 - 17) discrimination;
 - 18) unfavourable or unjust treatment;
 - 19) withholding participation or omission from selection for up-skilling courses professional qualifications;
 - 20) unjustified referral for medical examination, including psychiatric examination;
 - 21) an action 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;
 - 22) causing financial loss, including economic loss, or loss of income;

23) infliction of other non-material damage, including damage to personal rights, in particular the good name of the Signaller.

3. Prohibited retaliation also includes the termination of a contract to which the Signatory is a party, in particular concerning the sale or supply of goods or the provision of services, the withdrawal from such a contract or its termination without notice.

4. The prohibition of retaliation also extends to a Person assisting in the making of an Internal Report, to a Person associated with the Signaller, and to a legal person or other organisational entity assisting or associated with the Signaller, in particular those owned or employed by the Signaller.

§ 8 Confidentiality

1. The Employer shall take special care to protect the interests of the Signatory and the person alleged to be responsible for the infringements and shall apply technical and organisational measures to ensure the protection of the processing of personal data within the meaning of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27.04.2016 on the protection of natural persons in relation to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (Official Journal of the EU L 119, p. 1) ("RODO"). The Employer is the controller of the personal data collected in the Register of Applications.

2. The Commission shall ensure that the identity of the Whistleblower, of the person assisting with the Internal Reporting, or of the person associated with the Whistleblower, is not disclosed - without that person's express consent - to any other person who is not a member of the Commission.

3. The Commission restricts access to any information relating to an Internal Notification that has been accessed by the Commission only to persons authorised under the Procedure, in order to ensure the protection of the Signatory and the Person assisting with the Internal Notification and the Person associated with the Signatory.

4. By way of derogation from § 8(2) and § 8(3) of the Procedure, the identity of the Signatory, the Person assisting with the Internal Reporting, the Person associated with the Signatory and any other information referred to in § 8(2) and § 8(3) above may only be disclosed if such disclosure is a necessary and proportionate legal obligation in the context of ongoing investigations or judicial proceedings by national authorities, including, for the purpose of guaranteeing the right of defence of the reported person.

5. Personal data that are clearly not relevant to the processing of a particular Internal Notification are not collected and, if accidentally collected, are deleted without undue delay. 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 these actions are terminated.

§ 9 Register of notifications

1. Any valid Internal Notification, as defined in this Procedure, is subject to registration by a designated Commission employee.
2. The Register of Applications includes:
 - 1) application number;
 - 2) subject of infringement;
 - 3) the personal data of the Whistleblower and the Subject of the notification necessary to identify them;
 - 4) Signaller's contact details;
 - 5) the date on which the Notification was made;
 - 6) information on follow-up actions taken;
 - 7) the date of completion of the case.
3. Information relating to an Internal Notification shall be retained in the Notification Register for a period of 3 years after the end of the calendar year in which the Follow-up Actions were completed or after the completion of other proceedings initiated by these actions.

§ 10 Procedure for external notifications

1. Notification may, in any case, be made to a public authority or a central authority bypassing this Procedure.
 2. The central authority is the Ombudsman. The public authority accepting notifications in the field of competition and consumer protection rules is the President of the Office of Competition and Consumer Protection. Notifications are also accepted by other public authorities according to their field of activity, in particular the police and other enforcement authorities.
 3. An external notification, in addition to the information indicated in § 4.2 of this Procedure, should include a correspondence address or e-mail address for effective follow-up and communication of the action taken on the notification.
 4. External notification can be made orally, on paper or electronically.
 5. A paper or electronic notification may be made either in paper form to the address for correspondence indicated by the receiving authority or electronically to the e-mail address or electronic delivery address indicated by the Ombudsman or the public authority receiving the notification, or by using a dedicated web form or application designated by the public authority as the correct application for electronic notification.
 6. An oral report can be made by telephone using a recorded hotline or, at the request of the Signaller, during a face-to-face meeting organised on the premises of the authority receiving the report.
- Public authorities shall, in particular, verify the external notification, transmit the notification to the

authority competent to follow up - where the notification concerns infringements in the field of activity of that authority, they shall follow up and provide feedback to the Signatory within a maximum period of 3 months from the date of acknowledgement of the notification and, in particularly justified cases, within a period of 6 months from that date.

§ 11 Final provisions

- 1.** Managers of all the Employer's organisational units are responsible for familiarising their subordinate employees with the provisions of this procedure and informing them of any changes to it.
- 2.** A person applying for a job based on an employment relationship or other legal relationship providing a basis for the provision of work or services or functions shall be provided with information on the procedure at the commencement of recruitment or negotiations prior to the conclusion of a contract other than an employment relationship.
- 3.** For matters not covered by this Procedure, the provisions of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers under European Union law and the national provisions issued on the basis thereof shall apply.
- 4.** Any amendments to the Procedure shall be made by the Employer by means of an appropriate order. Along with the amendments, a consolidated text of the Procedure will be promulgated each time.
- 5.** List of annexes:
 - 1) Annex 1 , "Model Application",
 - 2) Annex 2 , 'Model Register of Applications',
 - 3) Annex 3 , 'Model declaration of familiarisation with the contents of the Procedure'.
- 6.** The procedure shall enter into force 7 days after it has been communicated to all persons working for the Employer by publishing it on the Employer's website.

Annex 1 to the Internal Notification and Follow-up Procedure at JW Steel Construction sp. z o.o. sp. k. adopted by Order No. 4/2024

Model

Form for reporting irregularities at JW Steel Construction sp. z o.o. sp. k.

Introductory remarks:

Information: This form is for reporting irregularities at JW Steel Construction Sp. z o.o. Sp. k. The information provided is subject to confidentiality.

The notification may concern violations that have been committed or potential violations that have not been committed but are at high risk of occurring or attempts to conceal violations that have been committed.

The irregularities that are being reported relate in particular to the areas of:

- 1. public procurement;
- 2. financial services, products and markets;
- 3. prevention of money laundering and terrorist financing;
- 4. product safety and compliance;
- 5. transport security;
- 6. environmental protection;
- 7. radiological protection and nuclear safety;
- 8. public health;
- 9. consumer protection;
- 10. privacy and data protection;
- 11. security of ICT networks and systems;
- 12. financial interests of the European Union;
- 13. the internal market of the European Union, including competition and state aid rules and corporate taxation.

1. Person submitting the Application.

In the case of an Application submitted by several persons, please enter them all.

- Name.....
- Contact details: (e-mail, telephone number - to be chosen by the applicant)
-
- (tick the appropriate box)

- I am an employee
- I am a contractor/service provider
- I am a former employee
- I am a candidate for a job
- I am a volunteer/practitioner/trainee
- I work in a contractor/subcontractor/supplier organisation
- other:
 - Official position or function

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2. Victimised person - if applicable.

Filling in this field with your name will not be construed as providing your personal data as an applicant.

- Name:
- Official post:

3. The person whose act or omission the Notification relates to.

In the case of an Application relating to several persons, please enter them all.

- Name:
- Official post:

4. A description of the situation or circumstances that led or may lead to the irregularity.

What irregularities are you reporting?

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5. Date and place of occurrence of the irregularity or date and place of obtaining the information about irregularities.

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How did the irregularities occur and for what reason?

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6. Identify any evidence and information available to the notifier that may be helpful in the process of dealing with the irregularity.

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7. Have you reported these irregularities before? If so, when, to whom and in what form? Have you received a response to your report?

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8. Anything else you would like to add on the application?

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9. Identification of possible witnesses.

Declaration by the person making the application

I declare that by making this application:

- 1) I am acting in good faith,*
- 2) I have a reasonable belief that the allegations contained in the information disclosed are true,*
- 3) I do not make a disclosure for the purpose of making a profit,*
- 4) the information disclosed is true to the best of my knowledge and I have disclosed all facts and circumstances known to me concerning the subject matter of the notification,*
- 5) I am aware of the applicable rules at JW Steel Construction Sp. z o.o. Sp. k. Internal Notification and Follow-up Procedure.*

Date and signature of the person submitting the application:

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To be completed by the person accepting the application

Name of person accepting the application:

Date of receipt:

Annex 2 to the Internal Notification and Follow-up Procedure at JW Steel
Construction sp. z o.o. sp. k. adopted by Order No. 4/2024

Model

Register of internal notifications

Application
number.....
Date of application:
Subject of infringement.....

Signaller's contact details:

Details of the person/entity concerned by the Notification:
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information on follow-up actions taken:

Completion date of the case:
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Annex 3 to the Internal Notification and Follow-up Procedure at JW Steel
Construction sp. z o.o. sp. k. adopted by Order No. 4/2024

Model

**Employee's declaration of familiarity with the Internal Notification and Follow-up Procedure at JW Steel
Construction sp. z o.o. sp. k.
adopted by Order No 4/2024**

Name of employee.....

Position.....

Organisational cell.....

I declare that I have familiarised myself with the Internal Notification and Follow-up Procedure at JW Steel Construction sp. z o.o. sp. k. introduced by Order No. 4/2024 of 25.09.2024, published on the website www.jwsc.pl under Internal Notification.

I declare that I understand its contents, have taken note of it and undertake to abide by the rules set out in this Procedure, which I confirm with my handwritten signature.

.....

Date and signal

