

**PROCEDURE FOR INTERNAL NOTIFICATIONS BY WHISTLEBLOWERS**

**valid at JM elektronik sp. z o.o.  
based in Gliwice, ul. Karolinki 58  
KRS: 0000416117**

## **§ 1.**

### **[General Provisions]**

1. Aiming to ensure the highest ethical standards in its activities and expecting conduct in line with these values, in particular from its Employees, including the disclosure and prevention of violations, the, PROCEDURE FOR INTERNAL NOTIFICATIONS BY WHISTLEBLOWERS, implementing the whistleblower protection legislation, is introduced.
2. The purpose of the procedure remains to create internal tools to increase the effectiveness of monitoring, detecting and resolving situations of irregularity, understood as practices that violate applicable laws and can cause serious damage to the employer's interest as well as to the public interest, while introducing confidential and secure channels for making reports and by providing whistleblowers with effective protection against retaliation.
3. The procedure establishes safe reporting channels for whistleblowers to ensure that they are protected from being disadvantaged by their reports, demands or requests to the employer to take appropriate measures to reduce risks to workers or to remove sources of danger.
4. The procedure contributes to the promotion of good communication and social responsibility at the employer, where reporting individuals are seen as making a significant contribution to self-repair and improvement within the workplace.
5. The provisions of this procedure are without prejudice to the protection previously granted under existing whistleblower protection legislation.

## **§ 2.**

### **[Definitions]**

1. Whenever referred to in this procedure:
  - 1.1. procedure - means this PROCEDURE FOR INTERNAL NOTIFICATIONS BY WHISTLEBLOWERS;
  - 1.2. employee - means any natural person who performs work for the employer and under its direction on the basis of an employment contract, irrespective of its type and of the type of work performed and the position held;
  - 1.3. Employer - means JM elektronik sp. z o. o. with its registered office in Gliwice, ul. Karolinki 58;
  - 1.4. Retaliation - means a direct or indirect act or omission in a work-related context

that is caused by a report or public disclosure and that violates or is likely to violate the whistleblower's rights or causes or is likely to cause undue harm to the whistleblower, including unjustified initiation of proceedings against the whistleblower, in particular: suspension, involuntary unpaid leave, wrongful dismissal, demotion, withholding of promotion, reassignment, reduction of salary, changes in working hours, withholding of training, negative performance appraisal not justified by the circumstances, negative job opinion, imposition or application of any disciplinary measure, reprimand or other financial penalty, coercion, intimidation harassment, exclusion, discrimination, unfavourable or inequitable treatment, failure to convert a fixed-term employment contract into an open-ended contract when there is a reasonable expectation that permanent employment will be offered, non-renewal or early termination of a fixed-term employment contract, damage to an individual's reputation, e.g. in social media an action to make it more difficult to find future employment in a particular sector or industry on the basis of an informal or formal sector or industry agreement;

- 1.5. Follow-up action - means an action taken to assess the accuracy of the information contained in a notification and to prevent a reported infringement, in particular by way of investigation, initiation of inspections or administrative proceedings, prosecution, action taken to recover funds or the conclusion of an internal whistleblowing and follow-up procedure;
- 1.6. feedback - means the information given to the person making the notification on the follow-up action planned or taken and the reasons for such action;
- 1.7. notification - means the communication of an infringement as provided for in this procedure;
- 1.8. reporting person/signatory - means an individual who reports information on a violation of the law obtained in a work-related context, based on this procedure, in particular: an employee, (also when the employment relationship has already terminated or before the employment relationship was established), a temporary employee, a person providing work on a basis other than employment relationship, including on the basis of a civil law contract, an entrepreneur, a proxy, a partner, a member of a body of a legal entity or an organisational unit without legal personality, a person providing work under the supervision and management of a contractor, subcontractor or supplier, an intern, a volunteer, an apprentice, an officer within the meaning of Art. 1(1) of the Act of 18 February 1994 on pension provision for officers 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 and Penitentiary Service and their families (Dz. Journal of Laws 2023, item 1280, 1429 and 1834), soldier within the meaning of Article 2, item 39 of the Act of 11 March 2022 on Defence of the Fatherland (Journal of Laws 2024, item 248 and 834);

- 1.9. person concerned by the notification - means a natural person, a legal person, or an organisational unit without legal personality, to which the law confers legal capacity, identified in the notification as the person who committed the infringement or with whom the person is associated;
- 1.10. person assisting in the filing of a notification - means an individual who assists the filing person in that activity under this procedure and whose assistance should not be disclosed;
- 1.11. a person related to the reporter/signaller - it shall be understood as a natural person who may experience retaliatory actions, including a co-worker or a person close to the signaller within the meaning of Article 115 § 11 of the Act of 6 June 1997. - Penal Code (Journal of Laws of 2024, item 17)

### **§ 3.**

#### **Committee for internal notifications**

1. In order to:
  - 1.1 receipt of internal notifications and their registration,
  - 1.2 follow up, including verification of internal notifications,
  - 1.3 communication with the whistleblower, including requesting additional information and providing feedback to the whistleblower,
  - 1.4 protecting the whistleblower from retaliation,an impartial Committee on Internal Reporting is hereby set up, hereinafter referred to as : „ Committee ".
2. The Committee acting for the Employer shall consist of a minimum of two members and its full composition shall be determined each time an application is received - so as to ensure the principle of impartiality. The procedure for selecting the composition of the Committee to work on a given case is described in § 6.
3. The permanent members of the Committee, selected by the Employer to perform this function, are responsible for registering the application and coordinating the work of the Committee.
4. In the case of:

- 4.1. termination of the employment of a member of the Committee,
- 4.2. death of a member of the Committee,
- 4.3. termination of the employment relationship,
- 4.4. the Employer's decision to remove a member of the Committee from office,

The employer shall select a new member of the Committee without delay, but no later than within 21 days.

5. The employer shall determine and distribute powers among the members of the Committee in such a way as to ensure the effectiveness of the system for preventing violations.
6. The employer supervises the effectiveness of the implemented Procedure, in particular by monitoring the compliance of the members of the Committee with the established rules of conduct.

#### **§ 4.**

##### **[Notification].**

1. Notification is subject to:
  - 1.1. violations that have already taken place,
  - 1.2. violations that have not yet been committed but are very likely to occur,
  - 1.3. acts or omissions which the person making the notification has reasonable grounds to believe constitute infringements,
  - 1.4. attempts to conceal infringements.
2. An infringement is an act or omission that is unlawful or intended to circumvent the law concerning:
  - (a) corruption,
  - (b) public procurement,
  - (c) financial services, products and markets,
  - (d) anti-money laundering and counter-terrorist financing,
  - (e) product safety and compliance,
  - (f) transport safety,
  - (g) environmental protection,
  - (h) radiological protection and nuclear safety,
  - (i) food and feed safety,
  - (j) animal health and welfare,

- (k) public health,
- (l) consumer protection,
- (t) protection of privacy and personal data,
- (m) security of information and communication networks and systems,
- (n) the financial interests of the State Treasury of the Republic of Poland, of a local authority and of the European Union,
- (o) the internal market of the European Union, including public law competition and state aid rules and corporate taxation,
- (p) constitutional freedoms and rights of the human being and of the citizen - occurring in the relations of the individual with the public authorities and not related to the areas indicated in points (a) to (o).

3. In order to enjoy protection under the procedure, whistleblowers should have reasonable grounds to believe, in light of the circumstances and information available to them at the time of reporting, that reporting is necessary to disclose a violation of the law under the provisions of the Whistleblower Protection Act.
4. Whoever makes a report or public disclosure knowing that no infringement has occurred shall be liable to a fine, restriction of liberty or imprisonment for up to 2 years.
5. Submissions shall be treated with due seriousness and care in a confidential manner and impartiality and objectivity shall be applied in their consideration.
6. The procedure allows the whistleblower to make a notification orally or in writing, including via the Whistleblower Software web portal, a link to which can be found on the company's website: [www.jm.pl](http://www.jm.pl), [www.jm-ems.pl](http://www.jm-ems.pl)
7. An oral report is documented with the consent of the whistleblower in the form of a complete transcription of the conversation prepared at the time of acceptance by the Whistleblower Software portal provider Formalize.
8. At the whistleblower's request, an oral report may be made at a face-to-face meeting organised within 14 days of the receipt of such a request. In such a case, with the whistleblower's consent, the notification shall be documented in the form of minutes of the meeting, reproducing its exact proceedings, prepared by at least one permanent member of the Committee. The whistleblower may verify, correct and approve the minutes of the meeting by signing them.
9. The application should include:
  - 9.1. personal data of the whistleblower - if the report is not anonymous,
  - 9.2. e-mail address for contact,
  - 9.3. the subject of the infringement,

10. In addition, the application may also include:
  - 10.1. a precise description of the infringement, including the length of time for which it occurred and the identity of the infringer,
  - 10.2. a description of the potential and actual consequences of the breach,
  - 10.3. listing the evidence in support of the claimed infringement.
11. The applicant is obliged to provide truthful information in the application in a way that does not violate the personal dignity of another person.
12. Anonymous reports shall be registered and shall be dealt with under this Procedure. The provisions of the Procedure shall apply mutatis mutandis taking into account the differences resulting from the anonymity of the report.
13. Where whistleblowing information was reported anonymously and the identity of the whistleblower was subsequently revealed and the whistleblower experienced retaliation, the whistleblower is subject to the protection of Chapter 2 of the Whistleblower Protection Act of 14 June 2024 from the time of reporting, provided that the whistleblower had reasonable grounds to believe that the reported information was true at the time of reporting and that it constituted whistleblowing information.

## **§ 5.**

### **[Providing confidentiality]**

1. The Employer shall take special care to protect the interests of the whistleblower and the person alleged to be responsible for the breaches 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 with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ EU L 119, p. 1) ("RODO"). The Employer is the controller of the personal data collected in the Register of Applications.
2. Committee:
  - 2.1. ensures that the identity of a whistleblower, of a person assisting in making a report, or of a person associated with a whistleblower, is not disclosed, without that person's express consent, to any person who is not a member of the Committee. This shall also apply to any other information from which the identity of the whistleblower can be directly or indirectly identified,
  - 2.2. restricts access to any information relating to a notification to which the Committee

- has gained access only to persons authorised under the Procedure, in order to ensure the protection of the whistleblower and of the person assisting in making the notification and the person associated with the whistleblower,
- 2.3. receives from the person authorised to have access to the information a written declaration of commitment to maintain the confidentiality of the information obtained in the course of the Procedure,
  3. By way of derogation from paragraph 2 of this paragraph, the identity of a whistleblower, of a person who assisted in making a report, of a person associated with a whistleblower and any other information referred to in paragraph 2 of this paragraph may only be disclosed if such disclosure is a necessary and proportionate obligation under European Union or Polish law in the context of investigations or judicial proceedings carried out by national authorities, including for the purpose of safeguarding the rights of defence of the reported person.
  4. Personal data that are clearly not relevant to the processing of a particular application are not collected and, if accidentally collected, are deleted without undue delay. Personal data and other information in the Register of Internal Notifications are 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.
  5. Access to the Register shall only be granted to members of the Employer's Board of Directors and designated members of the Committee, as well as to public authorities in connection with their activities and under the terms of the law.
  6. All paper documents collected by the Committee in relation to the notification are kept in a secure location under the supervision of the permanent members of the Committee, at the Employer's premises. Electronic documentation is stored on the Company's servers in password-protected files. The password to access the files is recorded in the Committee's report.

## **§ 6.**

### **[Registration of applications by the Committee for internal applications and determination of the composition of the Committee.]**

1. The submissions referred to in § 4 of this Procedure are registered in the Whistleblower Software web portal under the supervision of the permanent members of the Committee. The Register of Submissions is created automatically.
2. Permanent members of the Committee are authorised to receive registrations received

via the Whistleblower Software web portal. The whistleblower shall be notified of the finalisation of **the** registration action without delay, but no later than **7 days after receipt of the notification**, unless the whistleblower has not provided a contact address to which confirmation should be forwarded.

3. Each member of the Committee, as soon as he/she becomes aware of a notification, is obliged to inform the other permanent members of the Committee without delay.
4. The Committee shall, in each case, no later than 5 working days after receipt of the application, propose the full composition of the Committee for the application in question and obtain the approval of the Employer's Management Board and, if the application concerns a member of the Company's Management Board, the Committee shall simultaneously inform the Chairman of the Supervisory Board of the application.
5. A request for the determination of the full Committee shall include a brief description of the application, the proposed composition of the Committee and the reasons and shall be considered by the Board within 3 working days.
6. The Chairperson of the Committee shall, before proceeding with its work, ascertain that a set of written authorisations has been obtained and that all members of the Committee have given undertakings of confidentiality.
7. The Committee shall consist of no more than 3 members. The selection of the members of the Committee for a given application shall be made taking into account the type and subject of the application, the competence and professional experience of the members of the Committee and the provisions indicated in §7 of this Procedure.
8. The Committee shall be entitled to use the opinions or services of external specialists (consultants) with the prior approval of the Management Board.

## **§ 7.**

### **[Exclusion of a member of the Committee for Internal Notifications].**

1. A member of the Committee shall be excluded at his or her request or at the request of a whistleblower if there is a circumstance of such a kind as to give rise to a reasonable doubt as to his or her impartiality in the case in question.

In the event of the situation referred to in paragraph 1 of this Article occurring, the procedure for determining the composition of the Committee shall be repeated without the participation of the excluded member of the Committee. The same procedure shall be carried out in the event that all members of the Committee are excluded for the reasons referred to in paragraph 1 of this section or if a member of the Committee

simultaneously fulfils the requirements of a whistleblower.

## **§ 8.**

### **[Investigation procedure in front of the Internal Notifications Committee].**

1. The Committee shall investigate the notification received through its meetings. The Committee shall commence the investigation immediately, but no later than after the formalities referred to in § 6 (4) and (5) have been completed, and the investigation shall be conducted without undue delay.
2. Meetings of the Internal Notification Committee are held:
  - 2.1. at the employer's registered office at ul. Karolinki 58 in Gliwice or
  - 2.2. in the premises of the building in Zabrze at 88 Jordana Street or
  - 2.3. by electronic means of distance communication ensuring confidentiality and limiting access to unauthorised persons.
3. If, in the course of the hearing, it turns out that the information provided by the whistleblower is incomplete, needs to be supplemented or otherwise prevents the effective conduct of proceedings, the Committee or its designated member may request the whistleblower to provide additional information related to the notification. If the whistleblower fails to complete the deficiencies within the deadline set by the Committee, the notification shall not be processed. A permanent member of the Committee shall make an annotation in the Whistleblower Software web portal of the circumstances that led to the notification not being able to proceed.
4. Minutes of each meeting of the Committee shall be drawn up and signed by all participants in the meeting.
5. The Committee shall hear the whistleblower and the person to whom the report relates as to the facts relevant to the determination of the case and for the purpose of their submitting evidentiary submissions. In this case, at the end of the hearing, the whistleblower and the person concerned shall sign the minutes.
6. Requests for evidence may be refused if they are irrelevant, seek to prolong the proceedings, the circumstances in dispute have already been sufficiently clarified or concern facts which are common knowledge.
7. If, in the course of the investigation, it becomes necessary to hear witnesses, the Committee shall summon them to a meeting. In this case, the witness shall, at the end of the hearing, read the minutes and sign them. Each witness shall give his evidence individually at the time appointed for him.

8. After considering the evidence gathered in the proceedings, the Committee assesses the merits of the notification. The Committee conducting the investigation, presents its conclusions and may make recommendations on how to further deal with the reported violation (recommended disciplinary and corrective actions). The Committee concludes its work by providing the Employer with a report signed by all its members. The Committee's report contains the content of the notification, the actions taken by the Committee, the established description of the events, an assessment of whether the identified behaviour or events constitute a covered violation, and recommendations for further proceedings, including follow-up actions within the meaning of the Whistleblower Protection Act, in particular with respect to the perpetrators of violations. The report also includes a password to the electronic documentation collected in the case.
9. In the case of a report concerning a member of the Management Board, the report is forwarded to the Chairman of the Supervisory Board.
10. The report is a confidential document and may only be communicated to the members of the Executive Board or the Supervisory Board in accordance with the principles described in paragraphs 8 and 9 of this section.

## **§ 9.**

### **[Completion of proceedings]**

1. Completion of the proceedings should take place no later than 10 weeks from the date of submission of the notification. The Committee shall inform the whistleblower and the person concerned of the outcome of the investigation in writing no later than 3 months from the date of acknowledgement of the notification or, if no acknowledgement is provided, 3 months from the expiry of 7 days from the date of the notification, unless the whistleblower has not provided a contact address to which feedback should be provided. Information to the whistleblower is sent via the online portal for internal reporting using encrypted chat.
2. Based on the report received from the Committee, the employer decides on the way forward, i.e. the decision on the implementation of the recommended disciplinary and corrective actions, the deadline for their implementation in order to eliminate the irregularities and prevent their recurrence in the future.

## **§ 10.**

**[Procedure for external notifications to public authorities and  
where appropriate, to the institutions of bodies, offices or agencies  
of the European Union]**

1. Notification may, in any case, be made to a public authority or a central authority in derogation from this Procedure, in particular where:
  - 1.1. within the feedback period established in the Procedure, the employer fails to follow up or provide feedback to the notifier;
  - 1.2. the whistleblower has reasonable grounds to believe that the violation of the law may constitute a direct or obvious threat to the public interest, in particular, there is a risk of irreparable harm.
2. An external notification need not be preceded by an internal notification.
3. The filing of a notification with a public or central authority does not have the effect of depriving the whistleblower of the protection provided by the applicable legislation.
4. The central authority is the Ombudsman. Notifications are also accepted by other public bodies according to their field of activity.
5. The external notification should include a correspondence address or e-mail address for effective follow-up and communication of the action taken on the notification.
6. External notification may be made on paper or electronically or orally.
  - 6.1 Notification can be made:
    - a) on paper, to the address for correspondence indicated by the receiving authority, or
    - b) in electronic form, to the e-mail address or electronic delivery address designated by the Ombudsman or the public authority receiving the notification, or
    - c) via a dedicated web form or application designated by the public authority as the correct application for electronic filing.
  - 6.2 Oral notification may be made by telephone using a recorded hotline or, at the request of the Notifier, at a face-to-face meeting held at the premises of the receiving authority.
7. In particular, the public authorities shall verify the external notification, transmit the notification to the authority competent to follow up - if the notification concerns infringements in the field of activity of that authority, follow up and provide feedback to the whistleblower within a maximum of 3 months from the date of acknowledgement of receipt of the notification and, in particularly justified cases, within 6 months from that date.

8. In justified cases, the public authority shall, without undue delay, forward the information contained in the notification to the competent institutions, authorities or bodies of the European Union for further investigation.

## **§ 11.**

### **[ Ban on reprisals ]**

1. It is prohibited to retaliate, attempt to retaliate or threaten to retaliate against a whistleblower who has made a report, as well as public disclosure - in accordance with the Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws of 2024, item 928).
2. Retaliation against the person who helped the whistleblower to make the report and against the person who is associated with the whistleblower is prohibited.
3. Taking any repressive, discriminatory or otherwise unfair action against a whistleblower will be treated as a breach of the Procedure and may result in disciplinary liability or termination of the contract that binds the person taking the retaliatory action to the Employer.
4. In particular, it is unacceptable in relation to a whistleblower:
  - 4.1. Refusal to establish an employment relationship;
  - 4.2. Termination or termination without notice of employment;
  - 4.3. Failure to conclude a fixed-term employment contract or an indefinite employment contract after termination of the probationary contract;
  - 4.4. Failure to conclude another fixed-term employment contract or to conclude a contract of indefinite duration after the termination of a fixed-term employment contract - where the employee had a legitimate expectation that such a contract would be concluded with him/her.
  - 4.5. Reduction in remuneration for work;
  - 4.6. Withholding of promotion or omission from promotion;
  - 4.7. Omission in the award of work-related benefits other than wages or reduction in the value of such benefits;
  - 4.8. Transfer of an employee to a lower position;
  - 4.9. Suspension from employment or official duties;
  - 4.10. Transfer to another employee of existing employment duties;
  - 4.11. Adverse change in the place of work or working time schedule;
  - 4.12. Negative performance appraisal or negative reputation at work;

- 4.13. Imposition or application of disciplinary measures, including a financial penalty, or a measure of a similar nature;
  - 4.14. Coercion, intimidation or exclusion;
  - 4.15. Bullying;
  - 4.16. Discrimination;
  - 4.17. Adverse or unfair treatment;
  - 4.18. Withholding participation or omission from typing for professional qualification training;
  - 4.19. Unjustified referral for medical examinations, including psychiatric examinations, insofar as separate regulations provide for the possibility of referring an employee for such examinations;
  - 4.20. Action to make it more difficult to find future employment in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement;
  - 4.21. Causing financial loss, including economic loss or loss of income;
  - 4.22. Infliction of other non-material damage, including damage to personal rights, in particular to the reputation of the applicant.
5. Retaliation for making a report or public disclosure shall also be deemed to be a threat or attempt to take the measure set out in paragraph 3 of this section. The Employer shall bear the burden of proof that the action taken is not retaliatory.
  6. A whistleblower making a notification in bad faith (i.e. making a notification knowing that a violation of the law has not occurred) is not subject to the protection provided for in the Procedure and in the Act of 14 June 2024 on protection of whistleblowers (Journal of Laws of 2024, item 928.).
  7. A person who has suffered damage due to a so-called bad faith report has the right to claim compensation or damages for infringement of personal rights from the Signaller who made such a report.

## **§ 12.**

### **[Final Provisions]**

1. Protection of a whistleblower within the meaning of this Procedure does not replace the protection stemming from the applicable provisions of Polish law. Any person who is affected by the allegations raised in a whistleblower notification has the right to seek legal protection on the basis of applicable laws, irrespective of the provisions of the Procedure, in particular to take legal action.

2. 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 Union law (OJ EU. L. 2019, No. 305, p. 17), and national legislation issued on the basis thereof, shall apply.
3. 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.
4. List of annexes:
  - 4.1. Annex 1 "Information clause in relation to the processing of personal data for the purpose of accepting a report and conducting an investigation under the Whistleblower Protection Act"
  - 4.2. Attachment No. 2 "Employee's Statement of Understanding of the Procedure"
  - 4.3. Annex 3 "Authorisation for a member of the Committee to proceed with a unitary application",
  - 4.4. Annex 4 'Authorisation for a permanent member of the Committee'.

### **§ 13.**

#### **[Entered into effect].**

1. The internal reporting procedure comes into effect 7 days after it is made known to employees ie 01.01.2025.