

***Internal Reporting  
and Follow-up  
Procedure***

in force in Nowy Styl Company



**Internal Reporting and Follow-up Procedure**

This Internal Reporting and Follow-up Procedure was adopted by a resolution of the Management Board of Nowy Styl sp. z o.o. dated 17.09.2024 and is effective as of 25.09.2024.

© Copyright 2024 Nowy Styl Sp. z o.o.

Publications of Nowy Styl Sp. z o.o.  
Brands and trademarks used herein are the property of NSG TM Sp. z o.o.

# **Internal Reporting and Follow-up Procedure in force in Nowy Styl**

## **Introduction**

1. Pursuant to Article 24 and Article 25(1) and (2) of the Act of 14 June 2024 on the protection of whistleblowers (Polish Journal of Laws Dz. U. of 2024, item 928), an internal procedure for reporting violations of law and taking follow-up action is established in Nowy Styl sp. z o.o., which sets out the principles for reporting violations of law, taking follow-up action and protecting whistleblowers.
2. The acceptance of reports on violations of the law is an element of proper and safe management in Nowy Styl sp. z o.o. and serves to increase the effectiveness of detecting irregularities and to take actions to eliminate them and reduce risk at all organisational levels.
3. The Internal Reporting Procedure has been established after consultation with representatives of persons providing work in Nowy Styl sp. z o.o., selected in accordance with the procedure in force in Nowy Styl sp. z o.o.
4. Each employee in Nowy Styl sp. z o.o. is obliged to come to the knowledge of the content of the Procedure and to respect it.

## Definitions

Whenever the Internal Reporting and Follow-up Procedure refers to:

1. **Procedure or Internal Reporting Procedure** - means this internal procedure for reporting and following up violations of law.
2. **Nowy Styl or Entity** - means Nowy Styl sp. z o.o. with its registered office in Krosno.
3. **Compliance Officer** - means a person who, within the organisational structure of Nowy Styl, is responsible for receiving internal notifications and taking follow-up actions in cooperation with the Management Board of Nowy Styl, including verification of the internal reporting, further communication with the Whistleblower, including requesting additional information and providing feedback to the Whistleblower. The Compliance Officer reports directly to the Management Board of Nowy Styl.
4. **Whistleblower** - means an individual who makes a report or public disclosure of a violation of the law in a work-related context, including: employee, temporary employee, person providing work on a basis other than employment relationship, including on the basis of a civil law contract, entrepreneur, holder of commercial power of attorney, shareholder or partner, member of a body of a legal entity or organisational unit without legal personality, person providing work under the supervision and direction of a contractor, subcontractor or supplier, including on the basis of a civil law contract, trainee, volunteer, apprentice.
5. **Notification** - means information on violation of the law relating to the areas indicated in point III of the Procedure, transmitted through the Reporting Channels designated for that purpose.
6. **Person concerned** - means the person indicated in the report as the infringer or as the person with whom the infringer is associated.
7. **Follow-up** - means the proceedings conducted in connection with the submitted Notification.
8. **Reporting Channels** - means the technical and organisational arrangements for making a Notification orally or in writing.
9. **Retaliation** - means a direct or indirect act or omission in a work-related context which is caused by a Notification and which infringes or is likely to infringe the Whistleblower's rights or causes or is likely to cause undue harm to the Whistleblower, including the unjustified initiation of proceedings against the Whistleblower.
10. **Act** - the Act of 14 June 2024 on the protection of Whistleblowers (Dz. U. of 2024, item 928).

## Violations of law subject to reporting

**Violations of labour law are not subject to the procedure. Violations of labour law are dealt with by Ethics Officers in accordance with the Nowy Styl Code of Ethics.**

**A reportable violation of the law under the Procedure is an act or omission that is unlawful or intended to circumvent the law relating to:**

- 1.1. corruption;
- 1.2. public procurement;
- 1.3. financial services, products and markets;
- 1.4. prevention of money laundering and terrorist financing;
- 1.5. product safety and compliance;
- 1.6. transport safety;
- 1.7. environmental protection;
- 1.8. radiological and nuclear safety;
- 1.9. food and feed safety;
- 1.10. animal health and welfare;
- 1.11. public health;
- 1.12. consumer protection;
- 1.13. protection of privacy and personal data;
- 1.14. security of networks and information and communication systems;
- 1.15. the financial interests of the State Treasury of the Republic of Poland, of local government units and of the European Union;
- 1.16. the internal market of the European Union, including public law principles of competition and state aid as well as taxation of legal persons;
- 1.17. constitutional freedoms as well as human and civil rights occurring in the relations of an individual with public authorities and not related to the areas indicated above.

## Internal notifications

1. The Compliance Officer is the person who, within the organisational structure of Nowy Styl, is responsible for receiving internal Notification and taking follow-up action, including verification of the internal Notification, further communication with the Whistleblower, including requesting additional information and providing feedback to the Whistleblower.
2. The Compliance Officer acts in an impartial, independent manner on the basis of written authorisation from Nowy Styl to receive Notifications and to take follow-up actions.

3. The Compliance Officer is obliged to maintain confidentiality with respect to information and personal data obtained in the course of accepting and verifying Notifications and taking follow-up action, even after the termination of the legal relationship under which he or she performed these activities.
4. If it appears from the content of a Notification that the Compliance Officer may be involved in any way in the act or omission that is the subject of the Notification, the Compliance Officer may not analyse such Notification. In such a case, the Management Board of Nowy Styl designates another impartial internal organisational unit or person within the organisational structure of Nowy Styl responsible for the analysis of such Notification.
5. A Whistleblower may make a Notification through the following Reporting Channels:
  - 5.1. in writing or verbally through a dedicated channel available at <https://nowystyl.whistlelink.com/>;
  - 5.2. in writing to the correspondence address:  
Nowy Styl Sp. z o.o., ul. Jasnogórska 9, kl. A, II P, 31-358 Kraków, Poland - marked „Poufne do rąk Eksperta ds. Compliance” (Confidential to the Compliance Officer);
  - 5.3. orally by telephone at +48 510 005 232;
  - 5.4. at the Whistleblower’s request orally at a face-to-face meeting arranged within 14 days of receipt of such request.
6. The oral Notification by telephone referred to in clause 5.3. is not recorded, but will be documented in the form of minutes of the conversation, reproducing its exact course, drawn up by the Compliance Officer. The Whistleblower may review, correct and approve the minutes of conversation by signing it.
7. In the case of an oral Notification during a personal meeting at the Whistleblower’s request referred to in clause 5.4, with the Whistleblower’s consent, the notification is documented in the form of searchable minutes of the conversation or a record of the meeting which reproduces its exact course. The Whistleblower may review, correct and approve the minutes of conversation by signing it.
8. The submitted Notification should include a clear and complete explanation of the subject of the Notification and contain at least the following information: the date and place of the occurrence of the infringement of the law or the date and place of obtaining information about the infringement of the law, a description of the specific situation or circumstances creating the possibility of the occurrence of the infringement of the law, identification of possible witnesses of the infringement of the law, identification of all evidence and information available to the Whistleblower which may prove helpful in the process of examining the Notification, **and indication of the preferred method of return contact.**
9. Nowy Styl will also accept anonymous Notifications on the same basis as for non-anonymous Notifications.
10. **Notifications may only be made in good faith. It is prohibited to knowingly submit false Notifications. A person making a Notification knowing that an infringement has not occurred (so-called notification in bad faith) is subject to a fine, restriction of freedom or imprisonment for up to 2 years.**
11. In the event that it is determined that the Notification contains untruths given knowingly or conceals the truth, the person making the Notification may be held liable under the provisions of the Labour Code and special regulations, including the Entity’s rules of order. Such behaviour may also be qualified as a grave breach of basic employment duties or duties incumbent on persons performing gainful employment on a basis other than a legal relationship and as such result in termination of the employment contract/civil contract without notice.

### Follow-up

1. Follow-up actions are taken by the Compliance Officer in cooperation with the Management Board of Nowy Styl.
2. Access to the Reporting Channels is granted to the Compliance Officer.
3. Within 7 days of receipt of a Notification, the Whistleblower receives an acknowledgement of the Notification, unless the Whistleblower has not provided a contact address to which such acknowledgement should be forwarded. If the Notification is made verbally, the Whistleblower receives confirmation of acceptance of the Notification during the meeting or telephone conversation during which the Notification is made.
4. Upon receipt of the Notification, the Compliance Officer undertakes, with due diligence, follow-up actions to:
  - (i) assess the veracity of the information contained in the Notification, including verification of the Notification and further communication with the Whistleblower, including, if reasonable, requesting additional information regarding the Notification and providing feedback on the Notification; and
  - (ii) address the violation of the law that is the subject of the Notification in the case of a substantiated Notification.
5. The Compliance Officer may decide not to verify a Notification if the Notification is manifestly false or it is not possible to obtain from the Whistleblower the additional information necessary to verify the Notification.



6. If the Notification allows for follow-up action - including verification of the Notification, this is done without undue delay.
  7. If justified by the facts described in the Notification, specialists and independent consultants may be involved in the verification of the Notification, e.g. by commissioning an opinion on the subject of the Notification.
  8. After reviewing a Notification, the Compliance Officer decides whether a Notification is valid. In the event of a substantiated report, the Compliance Officer may make recommendations regarding the need to take appropriate corrective or disciplinary action with respect to the offending party and recommendations aimed at eliminating and preventing future occurrences of identical or similar violations.
  9. Feedback, i.e. information on planned or undertaken follow-up actions and the reasons for such actions, is provided to the Whistleblower no later than 3 months from the acknowledgement of the Notification or, in the case of failure to provide acknowledgement of the Notification, within 3 months from the expiry of 7 days from the Notification, unless the Whistleblower has not provided a contact address to which feedback should be provided.
- 3.4. a reduction in salary;
  - 3.5. withholding a promotion or being disregarded for promotion;
  - 3.6. disregard for the award of work-related benefits other than pay or reduction in the amount of such benefits;
  - 3.7. demotion;
  - 3.8. suspension from employment or professional duties;
  - 3.9. transfer to another employee of the Whistleblower's duties;
  - 3.10. an unfavourable change in the place of work or working time schedule;
  - 3.11. a negative performance appraisal or a negative opinion related to work;
  - 3.12. the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
  - 3.13. coercion, intimidation or exclusion;
  - 3.14. harassment;
  - 3.15. discrimination;
  - 3.16. unfavourable or inequitable treatment;
  - 3.17. withholding or omission from vocational training courses;
  - 3.18. unjustified referral for medical examination, including psychiatric examination, unless separate regulations provide for the possibility of referring an employee for such examination;
  - 3.19. acts intended 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;
  - 3.20. causing financial, including economic, loss or loss of income;
  - 3.21. causing other immaterial damage, including damage to the Whistleblower's personal rights, in particular the Whistleblower's good name.

### **Prohibition of retaliation**

1. There is an absolute prohibition on retaliation against a Whistleblower who has made a Notification (whether internal or external), as well as public disclosure - based on the rules provided for by the Act.
2. Taking any action against the Whistleblower of a repressive or discriminatory nature, or treating the Whistleblower unfairly in any other way, will be treated as a breach of the Procedure and may result in liability or termination of the contract linking the person carrying out the retaliation with Nowy Styl.
3. Retaliation may not be taken against the Whistleblower, consisting in particular of:
  - 3.1. refusal to establish an employment relationship;
  - 3.2. termination or dissolution without notice of the employment relationship;
  - 3.3. 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 a contract would be concluded with him or her;
4. A threat or attempt to apply the measure specified in clause 3 above is also deemed to be retaliation for making a Notification or public disclosure.
5. The Whistleblower is subject to the protection set out in the Act from the moment of making a Notification or public disclosure, provided that he or she had reasonable grounds to believe that the information which is the subject of the Notification or public disclosure is true at the moment of making the Notification or public disclosure and that it constitutes information of a violation of law.

## **Personal information**

1. Whistleblower's personally identifiable information is not subject to disclosure to unauthorised persons unless the Whistleblower consents to its disclosure.
2. Maintaining confidentiality is intended to guarantee the Whistleblower's sense of security and to minimise the risk of retaliation or repression activities. Whistleblowers who have made a Notification and whose personal data have been unauthorisedly disclosed notify the Compliance Officer immediately of the situation. The Compliance Officer must take action to protect the Whistleblower.
3. The Whistleblower's identity, as well as all information allowing identification of the Whistleblower, will not be disclosed to the subjects of the Notification, to third parties or to other employees and associates of the Entity. The Whistleblower's identity, as well as other information allowing identification of the Whistleblower, may only be disclosed if such disclosure is a necessary and proportionate obligation under generally applicable law in the context of investigations or pre-trial or judicial proceedings conducted by public authorities or courts, respectively. The identity of the persons concerned is subject to confidentiality requirements to the same extent as the Whistleblower's identity.
4. Personal data which are not relevant for the examination of the Notification are not collected and, if collected, are deleted. The deletion of such personal data takes place within 14 days of the determination that it is not relevant to the case.
5. The personal data and other information in the Register of Internal Notifications is retained for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after the proceedings initiated by the follow-up action are completed.

## **Information on external notifications**

1. From 25 December 2024, a Notification may also be made to the Ombudsman or the relevant public authority in any case, without recourse to the Procedure, in particular when: the Entity fails to provide feedback to the Whistleblower within the deadline for feedback set in the Procedure, or the Whistleblower has reasonable grounds to believe that a breach of the law may constitute a direct or obvious threat to the public interest, in particular there is a risk of irreparable harm, or making an internal Notification would expose the Whistleblower to retaliation, or, if an internal Notification is made, there is little likelihood that the subject concerned will be able to effectively counter the infringement of the law due to the particular circumstances of the case, such as the possibility of concealment or destruction of evidence or the possibility of collusion between the subject concerned and the infringer or the subject's involvement in the infringement.
2. A notification made to the Ombudsman or a public authority without recourse to an internal Notification does not have the effect of depriving the Whistleblower of the protection guaranteed by the Act.
3. The aim of Nowy Styl is to increase the effectiveness of detecting irregularities and taking effective actions to eliminate them and to effectively manage risk, as well as to increase trust among employees and business partners, thus Nowy Styl encourages the use of the Procedure, in a situation where it is possible to prevent a breach of law by means of internal Notifications.

## **Register of internal notifications**

1. Each Notification is registered in the Register of Internal Notifications, regardless of the course of the follow-up action.
2. The Compliance Officer is authorised to maintain the Register of Internal Notifications.
3. The Register of Notifications includes:
  - 3.1. the Notification number;
  - 3.2. the subject of the breach;
  - 3.3. personal data of the Whistleblower, provided that the Notification is not anonymous, and of the person to whom the Notification relates, necessary to identify those persons;
  - 3.4. the Whistleblower's contact address;
  - 3.5. the date of the internal Notification;
  - 3.6. the follow-up information;
  - 3.7. the date the case was closed.
4. The Register of Notifications is maintained on a confidential basis.

## **Final provisions**

1. In view of the Company's experience with whistleblowing, the Compliance Officer reviews the Internal Reporting Procedure at least every three years and adjusts the content of the Procedure in line with the results of the review.
2. The Compliance Officer is entrusted with providing training on the scope of the Procedure.
3. The Procedure enters into force on 25 September 2024.

