

Internal Reporting Procedure

§1

Definitions

1. Whenever this Procedure refers to:
 - a. "Company" - it is understood as "LINK" Sp. z o.o. with its registered office in Wiązowna;
 - b. "Explanatory Commission/Commission" – it is understood as an internal Commission appointed to comprehensively explain the circumstances indicated in the Notification of Breaches, acting on the basis of the Internal Reporting Procedure;
 - c. "Information on breaches" - means information, including reasonable suspicions, about actual or potential breaches, which occurred or are very likely to occur, in the organisation in which the reporting person works or has worked or in another organisation with which the reporting person is or was in contact through his or her work, and about attempts to conceal such breaches;
 - d. "Feedback" - means the provision to the reporting person of information on the action envisaged or taken as follow-up and on the grounds for such follow-up;
 - e. "Work-related context" - means current or past work activities in the public or private sector through which, irrespective of the nature of those activities, persons acquire information on breaches and within which those persons could suffer retaliation if they reported such information;
 - f. "Breach Coordinator" – it is understood as the person responsible for considering the Information of the Breaches in accordance with §4 of this Procedure;
 - g. "Reporting person" - means a natural person who reports or publicly discloses information on breaches acquired in the context of his or her work-related activities;
 - h. "Person concerned" – means a natural or legal person who is referred to in the report or public disclosure as a person to whom the breach is attributed or with whom that person is associated;
 - i. "Reporting" – it is understood as a person reporting breaches using the reporting channels specified in this Procedure;
 - j. "Whistleblower" – it is understood as a person reporting breaches, who has been granted the status of a Whistleblower on the terms set out in this Procedure;
 - k. "Person assisting in the submission of the breach" – it should be understood as a natural person who assists the reporting person in reporting or public disclosure in a context related to work;
 - l. "Person related to the reporting person" – it should be understood as a natural person who may experience retaliation, including a co-worker or family member of the reporting;

- m. "Employee" – it is understood as a person in an employment relationship with the Company within the meaning of article 22 § 1 of the Labor Code;
 - n. "Associate" – it is understood as a person providing services to the Company on the basis of a civil law contract;
 - o. "Employer" – it should be understood as an employer within the meaning of article 3 § of the Labor Code;
 - p. "Member of the Management Board" – it is understood as a person acting as a Member of the Management Board in the Company;
 - q. "Management Board" – it is understood as the Management Board of the Company;
 - r. "Procedure" means this Procedure;
 - s. "Investigation Procedure" - it is understood as the Internal Investigation Procedure in the Company;
 - t. "Register of Breaches/ Register" – it is understood as a register kept on the terms set out in § 12 of the Procedure;
 - u. "Preliminary analysis of the Report of Breaches" – it is understood as the verification of the content of the Information in terms of the existence of grounds for its recognition in the course of the investigation procedure and granting the Reporting Person a Whistleblower status, under which the Breach Coordinator has the right to ask the Company to supplement the data contained in the Whistleblower Notification within the prescribed period;
 - v. "Report of the Breach / Report" – it is understood as the transfer in the manner specified in these Regulations by the Person Authorized to Submit the information that may indicate breaches.
 - w. "Follow-up" - means any action taken by the recipient of a report or any competent authority, to assess the accuracy of the allegations made in the report and, where relevant, to address the breach reported, including through actions such as an internal enquiry, an investigation, prosecution, an action for recovery of funds, or the closure of the procedure;
 - x. „Retaliation” - means any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the reporting person;
 - y. "Internal notification" – it should be understood as providing information about the violation of the employer's right;
2. Depending on the context, the words used in the singular also include the plural and vice versa.
 3. References to "paragraphs", "points" or "annexes" contained in the Procedure shall be references to paragraphs of the Procedure, points of the Procedure and annexes to the Procedure, unless the Procedure expressly provides otherwise.

§2 GENERAL PROVISIONS

1. In its strategy, the Company takes into account social interests, environmental protection, relations with various stakeholder groups, the needs of the business environment, and in particular the importance of corporate responsibility and the prevention of corruption and the emergence of other Irregularities both within the organization and among business partners.
2. The Company conducts its operations based on absolute respect for the law, good practices and the highest ethical standards.
3. This Procedure is one of the elements of the System for Preventing Irregularities in the Company. Other issues related to current work problems should be solved on the basis of existing business relationships.
4. This Procedure establishes the rules for taking actions by the Breach Coordinator, within the scope of their powers, aimed at clarifying the information reported by the Reporting person information that may indicate breaches and drawing consequences for the person responsible of the breach and taking corrective action.
5. The purpose of the Procedure is to shape an effective and uniform system of informing about Breaches in the Company by creating secure reporting channels that prevent any retaliatory actions against the Whistleblower.
6. This Procedure defines in particular: the scope of breaches covered by the Procedure, the scope of Reporting person, the scope of entities to which the Notification of Breaches may relate, the rules for reporting breaches to make a Report, liability in the process of managing Breaches, the process of considering and managing Breaches, the rules of confidentiality, in particular the rules of secrecy of the Reports made by Whistleblowers and the identity of persons making reports.
7. This Procedure does not apply in the following situations:
 - a. secrecy related to the exercise of the profession,
 - b. information about the violation of the law has been reported on the basis of separate provisions, in particular as a complaint or notification about the possibility of committing a crime,
 - c. violation of the law violates only the rights of the Reporting Person or reporting the violation of the law takes place only in the individual interest of the Reporting Person,
 - d. on the basis of the provisions of law, the Person responsible for the Breaches, benefits exemption from liability or mitigation of the penalty in connection with his behavior after committing a violation of the law, in particular voluntary disclosure of the violation of the law or cooperation with law enforcement authorities or other competent authorities.

§3

SCOPE OF THE PROCEDURE

1. The provisions of this Procedure shall apply to the following groups of Persons entitled to submit the Report:
 - a. Employees and Associates as well as former Employees and Associates of the Company,

- b. a person providing work on a basis other than an employment relationship, including on the basis of a civil law contract,
- c. members of the Management Board of the Company or another body of the Company,
- d. Shareholders of the Company,
- e. persons acting in the name and on behalf of the Company: i.e. suppliers, contractors and subcontractors of services provided to the Company,
- f. a person performing work under the supervision and direction of a contractor, subcontractor or supplier, including on the basis of a civil law contract,
- g. any other person in any way connected with the Company, having knowledge of the Irregularities, in particular:
 - persons assisting in reporting of breaches,
 - volunteers, apprentices, trainees,
 - candidates for employment in the Company, if an information regarding breaches was obtained during the recruitment process or other processes preceding the establishment of the employment relationship.

2. Notification of Breaches may concern in particular the following entities:

- a. Company,
- b. members of the Company's governing bodies,
- c. a natural person authorized to represent the Company or to make decisions or exercise supervision on its behalf, in connection with its activities in the interest of or for the benefit of this entity,
- d. natural person admitted to act on behalf of the Company, as a result of abuse of rights or failure to comply with obligations,
- e. Employees and Associates of the Company, in connection with the provision of work for it, subcontractor or other entrepreneur who is a natural person, if his prohibited act was related to the performance of the contract concluded with the Company,
- f. an employee or co-worker or a person authorized to act in the interest or for the benefit of the entity indicated in point e) above, if his act was related to the performance of the contract concluded by this entity with the Company,
- g. an employee or co-worker or a person authorized to act in the interest or for the benefit of an entrepreneur who is not a natural person, if his act was related to the performance of the contract concluded by this entrepreneur with the Company.

2. Breaches should be understood in particular as information held by the Reporting Person, which may testify to:

- a. suspicion of preparation, attempt or commission of a prohibited act by the entities referred to in §3 section 2 above,
- b. failure to comply with obligations or abuse of rights by entities referred to in §3 section 2 above,
- c. failure to exercise due diligence required in the given circumstances in the activities of the entities referred to in §3 section 2 above,

- d. breaches in the organization of the Company's activities, which could lead to committing a prohibited act or causing damage to the Company,
- e. violation of internal procedures and ethical standards adopted in the Company.

§4

PERSONS RESPONSIBLE FOR MANAGING REPORTS

1. Subject to the following provisions, the entity responsible for receiving and processing Reports of Breaches in the Company and exercising comprehensive supervision over the receipt and handling of Reports in the Company is the Breach Coordinator.
2. Persons for whom the content of the Report of Breaches indicates that they may be in any way negatively involved in an act or omission constituting Breach may not analyze such a Report.
3. The Explanatory Committee consists of a minimum of 5 members, the head of the Company's Human Resources Department, the head of the Company's Accounting Department, the head of the Company's Controlling Department, the head of the Company's Customer Service Department, the head of the Company's Transport Department, an in – house lawyer.
4. In a situation where the Report of Breaches concerns one of the members of the Explanatory Committee, this person shall be excluded from the activities of the Explanatory Committee. In such a situation, the Explanatory Committee shall have the right to act in a smaller composition than described in paragraph 3 of this paragraph.
5. In the event that the Report of Breaches concerns: Breach Coordinator – the person responsible for accepting and considering the Report of Breaches is the President of the Management Board or a Member of the Management Board of the Company.
6. The Breach Coordinator shall always inform the Management Board of the Company about the receipt of the Report of Breaches and the initiation of the Investigation Procedure and the persons responsible for its consideration.
7. If the Notification concerns a member of the Management Board, the Breach Coordinator shall immediately provide information about the Notification to another Member of the Management Board/President of the Management Board of the Company and shall remain in constant contact with him during the consideration of the Report.
8. The Management Board of the Company is responsible for the effectiveness and adequacy of the Procedure in relation to the Company. Exercises direct supervision over the Breach Coordinator in the reception and handling of Reports.

§5

STATUS OF WHISTLEBLOWER

1. Any Person entitled to submit a Report should report a Breach if there are reasonable grounds on their part to believe that the information provided is true (good faith).

2. The status of Whistleblower is granted to each Reporting Person, unless the Preliminary Analysis of the Report gives grounds to assume that the Reporting Person clearly acted in bad faith (presumption of good faith).
3. The Reporting Person remains in bad faith if he acts for a purpose contrary to the law or the principles of social coexistence.
4. The decision to grant whistleblower status shall be taken by the Breach Coordinator.
5. The Breach Coordinator confirms the acceptance of the Whistleblower's Report (unless the Whistleblower has made it anonymously) and informs the Reporting Person about granting or refusing to grant him the status of Whistleblower within 7 days from the date of its receipt by e-mail.
6. Refusal to grant the Status of Whistleblower to the Reporting Person should have a justification.
7. The template for the confirmation of the Report is attached as Attachment 1 to this Procedure.
8. Exceeding the deadline indicated in paragraph 4 above is justified only if it is necessary to take additional actions as part of the Preliminary Analysis of the Report (e.g. the need to collect additional evidence).
9. The preliminary analysis of the Report may not last longer than 14 days.
10. The maximum period of time for providing feedback to the Reporting Person, can not exceeding 3 months from the confirmation of acceptance of the Reportor, in the case of failure to provide confirmation to the Reporting Person, 3 months from the expiry of 7 days from the submission of the Application.
11. Feedback includes, in particular, information about the finding or non-determination of the occurrence of the Breach and possible measures that have been or will be applied in response to the Infringement found.
12. If, in the course of the preliminary analysis, it is found that the Reporting Person, who previously received the status of Whistleblower, acted in bad faith, he is deprived of the protection provided for the Whistleblower.

§6

REPORTING IRREGULARITIES

1. Reports of Breaches may be transmitted only through the following contact channels:
 - a. Website maintained by the Company,
 - b. Intranet internal network (office worker),
 - c. 4driver application (driver employee).
2. Full contact details (address, telephone, e-mail address) to the Breach Coordinator are indicated on the website maintained by the Company, in the tab intended for Reporting Breaches.
3. Full contact details (address, telephone, e-mail address) to the Breach Coordinator are indicated on the website maintained by the Company, in the tab intended for Reporting Breaches.
4. The Report of Breaches should contain a clear and full explanation of the subject of the Breach and should contain at least the following information:

- a. the date and place of occurrence of the Breach or the date and place of obtaining information about the Breach,
 - b. a description of the specific situation or circumstances creating the possibility of breaches,
 - c. indication of the entity, to which the report relates,
 - d. identification of possible witnesses of the Breach,
 - e. indication of all evidence and information available to the Reporting Person that may be helpful in the process of considering breaches.
5. The Reporting Person is obliged to treat the information in his possession regarding the suspicion of breaches as a trade secret and refrain from public conversations about the reported suspicions of breaches, unless this person is obliged to do so by law.

§7

LIABILITY FOR FALSE REPORTING

1. A report of breaches may only be made in good faith.
2. It shall be prohibited to knowingly submit false Reports of Breaches.
3. If it is established as a result of the Preliminary Analysis of the Report or in the course of the Investigation procedure that the Report of Breaches knowingly stated an untruth or concealed the truth, the Reporting Person who is an Employee may be held liable for the order specified in the provisions of the Labor Code.
4. Such conduct may also be classified as a serious breach of essential employee duties and as such result in termination of the employment contract without notice.
5. In the case of the Reporting Person, providing services to the Company or delivering goods, on the basis of a civil law contract, determining the false Report of Breaches may result in the termination of this contract and the definitive termination of cooperation between the parties.
6. Regardless of the effects indicated in paragraphs 3, 4 and 5 above, the Reporting Person knowingly making a false Report of Breaches may be held liable for damages in the event of damage on the part of the Company in connection with a false Report.

§10

INVESTIGATION

1. The Breach Coordinator shall have exclusive access to the Whistleblower Channels, to the extent that they relate to Whistleblowing.
2. Each time after receiving the Report of Breaches, the Breach Coordinator, immediately, but no later than within 7 days of receipt, makes a Preliminary analysis of the Report.
3. If the Report is suitable for examination (in accordance with the conditions of § 3(2) and (3)), the Breach Coordinator shall initiate an Investigation procedure, which shall take place before the Explanatory Committee, in accordance with the rules set out in the Investigation Procedure.

4. The Investigation conducted by the Explanatory Committee shall be supervised by the Breach Coordinator.
5. Exceeding the deadline indicated in paragraph 2 above is justified only if it is necessary to take additional actions as part of the Preliminary Analysis of the Report (e.g. the need to collect additional evidence). The Preliminary Analysis of the Report may not take longer than 14 days.
6. Consideration of the Report takes place without undue delay, within a period not longer than 3 months from the date of receipt of the Report, if the necessary documents and evidence can be collected during this time by the Explanatory Committee.
7. The the Explanatory Committee a report for the Management Board, which states whether the information/allegations covered by the Report have proved to be confirmed and justified in the Committee's opinion. The report also includes recommendations of the Committee regarding the settlement of the case and possible consequences that should be drawn by the Company in relation to the person reponsible of the Breach or the Reporting Person who knowingly made a false Report. The Breach Coordinator is obliged to inform the Whistleblower about how to resolve the matter within 30 days of the end of the examination of the Report.

§11

WHISTLEBLOWER PROTECTION

1. The Company introduces an absolute prohibiton on retaliation against the Whistleblower also in a situation where the Report of Breaches was reported in good faith and the Investigation showed that the reported breaches did not take place.
2. Whistleblowers shall enjoy full protection against repressive measures, discrimination and other types of unfair or unequal treatment.
3. The provisions of this paragraph shall apply to the Person assisting in submitting the Report and the Person related to the Reporting Person, if they are in an employment relationship with the Employer employing the Applicant or on any other basis provide work for the other party.
4. It is unacceptable to refuse to establish a legal relationship, terminate the employment relationship or terminate the mutual agreement with the Whistleblower, only in connection with the Whistleblower's Report of Breaches.
5. The Report of Breaches may not constitute the basis for liability, including liability for damage, for violation of the rights of other persons or obligations specified in the law, in particular in the matter of defamation, infringement of personal rights, copyrights, provisions on the protection of personal data and the obligation to maintain secrecy, including trade secrets, if the Reporting person had reasonable grounds to believe, that Report is necessary to disclose the Breach.
6. The protection provided for in paragraph 3 above does not apply to the Whistleblower, who is also the perpetrator/accomplice/accomplice/helper of the Breaches. When deciding on the possible termination of employment or a mutual agreement with the Whistleblower, who is the perpetrator/accomplice/accomplice/helper of the Breaches,

the Company should always take into account the fact that the Whistleblower discloses all relevant circumstances of the Breaches (mitigating circumstance).

7. All Reports of Breaches, contacts with the Reporting Person and Whistleblower and the Investigation are trade secrets.
8. Confidentiality is intended to guarantee a sense of security for Whistleblowers and to minimise the risk of retaliation or repressive action.
9. The identity of the Reporting Person and the Whistleblower, as well as all information enabling his identification, are treated as a trade secret at all stages of the process of considering the Reported Breaches. In particular, subject to paragraph 8 below, the identity of the Reporting Person and the Whistleblower shall not be disclosed to the entities affected by the Report of Breaches, third parties or other Employees and Associates of the Company. The identity of the Whistleblower, as well as other information enabling his identification, may be disclosed only if such disclosure is a necessary and proportionate obligation of the Company resulting from generally applicable laws in the context of proceedings conducted by national authorities. The disclosure of identity referred to in the previous sentence requires prior notification to the Whistleblower indicating to him the reasons for such disclosure, unless such information could jeopardize the ongoing proceedings.
10. The Reporting Person submitting an anonymous Report, in the event of establishing his identity, is entitled to full protection in accordance with the provisions of this paragraph. Personal data of the Reporting Person and other data allowing to establish his identity shall not be disclosed, except with the express consent of the Reporting Person.
11. The Company, after receiving the Report, may, in order to verify the application and take follow-up actions, collect and process personal data of the Person to whom the Report relates, even without his consent. Article 14(2)(f) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 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, shall not apply unless the notifier has acted in bad faith. The Company is the administrator of the data collected in the Register of Breaches.
8. Personal data processed in connection with the acceptance of the report shall be stored by the employer, for no longer than 5 years from the date of acceptance of the Report.

§12

REGISTER OF BREACHES

1. Each Report of Breaches shall be registered in the Register of Breaches regardless of the further course of the Investigation.
2. The Breach Coordinator is responsible for keeping the Register of Breaches in the Company, and in the scope of the Report concerning the Breach Coordinator - a Member of the Management Board of the Company.
3. The Register of Breaches shall contain at least:
 1. contact details of the Whistleblower, unless the Report was anonymous,

2. the date of filing the Report,
 3. all detailed information held about the Report of Breaches,
 4. the course of analysis and consideration of the Report of Breaches,
 5. persons and bodies involved in the process of analysis and consideration of the Report of Breaches,
 6. all decisions and escalations (if any),
 7. the date of termination of the proceedings.
4. In addition to keeping the Register, the Breach Coordinator, while maintaining the confidentiality of trade secrets, is obliged to keep all evidence, documents and information collected in the course of the analysis and information regarding the consideration of the Report for a period of at least 5 years from the end of the Investigation Procedure.
 5. The Company is the administrator of the data collected in the Register of Breaches.

§13

FINAL PROVISIONS

1. The Breach Coordinator will review the Procedure at least once a year and, if necessary, develop draft amendments thereof for approval by the Management Board of the Company, unless the need for changes in the Procedure results from a change in the law relating to the Company's operations.
2. The change of the Procedure is made by a resolution of the Management Board of the Company. Information about the change of the Procedure will be immediately forwarded to persons authorized to submit the Report
3. The procedure and its amendments shall enter into force on the date of adoption of the resolution of the Management Board of the Company, unless the Management Board of the Company in the content of the relevant resolution indicates a different date of entry into force.
4. The procedure shall be introduced for an indefinite period.
5. The Attachment to this Procedure are:
 - a. Confirmation of the Report of Breaches;
 - b. Report of Breaches form;
 - c. Contact details (address of the website intended for Reporting on Breaches).

Attachment No. 1
to the Procedure for Internal Reports in force in the Company

city) ----- (date,

CONFIRMATION OF THE REPORT OF BREACHES

I hereby confirm the acceptance of the Report of Breaches made by and concerns a breach consisting of taking place in It is hereby concluded that the Reporting Person has been granted/refused the status of Whistleblower. The refusal to grant whistleblower status is based on the following reasons:

Signature of the Breach Coordinator