

Procedure for reporting violations of the law and follow up

1. Target

- 1.1. The Whistleblower Procedure (hereinafter referred to as the "Procedure") at 180HEARTBEATS sp. z o.o., headquartered in Warsaw, Poland (hereinafter referred to as the "Company" or the "Company") "Employer") shall determine the rules for reporting unauthorized acts and omissions that constitute or may constitute a violation or inducement to violate generally applicable laws and may constitute a violation of the Company's interests (hereinafter referred to as "irregularities").
- 1.2. This Procedure is intended to establish an internal channel for reporting irregularities in the Company and to ensure the confidentiality and protection of the identity of the whistleblower (hereinafter referred to as the "Whistleblower" or "Whistleblower"), as well as to protect the Whistleblower from retaliation and to promote and supervise the compliance with the law and business ethics of the actions of Employees, Associates and Company bodies.
- 1.3. The implementation of the Procedure is the implementation of the obligations referred to:
 - 1.3.1. In the law of June 14, 2024 on the protection of whistleblowers;
 - 1.3.2. in the Directive of the European Parliament and of the Council (EU) 2019/1937 of October 23, 2019 on the protection of persons reporting violations of Union law.

2. Scope

- 2.1. This procedure shall apply to all types of violations involving intentional abuses and/or omissions in violation of the law or generally applicable standards of conduct, including, in particular, those involving
 - 2.1.1. corruption;
 - 2.1.2. public procurement;
 - 2.1.3. services, products and financial markets;
 - 2.1.4. Anti-Money Laundering and Countering the Financing of Terrorism;
 - 2.1.5. consumer protection;
 - 2.1.6. environmental protection;
 - 2.1.7. privacy and data protection;



- 2.1.8. Network and ICT system security;
 - 2.1.9. financial interests of the State Treasury of the Republic of Poland, local government unit territorial and European Union;
 - 2.1.10. the European Union's internal market, including public law competition and state aid rules, and corporate taxation.
- 2.2. This Procedure applies to reporters who have obtained information about violations in a work-related context, in particular:
- 2.2.1. Persons having the status of an employee within the meaning of Article 2 of the Labor Code Act and Article 2 para. 2 of the Law on the Employment of Temporary Workers under a contract of employment, election, appointment, appointment;
 - 2.2.2. former employees;
 - 2.2.3. applicants for employment;
 - 2.2.4. Persons providing work on a basis other than employment, in the including under a civil law contract;
 - 2.2.5. entrepreneurs;
 - 2.2.6. proxies;
 - 2.2.7. shareholders or partners;
 - 2.2.8. members of the Company's statutory bodies;
 - 2.2.9. persons performing work under the supervision and direction of the contractor, subcontractors or suppliers;
 - 2.2.10. interns and trainees.
- 2.3. The provisions of the Procedure also include:
- 2.3.1. Individuals who help make submissions;
 - 2.3.2. Individuals who are affiliated with the whistleblower;
 - 2.3.3. legal entities that are owned by the whistleblower, for which such a person works or that are otherwise related to the whistleblower in a work-related context.

3. Rules for reporting violations

- 3.1. A report of a violation shall be made with personal information that allows the person reporting the violation to be identified and contacted.
- 3.2. Reports that are anonymous or that make it impossible to identify the whistleblower will be handled outside of the procedures set forth in this procedure and the whistleblower protection regulations.
- 3.3. The Violation Coordinator is responsible for point of receipt of reports of violations.
- 3.4. The Company's Board of Directors ensures that the Breach Coordinator is an independent person and impartial.
- 3.5. If it is determined that the Breach Coordinator does not meet the



conditions of independence and impartiality, the Company's Board of Directors should be immediately informed of this fact, indicating the specific situation or circumstance that raises doubts about the Coordinator's independence and impartiality. In such a situation, the Company's Board of Directors is required to take immediate action to clarify the situation and, if necessary, change the person responsible for receiving and handling reports of violations.

- 3.6. The notification of a violation may be made in one of the following ways:
 - 3.6.1. via a dedicated email box at email address: **sygnalisci@180hb.com**;
 - 3.6.2. in the form of a letter drawn up on paper and addressed to the Company's mailing address, in a double envelope, where the inner envelope should be additionally marked "SIGNALIST";
 - 3.6.3. By meeting in person with the Violations Coordinator;
 - 3.6.4. Through an online meeting with the Violations Coordinator;
- 3.7. Applications made in the form of meetings (online and in-person) are held on a date previously agreed with the Infringement Coordinator.
- 3.8. Notification made by means other than those specified above in paragraph 3.6. will not be considered under the procedure provided for in this procedure.
- 3.9. In the case of a report of a violation made traditionally, as referred to in para. 3.6.2. above, the person receiving the shipment is required to immediately forward the intact inner envelope to the Breach Coordinator.
- 3.10. The submitted violation report should contain a clear and complete explanation of the subject of the report and should include at least the following information:
 - 3.10.1. data of the person reporting the irregularity, including contact information;
 - 3.10.2. The date and location of the irregularity;
 - 3.10.3. A detailed description of the reported irregularity;
 - 3.10.4. details of the person or persons who are or may have been the perpetrators of the violation;
 - 3.10.5. if applicable, data of other persons with knowledge irregularities (witnesses, victims, etc.), including their contact information;
 - 3.10.6. if applicable, data of persons related to the whistleblower;
 - 3.10.7. indication of evidence confirming the occurrence of the violation, including an indication of which laws or internal procedures have been violated, as well as any other information that makes it probable that an irregularity has occurred or that justifies its suspicion or can facilitate the clarification of the report.
- 3.11. A notification of a violation can only be made in good faith, i.e. referring to actual events that may constitute a violation. Only reports made in good faith that refer to events that have actually occurred and



may constitute a potential violation are handled with confidentiality, with due diligence and a guarantee that no unauthorized persons can gain access to the information covered by the report, and guarantee protection against potential retaliation.

4. Feedback

- 4.1. Upon receipt of a notification under the terms of this procedure, the whistleblower will be informed of:
 - 4.1.1. accept the application for further consideration or reject it, within a period not exceeding 7 days from the date of receipt;
 - 4.1.2. the results of the proceedings, within a reasonable period of time not exceeding 3 months from confirmation of receipt of the application.
- 4.2. If the application is rejected, the Infringement Coordinator shall provide the reason for the rejection in the feedback referred to in Section 4.1.1 above.
- 4.3. If a violation is found, the Violation Coordinator in the feedback referred to in 4.1.2 above, additionally provides information on the results of the conducted proceedings and follow-up actions taken.
- 4.4. In the event that no acknowledgment of receipt of an application has been made, the aforementioned 3-month period for providing information on the results of the proceedings, as referred to in subsection 4.1.2. above, shall be counted from the expiration of 7 days from the filing of the application.
- 4.5. If the reporting person cannot be contacted for reasons beyond the Company's control, the obligation to send feedback is waived, noting this fact in the Application Register.

5. Confidentiality of information

- 5.1. The Company shall provide adequate technical and organizational measures to ensure the confidentiality of the identity of the whistleblower, the person to whom the report pertains, as well as other persons indicated in the report or whose personal data was obtained in the ongoing investigation, in particular, persons assisting in the report, witnesses to the violation, persons related to the whistleblower.
- 5.2. Also covered by confidentiality is information obtained in the process of handling a report of a violation, on the basis of which the identity of the persons indicated above can be directly or indirectly identified.



- 5.3. The Company's Board of Directors shall grant access to the personal data and information indicated in the application only to the persons who have been authorized to process them, to the extent necessary for the performance of tasks related to the handling of applications and follow-up.
- 5.4. Any data identifying the whistleblower may be disclosed only on the basis of the whistleblower's prior express consent.
- 5.5. The company may disclose the whistleblower's data without express consent in the case of disclosing them:
 - 5.5.1. to the competent public authorities or courts, when the disclosure of such data is a necessary and proportionate obligation under the law in the context of investigations or pre-trial or judicial proceedings conducted by these public authorities or courts, respectively, including in order to guarantee the right of defense of the reported person;
 - 5.5.2. other persons appointed by the Violations Coordinator to clarify the report, if necessary and proportionate to clarify the case.
- 5.6. Violation of the duty of confidentiality may result in legal and disciplinary proceedings against the person who committed such a violation.

6. Method of processing applications

- 6.1. Upon receipt of a report of a violation, the Violation Coordinator conducts a preliminary verification of the report as follows:
 - 6.1.1. Whether the report was made by the person who obtained information about the violation in a work-related context, in accordance with Section. 2.2. of this procedure;
 - 6.1.2. Whether the report contains information to identify the person reporting the violation;
 - 6.1.3. Whether the notification may relate to one or more of the violations specified in Section 2.1. of this procedure;
 - 6.1.4. Whether the application contains the necessary information for its consideration.
- 6.2. After the initial verification, the Violations Coordinator shall send, within no more than 7 days from the date of receipt of the report, feedback on the acceptance or rejection of the report, in accordance with the rules set forth in Chapter 4 of this procedure.
- 6.3. In the absence of the Violations Coordinator, his position is taken over by the Deputy Violations Coordinator.
- 6.4. If the preliminary verification of the application referred to above in



Section 6.1. does not reveal any formal deficiencies, the Infringement Coordinator shall forward the application to the Clarification Committee for further consideration under the terms of Chapter 7 of this procedure.

7. Explanatory Commission

7.1. The Violations Coordinator has the authority to create an Explanatory Commission. This Commission will be composed of individuals with the appropriate knowledge and experience to effectively conduct the investigation and remediation process.

7.2. To ensure independence and objectivity, the composition of the Explanatory Commission should be at least 3-member, with one of the members of the Commission being the Violations Coordinator.

7.3. If the circumstances of the reported violation require it, the composition of the Commission may be changed or expanded to include persons, including external experts, whose presence on the Explanatory Commission is necessary to properly assess the reported violation and take appropriate follow-up action.

7.4. Members of the Commission may not be persons where there is a high risk of lack of objectivity and impartiality in relation to the accepted notification of violation, including, in particular:

7.4.1. whistleblower;

7.4.2. person affected by the application;

7.4.3. a person who is a direct subordinate or superior of the person to whom the report relates;

7.4.4. person associated with the whistleblower.

7.5. The Violations Coordinator, before appointing members to the Commission, their objectivity and impartiality with respect to the accepted violation report.

7.6. Before allowing the members of the Commission into the case, each of these persons:

7.6.1. signs a declaration of impartiality, in accordance with the model specified in Appendix 1 to this procedure;

7.6.2. signs a statement that he/she is familiar with this procedure, in accordance with the model set forth in Appendix No. 2 to this procedure;

7.6.3. signs a statement of confidentiality of all information obtained in the course of the proceedings, in accordance with the model set forth in Appendix No. 3 to this procedure.

7.7. In addition, prior to the admission of Commission members to case, the Violations Coordinator, based on a power of attorney from the Company's Board of Directors, authorizes Commission members to process personal

data for the time necessary for the investigation and remediation.

- 7.8. The Infringement Coordinator is required to complete and archive the documents referred to in paragraphs 7.6 and 7.7 above.
- 7.9. If it becomes known that during the course of the investigation there are any circumstances that may raise reasonable doubts about the objectivity and impartiality of a member of Investigating Committee, such member shall be immediately excluded by the Violations Coordinator from further participation in investigation. This fact should be noted in the documentation on the conducted investigation, together with the reason for the removal of the member of the Investigating Committee.
- 7.10. In the event of the circumstances referred to in Section 7.9 above, the Infringement Coordinator may appoint another member of the Explanatory Committee.

8. Investigation and remedial proceedings

- 8.1. The Explanatory Commission shall carry out without undue delay actions review the contents of the application, determine the assessment of the veracity of the allegations contained in the application, and determine the grounds for further consideration of the contents of the application during the investigation.
- 8.2. The investigation is aimed at clarifying all the circumstances surrounding the application, mainly gathering the necessary documentation, collecting and evaluating the evidence in the case, interviewing witnesses.
- 8.3. If, after reviewing the content of the irregularity report received, the Investigating Committee determines that, due to the complex nature of the report, there is a need to include additional persons in the investigation, the Committee may appoint experts or specialists in relevant fields. The addition of additional persons should be done in a manner that ensures objectivity and competence in the process of clarifying the report, and their participation should be properly documented in the investigation protocols. In addition, the Infringement Coordinator is required to complete and archive the documents referred to in Sections 7.6 and 7.7.



- 8.4. If the notification was made in good faith and the information obtained is sufficient for further evaluation of the notification, the Explanatory Commission shall undertake investigations to determine the actual circumstances of the reported violation and take appropriate follow-up action.
- 8.5. If necessary, the Explanatory Committee through the Violations Coordinator may:
 - 8.5.1. ask the whistleblower to provide additional information or evidence of the reported event;
 - 8.5.2. request additional information from other persons who may have knowledge of the incident being reported;
 - 8.5.3. request additional information from the persons identified as the perpetrators of the reported incident.
- 8.6. All activities aimed at obtaining additional information from the persons indicated in Section 8.5 shall be conducted in a manner that ensures the confidentiality of the information referred to in Chapter 5 of this procedure.
- 8.7. The Explanatory Commission waives the investigation in the following cases:
 - 8.7.1. the information provided in the notification is insufficient and it has not been possible to obtain from the notifier the additional information necessary for the investigation;
 - 8.7.2. It was determined that the application was made in bad faith.
- 8.8. If the Hearing Committee, in the course of its activities, confirms the legitimacy of the reported violation, it issues recommendations for corrective or preventive actions to remedy the existing situation that is the subject of the report or takes measures to eliminate similar occurrences in the future. These actions may consist, in particular, of:
 - 8.8.1. initiate disciplinary proceedings against offenders in accordance with applicable internal regulations;
 - 8.8.2. modifying or supplementing existing procedures to avoid similar violations in the future, strengthening controls, and improving prevention systems;
 - 8.8.3. additional education and training activities introduced to increase Employee awareness in the area of identifying and preventing violations;
 - 8.8.4. Change the frequency of audits of the affected area in order to monitor the effectiveness of the corrective actions implemented;
 - 8.8.5. Structural changes and redeployment of competencies to ensure effective management of affected areas and continuous improvement of the organization to minimize risks and ensure compliance with applicable regulations, standards, etc.
 - 8.8.6. to take appropriate legal measures (depending on the nature of



the incident and its context), possible litigation actions to ensure effective protection of the Company's rights and interests.

- 8.9. If as a result of the investigation, the Investigative Committee finds that the violation may have the appearance of a crime, it decides to report the suspected crime to the relevant law enforcement authorities.
- 8.10. In the event that the proposed corrective actions require approval by the Company's Board of Directors, the Violations Coordinator shall submit a comprehensive corrective action plan to the Board of Directors for approval. The presentation of the action plan shall be done with full confidentiality of information, in accordance with the requirements set forth in Chapter 5 of this procedure.
- 8.11. The Company's Board of Directors carefully evaluates the submitted corrective action plan. Based on the analysis, the Board decides whether to accept, reject or modify the corrective action plan.

9. Documenting the proceedings

- 9.1. Actions Commission Explanatory should be documented.
In particular, the documentation should include:
 - 9.1.1. electronic and traditional correspondence;
 - 9.1.2. Notes, e.g., from Commission meetings, interviews;
 - 9.1.3. reports;
 - 9.1.4. records;
 - 9.1.5. photo documentation;
 - 9.1.6. other documented information obtained w
during the course of the investigation.
- 9.2. The Explanatory Commission is also obliged to prepare a protocol containing, in particular:
 - 9.2.1. detailed description of the violation;
 - 9.2.2. indicating regulations, standards or standards,
which have been
violated;
 - 9.2.3. A description of the investigations carried out;
 - 9.2.4. a plan for corrective actions with an indication of the
deadline for their implementation and the persons or
organizational units of the Company responsible for their
implementation.
- 9.3. The protocol referred to in paragraph 9.2. shall be in written form, including electronic form.
- 9.4. The records referred to in 9.1. and 9.2. are kept by the Violations

Coordinator 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 were terminated.

- 9.5. The case file referred to in paragraph 9.4. shall be stored taking into account technical and organizational measures to ensure the confidentiality, integrity and availability of the information contained therein.

10. Register of notifications of violations

- 10.1. Each report of violation, is subject to registration in the Register of Internal Notifications regardless of the further course of the investigation.
- 10.2. The person responsible for maintaining the register is the Violations Coordinator.
- 10.3. In particular, the following are collected in the Register of Internal Notifications.
data:
- 10.3.1. unique case number;
 - 10.3.2. subject of the violation;
 - 10.3.3. personal data of the notifier and the subject of the notification;
 - 10.3.4. contact address of the applicant;
 - 10.3.5. the date of internal notification;
 - 10.3.6. Information on follow-up actions taken;
 - 10.3.7. date of completion of the case.
- 10.4. The Register of Internal Notifications may be kept in written form, including electronic form.
- 10.5. The Register of Internal Notifications shall be stored in a manner that guarantees the confidentiality, integrity and availability of the information contained therein.
- 10.6. The Violation Coordinator shall make registry entries in an accurate manner, reflecting the actual course of action taken in connection with the accepted violation report.
- 10.7. The data contained in the Internal Notification Register relating to a given notification 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 were terminated.
- 10.8. In the case of rejected applications, the data is kept for a period of 3 years after the end of the calendar year in which the application was rejected.



11. Protecting the Signaller

- 11.1. The whistleblower's personal data and other data allowing to identify the whistleblower shall not be disclosed, except with the express consent of the whistleblower.
- 11.2. The Company takes measures to protect whistleblowers and those assisting them or those associated with them from retaliation, including threats or attempts at retaliatory action.
- 11.3. A whistleblower is protected under the whistleblower protection law, provided that the whistleblower had reasonable grounds to believe that the information being reported relates to the public interest, is true at the time of reporting, and constitutes information about a violation of the law.
- 11.4. Applications made in bad faith will not be processed in accordance with this procedure, and the person making such application will not be covered by the protection referred to in Section 11.3. The exclusion of protection also applies to legal entities or other organizational units supporting or related to the applicant, respectively, especially those owned by or employing the applicant.
- 11.5. Prohibited retaliation includes, in particular:
 - 11.5.1. release;
 - 11.5.2. suspension;
 - 11.5.3. forced unpaid leave;
 - 11.5.4. Demotion, suspension of promotion;
 - 11.5.5. transfer of responsibilities, change location work, reduction of salary, change of working hours;
 - 11.5.6. stopping training;
 - 11.5.7. negative performance evaluation, negative opinion of the work;
 - 11.5.8. application of a disciplinary measure, reprimand or other punishment (including Financial);
 - 11.5.9. Coercion, intimidation, bullying, exclusion;
 - 11.5.10. discrimination, unfavorable treatment;
 - 11.5.11. Refusal to conclude a contract of indefinite duration;
 - 11.5.12. Non-renewal or early termination of the contract;
 - 11.5.13. violation of good name;
 - 11.5.14. Financial loss, economic loss, loss of income;
 - 11.5.15. blacklisting under a sectoral or industry agreement;
 - 11.5.16. early termination of the service contract;
 - 11.5.17. revocation of a license or permit;
 - 11.5.18. referral for psychiatric or medical examination, etc.
- 11.6. Covered persons who experience any form of retaliation in connection with a report shall report the aforementioned retaliation directly to the



Violations Coordinator.

- 11.7. In the event that retaliatory actions are found to have been taken in connection with a reported violation against persons subject to this Procedure, the Company shall immediately take disciplinary action against the person or persons who committed the aforementioned retaliatory actions.

12. Liability for bad faith filings

- 12.1. Making an application in bad faith may be grounds for liability, including disciplinary liability or liability for damages for violation of the rights of others or obligations set forth in the law, in particular on the subject of defamation, violation of personal rights, copyright, data protection laws and the obligation to maintain secrecy, including business secrets.
- 12.2. Making reports in bad faith is also by a fine, restriction of liberty or imprisonment for up to 2 years.
- 12.3. A person who has suffered damage due to a reporter's knowingly reporting false information is entitled to compensation or damages from the bad faith reporter.

13. External notification

- 13.1. A whistleblower may make an external filing without first making an internal filing.
- 13.2. External notification can be made to the Ombudsman or to the competent public authority for the category of violation.
- 13.3. External notification may be made to the Ombudsman in the event that the Signatory cannot determine the public body competent to accept the notification.
- 13.4. External reporting, concerning a crime, shall be made to the Police.
- 13.5. External notification of a violation of the law can also be made to the public prosecutor regarding the application of acts of the European Union, the financial interests of the Union, or corporate tax, which may constitute a crime:
 - 13.5.1. Against the financial interests of the European Union;
 - 13.5.2. Related to violations of public procurement regulations;
 - 13.5.3. involving property of great value, threatening damage of great value, or causing such damage;



- 13.5.4. bribery and paid patronage;
- 13.5.5. money laundering;
- 13.5.6. forgery and circulation of counterfeit money, funds or payment instruments;
- 13.5.7. falsification of invoices and the use of such invoices.

14. Processing of personal data

- 14.1. The administrator of the personal data processed in connection with the accepted infringement notification is 180HEARTBEATS sp. z o.o., based in Warsaw, Poland.
- 14.2. The personal data of the whistleblower and other indicated in the notification or whose personal data was obtained in the course of the investigation are processed in accordance with applicable , including the organization's internal data protection regulations.
- 14.3. The Administrator will process the personal data of the persons indicated in paragraph 14.2. for the purposes specified in the law, based on: legal obligation under the provisions of the Law on the Protection of Whistleblowers (Article 6(c) RODO).
- 14.4. The personal data of the persons indicated in paragraph 14.2. will be kept for a period of 3 years after the end of the calendar year in which the follow-up of the accepted application was completed or the proceedings initiated by these activities were terminated, and in the case of applications that were not further processed due to formal deficiencies, the personal data will be kept for a period of 3 years after the end of the calendar year in which the application was made.
- 14.5. The applicant's personal data allowing to establish her identity shall not be disclosed to other entities, except with her express consent.
- 14.6. The provision of paragraph 14.5. shall not apply in the case where disclosure of the data of the notifier is a necessary and proportionate obligation under the law in the context of investigations or pre-trial or judicial proceedings conducted by public authorities or courts, respectively, including for the purpose of guaranteeing the right of defense of the reported person.
- 14.7. Each person whose personal data has been obtained in the course of the proceedings has the right to request access to the content of his or her personal data and to receive a copy thereof, as well as the right to request rectification, deletion of data, restriction of data processing, to object to the processing of personal data, the right to withdraw consent at any time, and the right to lodge a complaint with the supervisory authority (President of the Office for Personal Data



Protection) in case the processing of personal data is deemed to violate the provisions on personal data protection.

- 14.8. Personal data will not be subject to automated processing (including profiling), nor will it be transferred outside the European Economic Area (EEA).

15. Definitions

- 15.1. Whenever this Procedure refers :

- 15.1.1. **Follow-up** - means actions taken by the Company to assess the veracity of the information contained in the report and to counteract the violation of the law that is the subject of the report, in particular, by investigation, initiation of inspection or administrative proceedings, filing of charges, action taken to recover funds, or closing the procedure carried out under the internal procedure for reporting violations of the law and taking follow-up action or the procedure for receiving external reports and taking follow-up action;
- 15.1.2. **Retaliatory action** - 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 is likely to cause unwarranted harm to the whistleblower, including the groundless initiation of proceedings against the whistleblower;
- 15.1.3. **Acting in good faith** - is understood as acting in the belief that the reported information is true at the time of reporting and that it is or may be an irregularity;
- 15.1.4. **Information on a violation of law** - means information, including reasonable suspicion of an actual or potential violation of law that has occurred or is likely to occur in a legal entity where the whistleblower has participated in the recruitment process or other negotiations, works or has worked, or in any other legal entity with which the whistleblower maintains or has maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of the law;
- 15.1.5. **Feedback** - this is understood as the provision of information to the whistleblower on the follow-up actions planned or taken and the reasons for such actions.
- 15.1.6. **Explanatory Committee** - means an impartial person or organizational unit appointed to take Follow-up Action in connection with an accepted Notification of Violation;



- 15.1.7. **Work-related context** - it is understood as past, present or future work-related activities based on the employment relationship or other legal relationship that forms the basis for the provision of work or services, or the performance of functions in or for a legal entity, or the performance of service in a legal entity, in which information about the violation of the law has been obtained and there is a possibility of experiencing retaliation;
- 15.1.8. **Violation** - shall be understood as an act or omission that is unlawful and relates to the subject areas specified in this Procedure;
- 15.1.9. **Person making the report, Notifier** - means an individual who reports or discloses to the public information about violations obtained in a work-related context;
- 15.1.10. **Person affected by the notification** - means a natural person, legal person or organizational unit without legal personality, to which the law confers legal capacity, identified in the notification or public disclosure as the person who committed the violation of the law or with whom the person who committed the violation is associated;
- 15.1.11. **Person assisting in making a report** - an individual who assists a whistleblower in making a report or public disclosure in a work-related context and whose assistance should not be disclosed;
- 15.1.12. **A person related to the whistleblower-is** understood to mean an individual who may experience retaliation, including a co-worker or next of kin of the whistleblower as defined in Art. 115 §11 of the Penal Code;
- 15.1.13. **Violations Coordinator** - means a person within the Company's organizational structure authorized to manage the process of receiving and evaluating the validity of reports of non-compliance, conducting investigations and taking appropriate follow-up actions;
- 15.1.14. **Company** - it is understood as 180HEARTBEATS sp. z o.o. with its registered office in Warsaw;
- 15.1.15. **Internal notification** - means an oral or written internal notification provided to the Company of information about a violation of the law.

16. Attachments

- 16.1. **Appendix No. 1** - Model declaration of impartiality.
- 16.2. **Attachment No. 2** - Model statement on familiarization with the Procedure



for reporting violations of the law at 180HEARTBEATS/JVM sp. z o.o. sp. k based in Warsaw.

- 16.3. **Appendix No. 3** - Model statement on maintaining confidentiality of all information obtained in the course of the proceedings.



Statement of impartiality

I, the undersigned _____
[], holding the _____
[Position/Function], hereby declare as follows:

1. Impartiality and Objectivity

- a. I declare that I will perform my duties as part of the committee investigating/reviewing whistleblower reports in an impartial and objective manner.
- b. I undertake to make decisions and take actions solely on the basis of available evidence, facts and laws, without any bias, external pressure or personal interest.

2. No Conflict of Interest

- a. I declare that I am not, and have not been in the past, in any personal, professional or financial relationship with persons or entities covered by whistleblower reports that could affect my impartiality in the performance of my duties.
- b. I undertake to promptly inform my superiors and withdraw from any matter in which a conflict of interest could arise, in accordance with applicable procedures.

3. Confidentiality and Data Protection

- a. I declare that any information obtained in connection with my participation in the committee investigating/reviewing whistleblower reports will be treated as confidential and will be used only for purposes related to the investigation.
- b. I undertake to comply with data protection regulations and internal policies and procedures to protect the confidentiality of information.

4. Professionalism and Ethics

- a. I pledge to maintain the highest standards of professionalism and ethics in the performance of my duties.



- b. I declare that I will not take any action that could damage public confidence in the process of investigating/verifying whistleblower reports.

5. Legal Liability Awareness

- a. I declare that I am aware of legal liability for failure to comply with the principles of impartiality, confidentiality and professional ethics.
- b. I undertake to comply with applicable laws and internal regulations of the organization in which I hold my position.

date, signature



Statement

On familiarizing oneself with the "Internal Notification Procedure"

I the undersigned:

[Name of employee].

[position, function or name of org. unit].

I declare that I got acquainted with the 180HEARTBEATS sp. z o.o. binding in 180HEARTBEATS sp. z o.o.

"Internal Notification Procedure", I understand its contents, I have accepted to application and I undertake to abide by the rules contained therein.

date, signature



Confidentiality clause

I, the undersigned _____
[], holding the _____
[Position/Function], hereby declare as follows:

1. I undertake to keep strictly confidential all confidential information that I obtain in connection with the performance of my duties in handling whistleblower reports, including all personal data, documents, materials, correspondence and oral information. Confidential information also includes any data about whistleblower reports, the whistleblower, third parties, and data about the organization's activities that are not publicly available.
2. I undertake to use confidential information only for purposes related to the performance of my official duties.
3. I declare that I will not disclose confidential information to third parties, except as necessary for the performance of my duties and in accordance with applicable laws and internal regulations of the organization.
4. I undertake to use appropriate technical and organizational measures to protect confidential information from unauthorized access, disclosure, loss or destruction.
5. I undertake to store documents and media containing confidential information in a secure location that provides adequate protection against unauthorized access.
6. The obligation of confidentiality applies throughout the period of my work at [Name of Organization] and after the termination of the cooperation, regardless of the reason for its termination.
7. I am aware that violation of confidentiality obligations may result in disciplinary, civil or criminal liability in accordance with applicable laws and the organization's internal regulations.
8. I undertake to immediately inform my superiors of any breach of confidentiality or suspected breach of confidentiality that I observe or become aware of.

date, signature

