

Internal Reporting and Follow-up Procedure in

Loyalty Partner Polska sp. z o. o.

§ 1 General provisions

1. The procedure for internal reporting and taking follow-up actions, hereinafter referred to as the "procedure", defines the procedure for accepting internal reports regarding information on violations of law or regulations and ethical standards established at Loyalty Partner Polska, as well as taking follow-up actions in connection with these reports.
2. The procedure aims to introduce transparent rules for disclosing cases of irregularities, taking appropriate remedial actions in connection with the breaches and protecting the whistleblower.
3. The procedure applies to a whistleblower who makes an internal report in a work-related context, regardless of the legal relationship that constitutes the basis for his work.
4. The whistleblower is subject to the protection provided for in the procedure from the moment of making an internal report, provided that he had reasonable grounds to believe that the information that was the subject of the internal report was true at the time of making it and constitutes information about a violation of the law.
5. The protection provided for in the procedure does not apply to a whistleblower who consciously reports internally, knowing that no violation has occurred (acts in bad faith).
6. In any case, the whistleblower may make an external report without first making an internal report.
7. External reports are accepted by the Commissioner for Human Rights or another public authority whose competence includes taking appropriate follow-up actions regarding the subject of the report. Where appropriate, external reporting is also made to institutions, bodies, offices or agencies of the European Union.
8. All information on submitting external reports, along with links to the websites of public authorities accepting such reports, is included in the "External reports" tab in the [Loyalty Partner Toolbox: HR](#)
9. If a violation of the law can be effectively remedied within the Company's organizational structure, it is encouraged to report it internally.

§ 2 Definitions

Whenever the procedure mentions:

1. **Whistleblower** – a person reporting a violation of law, regulation or ethical standards established in the Company.
2. **Ethics Committee** - this means a designated organizational unit, consisting of at least 3 impartial members elected by the Company's management board, whose tasks include accepting internal reports, including requesting additional information from the whistleblower, if necessary, and taking follow-up actions;

3. **follow-up action** - this means the action of assessing the accuracy of the information contained in the internal report and preventing violations of the law, in particular by conducting explanatory proceedings, initiating an inspection or other proceedings pursuant to legal provisions or dismissing the report;

4. **retaliatory action** - this means a direct or indirect action or omission in a work-related context, which is caused by an internal report and which violates or may violate the rights of the whistleblower or causes or may cause unjustified damage to him, including unjustified initiation of proceedings against the whistleblower;

5. **information about a violation of the law** - this means information, including reasonable suspicion regarding an actual or potential violation of the law that has occurred or is likely to occur in the Company, about which the whistleblower learned in a work-related context, or information regarding an attempt to conceal such a breach;

6. **feedback** - this means providing the whistleblower with information on planned or undertaken follow-up actions and the reasons for such actions;

7. **work-related context** - this means past, present or future work-related activities in which information about a violation of the law was obtained and there is a possibility of experiencing retaliatory actions;

8. **the person to whom the report relates** - this means a natural person, a legal person or an organizational unit without legal personality, indicated in the internal report as a person who has committed a violation of the law or as a person with whom the person who committed the violation of law, is related;

9. **person assisting in reporting** - this means a natural person who assists the whistleblower in making an internal report in a work-related context and whose assistance should not be disclosed;

10. **a person associated with the whistleblower** - this means a natural person who may experience retaliatory actions, including a co-worker or family member of the whistleblower;

11. **internal report** - this means an electronic or written internal report submitted in accordance with this procedure.

12. **company** - this means Loyalty Partner Polska sp. z o. o. with its registered office in Warsaw, at ul. Towarowa 28, 00-839 Warszawa, entered into the register of entrepreneurs kept by the District Court for the Capital City of Warsaw. Warsaw in Warsaw, 12th Commercial Division of the National Court Register under KRS number 0000290350, NIP: 527-25-58-871, share capital - PLN 16,919,100.00.

§ 3 Subject of the notification

1. The subject of internal reporting may be actions or omissions that are illegal or intended to circumvent the law regarding:

- corruption;
- public procurement;
- financial services, products and markets;
- counteracting money laundering and terrorism financing;
- product safety and compliance with requirements;
- transport safety;
- environmental protection;

- radiological protection and nuclear safety;
- food and feed safety;
- animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and personal data;
- security of networks and ICT systems.

2. The subject of internal reporting may also include violations of internal regulations and ethical standards applicable in the Company.

§ 4 Registration procedure

1. A whistleblower may make an internal report:

- **electronically** – via the e-mail address: signal@payback.net
- **in writing** - in a closed envelope delivered by internal or external mail, marked "Infringement Report", placed in another closed envelope addressed to Loyalty Partner Polska ul. Towarowa 28, 00-839 Warszawa or delivered to the box located in the HR Department room;

3. In order to reliably verify the report and take effective follow-up action, the report should contain at least:

- personal data of the whistleblower and the person concerned by the report;
- the whistleblower's contact address;
- a possibly accurate description of the subject of the infringement;
- a description of the work-related context that led to the discovery of the reported violation;
- indication of justified grounds that made it possible to determine that the information about the violation of law is true.

4. Internal reports made anonymously, containing information that is clearly unreliable or whose content cannot be verified, will not be considered.

5. Within 7 days from the date of receipt of the internal report, the Ethics Committee shall provide the whistleblower with confirmation of receipt of the report, unless the whistleblower did not provide a contact address to which the confirmation should be sent.

§ 5 Procedure for considering reports

1. Internal reports are accepted by a designated member of the Ethics Committee, who performs an initial verification of the report to determine whether the report meets the conditions set out in this procedure. If it is necessary to supplement or clarify the information contained in the internal report, a member of the Ethics Committee contacts the whistleblower, if possible.

2. The Ethics Committee may refrain from considering a report that is the subject of a previous report by the same or another whistleblower if there is no significant new information on violations compared to the previous report. The Ethics Committee informs the whistleblower about leaving an internal report unexamined, stating the reasons, and in the event of another internal report (without new information), it leaves it unexamined and does not inform the whistleblower about it.

3. If the internal report meets the conditions referred to in point 1, and the content of the internal report justifies the initiation of explanatory proceedings, the Ethics Committee shall take steps to clarify all the circumstances contained in the report.

4. When necessary, the Ethics Committee may summon any person working for the Company to provide explanations. Summoned persons are obliged to appear and present all information and documents in their possession that may enable determining the circumstances of the violation indicated in the internal report.

5. The Ethics Committee may also request assistance or opinion from representatives of other organizational units of the Company or from an entity providing professional services to the Company, provided that the knowledge and experience of such persons are necessary to explain all the circumstances of the violation contained in the reporting.

6. After explaining all the circumstances contained in the report, the Ethics Committee makes a decision on the validity of the report and issues recommendations regarding possible follow-up actions.

7. The Ethics Committee shall provide feedback to the whistleblower within a period not exceeding 3 months from the date of confirmation of receipt of the internal report or, if no confirmation is provided, 3 months from the expiry of 7 days from the date of making the internal report.

8. The Ethics Committee does not provide feedback to the whistleblower if he or she has not provided a contact address to which such information should be forwarded.

9. If there are reasonable grounds to believe that a member of the Ethics Committee may not remain impartial (in relation to the whistleblower, a person associated with the whistleblower, the person concerned by the report or the person assisting in making the report), in particular due to official subordination or personal relations, he is excluded from the work of the Committee; if at least two members of the Ethics Committee are excluded from its work, the remaining members of the Committee shall appoint impartial persons in their place.

§ 6 Follow-up actions

1. In the event that:

- violations of the law can be effectively remedied within the Company's organizational structure - the Ethics Committee takes corrective actions specified in the recommendations;
- a violation of the law cannot be effectively remedied within the Company's organizational structure - the Ethics Committee notifies law enforcement authorities or initiates other proceedings specified by law;
- reporting the violation turned out to be groundless - the Ethics Committee dismisses the report and closes the proceedings specified in this procedure.

2. If the feedback provided in accordance with § 5 point 7 did not contain the information specified in § 2 point 6, the Ethics Committee shall provide the whistleblower with additional feedback including such information.

3. The Ethics Committee shall take follow-up actions with due diligence and maintaining full confidentiality of the whistleblower's identity.

§ 7 Whistleblower protection

1. No retaliatory actions or attempts or threats of such actions may be taken against the whistleblower.

2. Prohibited retaliatory actions include in particular:

- refusal to establish an employment relationship;

- notice or termination of the employment relationship without notice;
- failure to conclude an employment contract for a fixed period or an employment contract for an indefinite period after the termination of the employment contract for a trial period;
- failure to conclude another fixed-term employment contract;
- failure to conclude an employment contract for an indefinite period after the termination of the fixed-term employment contract - if the whistleblower had a reasonable expectation that such an agreement would be concluded with him;
- reducing the amount of remuneration for work;
- suspension of promotion or omission from promotion;
- omission when granting work-related benefits other than remuneration or reducing the amount of these benefits;
- transfer to a lower job position;
- suspension from performance of employee or official duties;
- transferring the existing whistleblower duties to another employee;
- unfavorable change in the place of work or work schedule;
- negative evaluation of work results or negative opinion about work;
- the imposition or application of a disciplinary measure, including a financial penalty, or a similar measure;
- coercion, intimidation or exclusion;
- mobbing;
- discrimination;
- unfavorable or unfair treatment;
- suspension of participation or omission from selection for participation in training to improve professional qualifications;
- unjustified referral for medical examinations, including psychiatric examinations;
- action aimed at making it more difficult to find a job in a given sector or industry in the future based on an informal or formal sector or industry agreement;
- causing financial loss, including economic loss or loss of income;
- causing other non-material damage, including violating personal rights, in particular the good name of the whistleblower.

3. Prohibited retaliatory actions also include the termination of a contract to which the signatory is a party, in particular regarding the sale or delivery of goods or the provision of services, withdrawal from such a contract or termination of it without notice.

4. The prohibition of retaliatory actions also covers a person assisting in reporting, a person associated with the reporting person, as well as a legal person or other organizational unit assisting the whistleblower or associated with him, in particular being owned by the whistleblower or employing him.

§ 8 Registry of reports

1. Each internal report must be registered directly by a designated employee of the Ethics Committee.

2. The register of internal reports includes:

- notification number;
- subject of the infringement;

- personal data of the whistleblower and the person concerned by the report, necessary to identify these persons;
- the whistleblower's contact address;
- date of reporting;
- information on follow-up actions taken;
- date of completion of the case.

3. The register of internal reports also includes reports made anonymously. If the whistleblower did not provide his/her personal data or contact address, the report is marked as anonymous in the register.

4. Information regarding the report is kept in the register of internal reports for a period of 3 years after the end of the calendar year in which the follow-up activities were completed or after the completion of other proceedings initiated by these activities.

§ 9 Final provisions

1. At least once a year, the Ethics Committee provides the Company's Management Board with collective information on internal reports and on the follow-up actions taken in connection with these reports.

2. The HR Department informs all persons working for the Company about the adoption and content of this procedure, as well as about its changes.

3. The HR Department provides information about the procedure to a person applying for a job based on an employment relationship or other legal relationship constituting the basis for the provision of work or services or performing a function at the commencement of recruitment or negotiations preceding the conclusion of an agreement other than the employment relationship.