

**P/mint<sup>®</sup>**

# **Whistleblower procedure**

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***Whistleblower procedure at P/mint Sp. o. o. based on Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and the Whistleblower Protection Act.***

## **§1 DEFINITIONS**

In this document:

- 1. P/mint means P/mint** sp. z o.o., based in Wyszaków;
- 2. Investigation Committee/Committee** means the internal Committee set up to comprehensively clarify the circumstances described in the **irregularity report**;
- 3. Irregularity** means any factual state resulting from an act or omission which indicates the possibility of an event occurring which violates or may violate generally applicable laws or internal regulations; it is also any act or omission which constitutes or may constitute an illegal or unethical act;
- 4. Person responsible for reports handling** means the person responsible for the processing of the Irregularity report;
- 5. Reporting facilitator** means an individual who assists the Whistleblower with reporting or publicly disclosing in a workrelated context and whose assistance should not be disclosed;
- 6. Whistleblower's related person** – an individual who may experience retaliation, including a coworker or next of kin of the Whistleblower
- 7. Person entitled to make a report** means the person who has the right and obligation to make a Report;
- 8. Clarification proceedings** means the proceedings that are conducted in connection with the made Report;
- 9. Employee** means a person in an employment relationship with **P/mint** as defined in the provision of art. 22 § 1 of the Labour Code;
- 10. Procedure** means this **Whistleblower procedure**
- 11. Register of irregularities (Register)** means the register kept in connection with the Reports made;
- 12. Whistleblower** means any person making a Report of irregularity, internal or external, of which it becomes aware in a workrelated context under the terms of this Procedure;
- 13. Public disclosure** means the communication of the Irregularity to the public;
- 14. Associate** means a person providing services to **P/mint** under a civil law contract;

- 15. Preliminary report analysis** means verification of the content of the Report with respect to the existence of grounds for its recognition in the course of the Clarification proceedings, within the framework of which the Person responsible for reports handling has the right to request the Reporting person to supplement the data contained in the Irregularity report within a specified deadline;
- 16. Reporting person** means the person making the Irregularity report using the reporting channels set out in this Procedure;
- 17. Irregularity report/Report** means providing information by the Person entitled to make a report in the manner set out in this Procedure that may indicate the Irregularities.

## **§2 GENERAL**

- 1. P/mint's** operating strategy is based on the principle of taking into account a number of aspects, which include social interests, environmental protection, relations with various stakeholder groups, but is particularly based on responsibility and the prevention of corruption and the emergence of other Irregularities both within the organisation and among collaborating entities.
- 2. P/mint** conducts its business based on absolute respect for the law, good practice and the highest ethical standards.
- 3.** The primary objective of the Procedure is to create the Irregularity reporting system in **P/mint** by creating secure reporting channels to prevent any retaliation against the Whistleblower.
- 4.** The procedure specifies in particular:
  - a) the extent of the Irregularities covered by the Procedure,
  - b) scope of Person entitled,
  - c) the rules on the reporting of Irregularities by Persons entitled to make a report,
  - d) accountability in the process of managing Irregularities,
  - e) the process for handling and managing Irregularities,
  - f) the rules of confidentiality, in particular the confidentiality of the Whistleblowers' Irregularity reports and the identity of the persons making the Reports.

## **5. 3 SCOPE**

- 1.** The procedure and its provisions apply to the following groups of persons entitled to make a Report:
  - a. employee;
  - b. temporary employee;

- c. a person providing work on a basis other than employment, including under a civil law contract;
- e. an entrepreneur;
- f. proxy;
- g. shareholder or partner;
- h. member of the management board;
- i. a person who performs work under the supervision and direction of a contractor, subcontractor or supplier;
- j. trainee;
- k. volunteer;
- l. apprentice;
- m. officer within the meaning of the relevant legislation;
- n. soldier.

1. This procedure and its provisions shall apply to the groups of persons referred to in para. 1 in the event of an Irregularity report in a workrelated context prior to entering into an employment relationship or other legal relationship giving rise to the provision of services or labour or the exercise of functions in or for a legal entity

**2.** Irregularity report may relate in particular to the following entities and persons:

- a) P/mint
- b) P/mint affiliates,
- c) a person authorised to represent P/mint
- d) Employees and Associates of P/mint, in connection with the provision of work for it,
- e) subcontractor or any other entrepreneur who is a natural person, if its criminal act was in connection with the performance of a contract concluded with P/mint,
- f) an employee or associate or a person authorised to act in the interest of or on behalf of an entrepreneur who is not a natural person, if its act was in connection with the performance of a contract concluded by that entrepreneur with P/mint.

**3.** Irregularities shall be understood to mean, in particular, information in the possession of the Persons entitled to make a report concerning:

- a) corruption;
- b) public procurement;
- c) financial services, products and markets;
- d) counteracting money laundering and terrorism financing;
- e) product safety and compliance;

- f) transport safety;
- g) environmental protection;
- h) radiological protection and nuclear safety;
- i) food and feed safety;
- j) animal health and welfare;
- k) public health;
- l) consumer protection;
- m) privacy and data protection;
- n) security of ICT networks and systems;
- o) financial interests of the State Treasury of the Republic of Poland, of the local government unit and of the European Union;
- p) internal market of the European Union, including public law competition and state aid rules and corporate taxation;
- q) constitutional freedoms and rights of man and citizen.

### §3

#### **PERSON RESPONSIBLE FOR REPORTS HANDLING**

1. The Persons responsible for reports handling and for the overall supervision of the receipt and processing of the Reports shall be those designated by the Management Board by separate resolution. Such persons must be of good repute and offer a guarantee of a fair, impartial and professional explanation of any case. The details of the Persons responsible for reports handling shall be made public.
2. The Person responsible for reports handling may commence their functions upon receipt of written authorisation from the Management Board.
3. Persons who, in the light of the Irregularity report, appear to be in any way negatively involved in the act or omission constituting the Irregularity report, **must not analyse such Report.**
4. If the Irregularity report concerns a person named above, the Person responsible for reports handling shall be any Member of the Management Board.

### §5

#### **WHISTLEBLOWER**

1. In accordance with the principle of **good faith**, any Person entitled to make a report should report an Irregularity if there are reasonable grounds on their part to believe that the information provided is true.



3. In the case of an anonymous report, the provisions of this Procedure which cannot be carried out due to the impossibility of contacting the Reporting party, in particular with regard to informing about the acceptance of the Report or the results of the Clarification proceedings, do not apply.

## §8

### FALSE REPORT

1. Irregularity report can only be made **in good faith**.
2. It is prohibited to knowingly submit false Irregularity reports.
3. In the event that it is determined, either as a result of the Preliminary report analysis or in the course of the Clarification proceedings, that the Irregularity report knowingly contains untrue information or conceals the truth, the Reporting person, who is an Employee, may be **held liable** as set out in the Labour Code. Such behaviour can also be qualified as a grave breach of fundamental employment duties and as such result in **termination of the employment agreement without notice**.
4. In the case of the Reporting person providing services or goods to P/mint on the basis of a civil law agreement, the discovery of a false Irregularity report may result in **termination of the agreement and definite end of cooperation between the parties**.
5. Notwithstanding the consequences indicated above, the Reporting person who knowingly makes a false Irregularity report may be **held liable for damages** if **damage occurs** in connection with the false Report.

## §9

### CLARIFICATION PROCEEDINGS

1. **Access to the Irregularity reporting channels** is available only to the Persons responsible for reports handling.
2. The Person responsible for reports handling is obliged to inform the Whistleblower of the acceptance of the Report **within 7 days from the date of the Report** and also to provide the Whistleblower with feedback within a maximum of 3 months from the date of informing the Whistleblower of the acceptance of the Report or, in the absence of such information, 3 months from the lapse of 7 days from the date of the **Report**, unless the Whistleblower has not provided a contact address to which feedback should be provided;
3. If the Report is admissible, **the Person responsible for reports handling shall initiate** the Clarification proceedings with the aim of impartially and comprehensively clarifying the content of the Report and the Irregularity described. The Person responsible for reports handling may use other persons, including employees or associates of P/mint as well as external entities, to clarify the matter, provided that any such action shall be done in accordance with the protection of the Reporting person's personal data.

4. A **report shall be prepared** on the conducted Clarification proceedings and **presented to the Management Board**. The report shall also include **recommendations** for the handling of the case.

## §10

### WHISTLEBLOWER PROTECTION

1. P/mint guarantees that this Procedure and the organisational measures taken prevent unauthorised persons from gaining access to the information covered by the Report and ensure that the confidentiality of the identity of the Whistleblower, the person to whom the Report relates and the third party identified in the Report is protected. The protection of confidentiality applies to information from which the identity of such persons can be directly or indirectly identified.
2. P/mint imposes an absolute prohibition on retaliation against the Whistleblowers also in situations where the Irregularity report was made in good faith and the Clarification proceedings conducted shows that the reported Irregularity did not occur.
3. The Whistleblower is entitled to full protection against repressive actions, discrimination and other types of unfair treatment.
4. It is impermissible to terminate an employment relationship or a reciprocal contract with the Whistleblower solely in connection with a Irregularity report made by the Whistleblower.
5. Protection does not apply to the Whistleblower who is also a perpetrator/coperpetrator/aider of the Irregularity.
6. Details of Whistleblower protection can be found in Appendix 4 to this Procedure.
7. The provisions of this § 10 shall apply mutatis mutandis to the person assisting in making the Report and to the person associated with the Whistleblower..

## §11

### REGISTER OF IRREGULARITIES

1. Each time the Irregularity report is registered in the **Irregularity register**, irrespective of the further course of the Clarification proceedings.
2. **The Person responsible for reports handling** is responsible for maintaining the Irregularity register at P/mint.
3. **The Confidential register** maintained by the **Person responsible for reports handling** shall contain at least:
  - a) contact details of the Whistleblower, unless the Irregularity report was anonymous, and the case number,
  - b) detailed information held on the Irregularity report,
  - c) course of the analysis and processing of the Irregularity report,

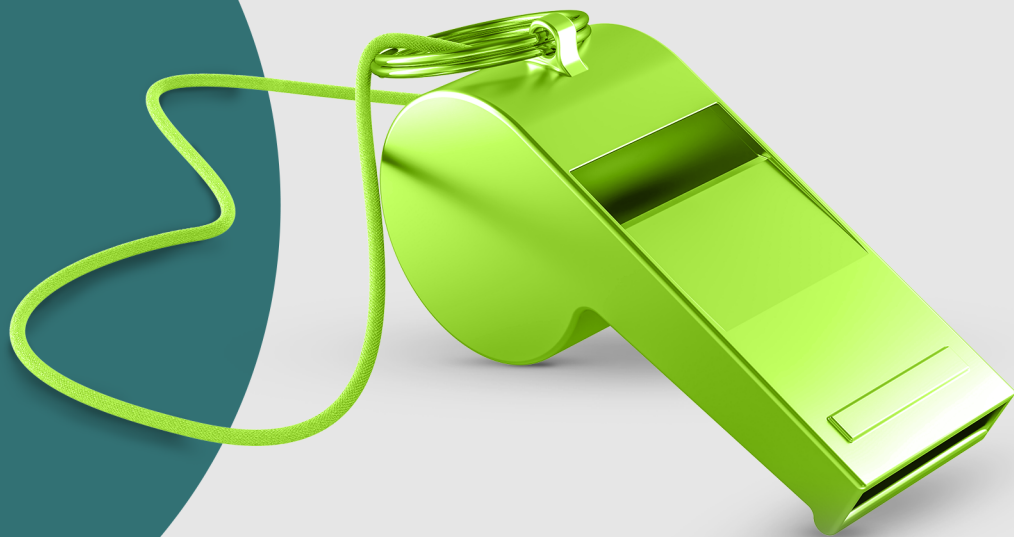
- d) persons and bodies involved in the process of analysing and processing the Irregularity report,
  - e) any decisions and escalations (if any).
- 4. Internal reports register** maintained by **the Person responsible for reports** handling shall contain at least:
- a) case number;
  - b) subject of infringement;
  - c) date of internal report;
  - d) information on followup actions taken;
  - e) case end date;
- 5.** Personal data and other information in the Internal reports register shall be retained for a period of 3 years after the end of the calendar year in which the follow-up actions have been completed or the proceedings initiated by those actions have been terminated.

## FINAL PROVISIONS

1. The amendment of the Procedure is made by a resolution of the Management Board, of which employees and collaborators are informed as adopted at P/mint.
2. The Procedure has been implemented for undefined period.

### The appendices to this Procedure are:

1. Irregularity report form;
2. Irregularity report confirmation;
- 3a. Confidential register
- 3b. Register of internal reports
4. Procedure for the protection of Whistleblowers data within Reports
5. GDPR information clause



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[p-mint.eu](http://p-mint.eu)

**IRREGULARITY REPORT FORM**

<b>Background information</b>	
Subject of the report	
Report date	
Place	
<b>Reporting person's details</b>	
Report type (delete as appropriate)	anonymous/public
Full name	
Telephone	
e-mail	
<b>Specific information</b>	
Date of Irregularity	
Date of discovery of the Irregularity	
Place of occurrence	
Has the Whistleblower previously informed anyone of the Irregularity?	
If yes, whom?	
<b>Irregularity description</b>	
<b>Witnesses</b>	
Name	
Name	
Name	
<b>Description of the evidence</b>	
<b>Nature of the Irregularity</b>	
<b>Declarations</b>	
I declare that I am aware of the possible consequences associated with the false reporting of irregularities.	
I declare that I am submitting this application in good faith.	
<b>Appendices</b>	
1.	
2.	
3.	
4.	

\_\_\_\_\_  
Signed

**IRREGULARITIES REPORT CONFIRMATION**

I confirm the acceptance of the Irregularity report made by \_\_\_\_\_

\_\_\_\_\_ on \_\_\_\_\_

and relating to the Irregularity consisting in

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of the Person responsible for reports handling

**CONFIDENTIAL REGISTER**

Report no.					
Report acceptance date					
Reporting person's full name and contact details					
Detailed information held on the Irregularity report					
Persons and bodies involved in the analysis and processing of the Irregularity report					
Course of analysis and processing of the Irregularity report					
Decisions and escalations					
Case end date					

**REGISTER OF INTERNAL REPORTS**

Case number					
Subject of infringement					
Date of internal report					
Information on follow-up actions taken					
Case end date					
Comments					

## **PROCEDURE FOR THE PROTECTION OF WHISTLEBLOWERS DATA WITHIN REPORTS**

### **§1**

#### **General principles**

1. The procedure is established to ensure that the personal data of the Whistleblowers is duly protected, and to ensure the correct application of the law and the GDPR in relation to their data.
2. Whistleblowers perform an indispensable function in society, as their actions enable the identification of irregularities. The mechanisms set out in the Procedure are designed to limit the Whistleblower's personal risk, including negative consequences from the persons and entities to which the report referred.
3. In this Procedure, the Whistleblower is also understood to mean a person assisting in making a report and a person associated with the Whistleblower.
4. The data of the Whistleblower should remain confidential and may not be disclosed in the course of the proceedings to the parties and participants in those proceedings, without the express and unequivocal consent of the Whistleblower.

### **§2**

#### **Whistleblower's data protection principles**

1. A separate register of cases submitted by the Whistleblowers shall be created.
2. The Person responsible for reports handling shall register the application as a separate case, with a reference number appropriate to the Reports of the Whistleblowers, in order to minimise the risk of disclosure of the Whistleblower's data at further stages of the proceedings.
3. The Whistleblower shall not become a participant or a party to the proceedings in a case pending as a result of the Report received from them, unless their participation is necessary for the proper conduct of the investigation and the Whistleblower consents thereto.
4. The details of the Whistleblower shall not be disclosed at the request of the parties or participants to the proceedings, and the details of the Whistleblower shall not be included in the distributions of documents relating to the proceedings.
5. The Whistleblower shall not be requested to provide additional personal data than that indicated by him/her in the Report made, even if it does not allow for clear identification.
6. The party to proceedings initiated ex officio in relation to a Report received from the Whistleblower is the party initiating the proceedings.
7. The details of the Whistleblower are not disclosed in any of the documents relating to the proceedings.
8. In the proceedings, reference may be made to the case number under which the Report from the Whistleblower was registered, without disclosing the details of the Whistleblower.
9. The Whistleblower shall be informed of the course and outcome of the proceedings initiated as a result of their Report, insofar as the information constitutes public information and its disclosure does not violate business secrets or other legally protected secrets.

## **GDPR information clause**

***In accordance with art. 13 of the 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), hereinafter referred to as GDPR, we hereby inform you that:***

**1. Personal data controller:**

The controller of your personal data is P/mint sp. z o.o.

**2. Contact details:**

If you should have any questions or comments regarding the processing of your personal data and your rights under data protection legislation, please contact us by e-mail at [rodo@p-mint.eu](mailto:rodo@p-mint.eu)

**3. Purpose of processing**

Your personal data will be processed for whistleblowing purposes on the basis of the Whistleblower Protection Act of 14 June 2024 (Journal of Laws 2024 item 928), pursuant to art. 6(1)(c) of the GDPR.

**4. Data subject rights**

You have the right to request access to, rectification, erasure or restriction of processing of your personal data, the right to object to processing and the right to lodge a complaint with a supervisory authority (President of the Office for Personal Data Protection).

**5. Data retention period**

Your personal data contained in your report will be processed for a period of 3 years after the end of the calendar year in which the follow-up actions have been completed or the proceedings initiated by those actions have been terminated.

**6. Data recipients**

As a rule, your data will be kept confidential. Your personal data may be disclosed to authorised entities in connection with the verification of your report with your express consent, in the manner prescribed by mandatory provisions of law.

**7. Profiling**

Your data will not be processed in an automated manner.

**8. Voluntary data provision**

The provision of personal data is voluntary.