



**DEVICE EUROPE
PROCEDURE FOR REPORTING
IRREGULARITIES AND
WHISTLEBLOWER PROTECTION**

Procedure for Reporting Irregularities and Whistleblower Protection

1. Purpose

This procedure aims to ensure the lawful operation of the organization by introducing a mechanism to prevent and combat any irregularities related to the functioning of the organization through a channel for reporting irregularities and establishing a mechanism for their effective consideration, as well as safeguarding the interests of whistleblowers and ensuring their protection against potential retaliatory actions.

2. Definitions

Follow-up action: Action taken by a legal entity or public authority to assess the truthfulness of the information contained in the report and to counteract the violation of law that is the subject of the report, particularly through investigative proceedings, initiating control or administrative proceedings, filing charges, actions taken to recover financial resources, or closing the procedure carried out within the internal procedure for reporting violations of law and taking follow-up actions or the procedure for receiving external reports and taking follow-up actions.

Retaliatory action: Direct or indirect action or omission in a work-related context caused by the report or public disclosure that violates or may violate the rights of the whistleblower or causes or may cause unjustified harm to the whistleblower, including unjustified initiation of proceedings against the whistleblower.

Information on the violation of law: Information, including reasonable suspicion, regarding an actual or potential violation of law that has occurred or is likely to occur in the legal entity where the whistleblower participated in the recruitment process or other negotiations preceding the conclusion of the contract, works or worked, or in another legal entity with which the whistleblower maintains or maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of law.

Feedback: Information provided to the whistleblower about planned or taken follow-up actions and the reasons for such actions.

Work-related context: Past, present, or future activities related to performing work based on an employment relationship or other legal relationship constituting the basis for providing work or services or performing functions in a legal entity or for that entity, or performing service in a legal entity, within which information on the violation of law was obtained and there is a possibility of experiencing retaliatory actions.

Person concerned by the report: A natural person, legal entity, or organizational unit without legal personality, to which the law grants legal capacity, indicated in the report or public disclosure as the person who committed the violation of law, or as the person associated with the person who committed the violation of law.

Person assisting in making the report: A natural person who assists the whistleblower in making the report or public disclosure in a work-related context and whose assistance should not be disclosed.

Person associated with the whistleblower: A natural person who may experience retaliatory actions, including a co-worker or a close person to the whistleblower.

Violation of law: Action or omission that is against the law.

Public disclosure: Making information on the violation of law public.

Report of violation: Oral or written internal or external report submitted in accordance with the requirements specified in the law.

Internal report: Oral or written submission of information on the violation of law to the legal entity.

External report: Oral or written submission of information on the violation of law to the Ombudsman or public authority.

Reporting Team: A team consisting of at least 3 members conducting investigative proceedings, ensuring independence, objectivity, and competence.

Reporting Coordinator: A specialist whose task is to minimize the risk of conducting activities unlawfully, administrative handling of reports, and care for regulations and internal rules.

3. Scope of the procedure

1. The procedure and its provisions apply to the following groups of persons entitled to make a report:
 - a. Employees and former employees of Device Europe.
 - b. Temporary employees.
 - c. Persons providing work on a basis other than employment, including civil law contracts.
 - d. Persons acting on behalf of and for Device Europe.
 - e. Any other persons in any way associated with Device Europe, particularly: persons assisting in making the report of irregularities, interns, trainees, or job candidates if they obtained information about irregularities during

the recruitment process or other processes preceding the establishment of the employment relationship.

- f. Persons providing work under the supervision and direction of the contractor, subcontractor, or supplier.
2. The report of irregularities may concern, in particular:
 - a. Entities associated with Device Europe.
 - b. A natural person authorized to represent Device Europe.
 - c. Employees and co-workers of Device Europe in connection with providing work for it.
 - d. A subcontractor or another entrepreneur being a natural person if the violation of law was related to the performance of the contract concluded with Device Europe.
 - e. An employee or co-worker or a person authorized to act in the interest or on behalf of an entrepreneur not being a natural person if the violation of law was related to the performance of the contract concluded by that entrepreneur with Device Europe.
 3. Irregularities should be understood as information possessed by persons entitled to make a report, particularly indicating:
 - a. Suspected preparation, attempt, or commission of a violation of law by the entities mentioned in point 2.
 - b. Failure to fulfill obligations or abuse of powers by the entities indicated in point 2.
 - c. Failure to exercise due diligence required in the given circumstances in the actions of the entities mentioned in point 2.
 - d. Irregularities in the activities of Device Europe that could lead to a violation of law or cause harm.
 - e. Violation of generally applicable legal provisions, based on which Device Europe operates.
 - f. Violation of internal procedures and ethical standards adopted in Device Europe.
 4. The report of violation may concern (subject of the report):
 - a. Corruption,
 - b. Public procurement,

- c. Services, products, and financial markets,
- d. Counteracting money laundering and financing terrorism,
- e. Product safety and compliance with requirements,
- 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 personal data protection,
- n. Network and information system security,
- o. Financial interests of the State Treasury of the Republic of Poland, local government units, and the European Union,
- p. The internal market of the European Union, including public law principles of competition and state aid and taxation of legal entities,
- q. Constitutional freedoms and human and citizen rights – occurring in relations between individuals and public authorities and not related to the areas indicated in points 1-16.

4. Persons responsible for managing reports

1. The entity responsible for receiving and considering reports of violations is the Reporting Team.
2. The person overseeing the overall supervision of receiving and considering reports of violations is the Reporting Coordinator.
3. Persons who may be involved in the action or omission constituting the violation cannot analyze such a report.
4. If the report of violation concerns the Reporting Coordinator, a Deputy Reporting Coordinator is appointed, taking over all duties of the Coordinator indicated in the Procedure. A deputy is also appointed in case of the absence of the Reporting Coordinator.

5. Reporting Team

1. The Reporting Team conducts follow-up actions with due diligence in a composition of at least 3 members, ensuring independence, objectivity, and appropriate competence.
2. Members of the Reporting Team are appointed by the management of Device Europe for a period of 3 years.
3. A member of the team cannot be:
 - The whistleblower who submitted the report being the subject of the investigation.
 - The person concerned by the report.
 - A close person to the person concerned by the report (as defined by the Criminal Code).
 - A person performing activities whose correctness will be the subject of examination.
 - A person whose participation in the proceedings would raise justified doubts about their impartiality for other reasons.
4. If possible, a member of the team should not be a direct subordinate or superior of the person concerned by the report.

6. Whistleblower and whistleblower protection

1. According to the principle of good faith, any person entitled to make a report should report irregularities if there are reasonable grounds to believe that the information provided is true.
2. The status of a whistleblower can be obtained by any reporting person unless the initial analysis of the report provides grounds to assume that the reporting person acted in bad faith (presumption of good faith).
3. The decision to grant whistleblower status is made by the person responsible for handling reports - the Reporting Coordinator.
4. The Reporting Coordinator, if possible, confirms the receipt of the report of irregularities to the reporting person and informs the reporting person about granting or refusing to grant them whistleblower status within 7 days from the date of receipt of the report. Refusal to grant whistleblower status requires justification - Attachment No. 2 CONFIRMATION OF RECEIPT OF REPORT OF VIOLATION.

5. Exceeding the deadline mentioned above is justified only if additional actions are necessary within the initial analysis of the report (e.g., the need to supplement the report, gather additional evidence). The initial analysis of the report cannot last longer than 14 days.
6. If during the investigative proceedings it turns out that the reporting person, who previously received whistleblower status, acted in bad faith, they are deprived of the protection provided for the whistleblower.
7. There is an absolute ban on taking retaliatory actions against the whistleblower, even if the report of irregularities was made in good faith, and the investigative proceedings showed that the reported irregularity did not occur.
8. The whistleblower is entitled to full protection against repressive actions, discrimination, and other types of unfair treatment.
9. It is unacceptable to terminate the employment relationship or mutual agreement with the whistleblower solely in connection with the report of irregularities made by the whistleblower.
10. Protection does not apply to the whistleblower who is also the perpetrator/co-perpetrator/accomplice of the irregularities.

7. Confidentiality and principles of protecting information about the whistleblower

1. Device Europe ensures the confidentiality of the identity of the person making the report and the person concerned by the report. The confidentiality protection applies to information that can directly or indirectly identify the identity of such persons.
2. Disclosure of the identity of the reporting person or persons concerned by the report may occur only in cases where such disclosure is necessary, in the event of a request for disclosure of information by national law enforcement authorities and European Union authorities in connection with their investigative and judicial proceedings.

8. Internal reporting of violations

1. Reports of violations can be submitted via:
 - Dedicated email box: compliance@deviceeurope.com
 - Filling out the violation report form constituting Attachment No. 1 to this Procedure and submitting it to the Reporting Coordinator.

- Using the dedicated tool in MS Office (Forms):
<https://forms.office.com/e/xbLGMB1nnN>
- 2. The report of violation should contain a clear and comprehensive explanation of the subject of the report and should include at least the following information, if known to the reporting person:
 - a. Date and place of the violation or date and place of obtaining information about the violation.
 - b. Description of the specific situation or circumstances creating the possibility of the violation.
 - c. Indication of the entity concerned by the report of violation.
 - d. Indication of any witnesses to the violation.
 - e. Indication of all evidence and information available to the reporting person that may be helpful in the process of considering the violation.
- 3. The reporting person is obliged to treat the information they possess regarding the suspicion of the violation as confidential and refrain from disclosing information about the reported suspicions of the violation unless the person is obliged to do so by law.
- 4. The Anonymous reports will not be subject to proceedings in accordance with this Procedure.

9. External reporting of violations

1. The report may also be made to the Ombudsman or public authorities and, where appropriate, to the institutions, bodies, or organizational units of the European Union, bypassing the procedure provided for in this Procedure, particularly when:
 - a. The employer does not take follow-up actions or does not provide feedback within the deadline specified in the Procedure.
 - b. The whistleblower has reasonable grounds to believe that the violation of law may pose a direct or obvious threat to the public interest, particularly if there is a risk of irreversible harm.
 - c. Making an internal report would expose the whistleblower to retaliatory actions.
 - d. In the case of making an internal report, there is little likelihood of effectively counteracting the violation of law by the employer due to the specific circumstances of the case, such as the possibility of hiding or destroying

evidence, or the possibility of collusion between the employer and the perpetrator of the violation of law or the employer's involvement in the violation of law.

2. A report made to a public authority or central authority bypassing the internal report does not result in the whistleblower being deprived of the protection guaranteed by the provisions of the Act on the protection of persons reporting violations of law.

10. False report

1. The report of irregularities may be made only in good faith.
2. If it is determined as a result of the initial analysis of the report or during follow-up actions that the report of irregularities knowingly contained false information or concealed the truth, the reporting person who is an employee may be held accountable under the provisions of the Labor Code.
3. In the case of a reporting person providing services to Device Europe under a civil law contract, the determination of making a false report of irregularities may result in the termination of that contract and the end of cooperation between the parties.

11. Register of reports

1. Each report of violation is registered in the Register of Reports, regardless of the further course of the Investigative Proceedings.
2. The Reporting Coordinator is responsible for maintaining the Register of Reports.
3. The Register of Reports includes:
 - a. Report number,
 - b. Subject of the violation of law,
 - c. Personal data of the whistleblower and the person concerned by the report, necessary to identify these persons,
 - d. Contact address of the whistleblower,
 - e. Date of the report,
 - f. Information on the follow-up actions taken,
 - g. Date of case closure.

12. Follow-up actions – Investigative proceedings

1. Access to the channels for reporting irregularities is available only to the Reporting Coordinator and the Reporting Team.
2. Upon receipt of the report of irregularities, the Reporting Coordinator promptly, but no later than within 7 working days from the date of receipt:
 - a. Confirms the receipt of the report of irregularities by email.
 - b. Conducts an initial analysis of the report.
 - c. Grants or does not grant the reporting person whistleblower status.
3. If the report is suitable for consideration, the Reporting Coordinator initiates investigative proceedings, which are conducted before the Reporting Team, according to the principles set out in this Procedure.
4. The Reporting Coordinator supervises the investigative proceedings conducted by the Reporting Team.
5. Exceeding the deadline mentioned above is justified only if additional actions are necessary within the initial analysis of the report (e.g., the need to supplement the report, gather additional evidence). The initial analysis of the report cannot last longer than 14 days.
6. During the investigative proceedings, members of the Reporting Team have the right to:
 - a. Access documents and data of the unit,
 - b. Obtain processed and unprocessed information from employees of individual organizational units,
 - c. Obtain oral and written explanations from employees and contractors of the unit,
 - d. Access the unit's premises to conduct a site inspection or secure evidence,
 - e. Use the assistance of the Information Security Team,
 - f. Consult, to the necessary extent, the obtained information and data with the whistleblower.
7. The Reporting Team prepares a report from the follow-up actions and submits it to the Management Board of Device Europe.
8. The follow-up actions report includes a description of the established facts, including identified irregularities and their causes, scope, and consequences, and responsible persons.

9. The Reporting Team attaches proposals for further actions to the follow-up actions report. Depending on the findings, these actions may include measures against persons responsible for violations, actions preventing violations, and strengthening the internal control system in the organization.
10. After preparing the follow-up actions report, the Reporting Coordinator is obliged to inform the whistleblower about the resolution of the case. The maximum deadline for providing feedback to the whistleblower, not exceeding 3 months, is counted from the date of confirmation of receipt of the internal report or - in the absence of confirmation, from the expiration of 7 days from the date of making the internal report, unless the whistleblower did not provide a contact address to which feedback should be sent.
11. The report may be rejected if it does not concern the subject and entity of this procedure as a result of follow-up actions or if there is insufficient data to initiate follow-up actions.

13. Personal data protection

1. Personal data that is irrelevant to the consideration of the report is not collected, and if accidentally collected, it is immediately deleted. The deletion of such personal data occurs within 14 days from the moment it is determined that it is irrelevant to the case.
2. Personal data and other information in the internal reports register are stored for 3 years after the end of the calendar year in which the follow-up actions were completed or after the completion of proceedings initiated by those actions.

Attachments

Attachment No. 1: VIOLATION REPORT FORM

Attachment No. 2: CONFIRMATION OF RECEIPT OF REPORT OF VIOLATION

Attachment No. 3: REGISTER OF REPORTS

Attachment No. 4: TEMPLATE OF FEEDBACK INFORMATION FOR THE
WHISTLEBLOWER

14. Final provisions

1. This Procedure enters into force on **10/04/2025**.
2. In all matters not regulated in this Procedure, the provisions of generally applicable law will apply.