

Appendix No. 1

to the Resolution of the Management Board of Hotele Warszawskie “Syrena” sp. z o.o. No. 10/24
of 25th September 2024.

INTERNAL REPORTING PROCEDURE

Pursuant to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers and the Act of 14th June 2024 (Journal of Laws 2024.928 of 24th June 2024) on the protection of whistleblowers, hereby the following Internal Reporting Procedure is adopted at Hotele Warszawskie “Syrena” sp. z o.o. with its registered office in Warsaw.

§ 1

DEFINITIONS

Whenever this Procedure refers to:

- 1) **follow-up action** - means as an action taken by HWS or a public authority in order to assess the truthfulness of the information contained in the notification and to counteract the violation of the law which is the subject of the reporting, in particular by means of an investigation, initiation of control or administrative proceedings, filing of charges, action taken to recover funds or closure of a procedure carried out under the internal reporting and follow-up Procedure or the external reporting and follow-up procedure;
- 2) **Retaliation** - 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 causes or is likely to cause undue harm to the whistleblower, including the unwarranted initiation of proceedings against the whistleblower;
- 3) **HWS** - Hotele Warszawskie “Syrena” sp. z o.o. with its registered seat in Warsaw;
- 4) **information on a breach of law** – means information, including a substantiated suspicion of an actual or potential breach of law which has occurred or is likely to occur at HWS, where the whistleblower participated in the recruitment process or other pre-contract negotiations, works or worked, or at another legal entity with which the whistleblower maintains or has maintained contact in the context of work, or information concerning an attempt to conceal such a breach of law;
- 5) **feedback** - means information provided to the whistleblower on the follow-up actions planned or taken and the reasons for such actions;
- 6) **work-related context** - means past, present or future activities related to the performance of work on the basis of the employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of functions in or for HWS, in the course of which information about the violation of the law has been obtained and the possibility of experiencing retaliatory action exists;
- 7) **public authority** - means the central government administration bodies, territorial government administration bodies, bodies of local government units, other state bodies and other entities performing public administration tasks by virtue of the law, competent to undertake follow-up actions in the fields indicated in § 3, section 1;
- 8) **person concerned by the notification** - a natural person, a legal person or an organisational unit without legal personality, to which the law confers legal capacity, indicated in the notification or public disclosure as a person who committed the infringement of the law, or as a person with whom the person who committed the infringement is associated;
- 9) **person assisting a report** - means an individual who assists a whistleblower in a report or public disclosure in a work-related context and whose assistance should not be disclosed;
- 10) **person associated with the whistleblower** - means a natural person who may experience retaliatory action, including a co-worker or a person close to the whistleblower within the meaning of Article 115 § 11 of the Act of 6th June 1997. – The Criminal Code (Journal of Laws of 2024, item 17);

11) **private entity** - a natural person conducting business activity (entrepreneur), a legal person or an organisational unit without legal personality which is granted legal capacity by the law, or an employer, if they are not public entities;

12) **public entity** - the entity indicated in Article 3 of the Act of 11th August 2021 on open data and re-use of public sector information (Journal of Laws of 2023, item 1524);

13) **legal proceedings** - it shall be understood as proceedings conducted pursuant to the provisions of universally applicable law, in particular criminal, civil, administrative, disciplinary or public finance discipline proceedings, or proceedings conducted pursuant to internal regulations issued in order to implement the provisions of universally applicable law, in particular anti-bribery proceedings;

14) **public disclosure** – means the disclosure of the information on a violation of the law public;

15) **act** - the Act of 14th June 2024 (Journal of Laws 2024.928 of 24 June 2024) on the protection of whistleblowers;

16) **reporting** - means an internal notification or an external notification submitted in accordance with the requirements set out in the act;

17) **internal reporting** - means the oral or written communication to HWS of a on a violation of the law.

§ 2

GENERAL PROVISIONS

1. The Internal Reporting Procedure, hereinafter referred to as the ‘Procedure’, sets out the procedure for receiving internal reports on information about violations of the law at HWS, as well as for following up on such reports.
2. The Procedure is intended to introduce transparent rules for disclosing whistleblowing cases, taking appropriate corrective action in connection with the violations that have occurred and protecting the whistleblower.
3. HWS's operating strategy is based on accountability, prevention of corruption and the emergence of other irregularities both within the organisation and among collaborators, taking into account a number of aspects, in particular social interests, protection of the environment, relations with different groups of collaborators.
4. HWS conducts its activities on the basis of absolute respect for the law, good practice and the highest ethical standards.
5. The Procedure defines in particular:
 - 1) the entities that may act as a whistleblower,
 - 2) the subject of an internal report,
 - 3) the person authorised to receive internal reports,
 - 4) the procedure for making internal reports,
 - 5) principles for keeping a register of internal reports.

§ 3

SCOPE OF THE PROCEDURE

1. The Procedure and its provisions apply to the following individuals who are entitled to make a report or public disclosure of a violation of the law obtained in a work-related context, including:
 - 1) employee;
 - 2) a temporary worker;
 - 3) a person providing work on a basis other than employment, including a civil law contract;
 - 4) entrepreneur;
 - 5) commercial proxy;
 - 6) shareholder or partner;
 - 7) a member of a body of a legal person or an organisational unit without legal personality;
 - 8) a person performing work under the supervision and management of a contractor, subcontractor or supplier;
 - 9) trainee;
 - 10) volunteer;
 - 11) apprentice.
2. The Procedure shall also apply to an individual referred to in paragraph 1 in the event of the reporting of information on a violation of the law obtained in a work-related context prior to the establishment of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of functions at or for HWS.
3. A breach of the law is defined as an act or omission that is unlawful or intended to circumvent the law related to:
 - 1) corruption;
 - 2) public procurement;
 - 3) financial services, products and markets;
 - 4) prevention of money laundering and financing of terrorism;
 - 5) product safety and compliance;
 - 6) transport safety;
 - 7) environmental protection
 - 8) radiological protection and nuclear safety;
 - 9) food and feed safety
 - 10) animal health and welfare;
 - 11) public health
 - 12) consumer protection
 - 13) protection of privacy and personal data;
 - 14) security of information and communication networks and systems
 - 15) financial interests of the State Treasury of the Republic of Poland, local government unit and the European Union;
 - 16) the internal market of the European Union, including the public law principles of competition and state aid as well as corporate taxation;
 - 17) constitutional freedoms and rights of a human being and a citizen - occurring in the relations of an individual with public authorities and not related to the areas indicated in points 1-16.
4. The whistleblower shall be protected from the moment of filing a report or public disclosure, provided that the whistleblower had reasonable grounds to believe that the information which is the subject of the report or public disclosure is true at the moment of filing the report or public disclosure and that it constitutes information on a violation of law.
5. Violations of HWS's internal regulations and ethical standards, including in particular the Code of Conduct, may also be the subject of an internal report.

§ 4

PERSON AUTHORISED TO RECEIVE NOTIFICATIONS

1. The person within HWS who is authorised to obtain the internal reports and take follow-up actions, including verification of an internal reports and further communication with the whistleblower, including requesting additional information and providing feedback to the whistleblower, is the Head of the Legal Office at HWS Mr Marcin Dietrich.
2. Mr Marcin Dietrich is authorised in writing to receive and verify internal reports, to follow up and to process the personal data of the whistleblower, the person to whom the report relates and the third party named in the report. Mr Marcin Dietrich is obliged to maintain secrecy with regard to the information and personal data he has obtained in the course of receiving and verifying internal reports and taking follow-up action, also after the termination of the employment relationship.

§ 5

PROCEDURE FOR REPORTING

1. The whistleblower may make an internal report:
 - 1) in writing - to zgloszenie@syrena.com.pl. or in a sealed envelope delivered by internal or external mail marked 'Report of violation', delivered to the room of the Head of the Legal Office. An oral report may be made by telephone or by means of electronic communication within the meaning of Article 2(5) of the Act of 18 July 2002 on electronic service provision (Journal of Laws of 2020, item 344).
 - 2) orally - via a recorded telephone line. A report in this manner shall be documented - with the whistleblower's consent - in the form of a searchable recording of the conversation or a complete and accurate transcription of the conversation prepared by the person accepting the notification.
2. In the case referred to in point 2) above, the whistleblower may check, correct and approve the transcription of the conversation or the record of the conversation by the signature.
3. Upon the whistleblower's request, an oral report may be made at a face-to-face meeting arranged within 14 days of receipt of such request. In such a case - with the whistleblower's consent - the notification shall be documented in the form of:
 - 1) a recording of the conversation, making it searchable, or
 - 2) a record of the meeting, reproducing its exact course, prepared by the whistleblower.
4. In the case referred to in sec. 3 item. 2) above, the whistleblower may verify, correct and approve the minutes of the meeting by signing.
5. Internal reports shall be subject to preliminary verification consisting in determining whether the conditions laid down in the Procedure have been met. If it is necessary to supplement or clarify the information contained in the internal report, the receiving person shall contact the whistleblower, if possible.
6. The receiving person may refrain from considering a report that was the subject of an earlier report by the same or a different whistleblower if no significant new information on violations is contained compared to the earlier report. In such a case, the whistleblower shall be informed that the internal notification has been left unprocessed, indicating the reasons, and, in the event of a subsequent internal notification, the whistleblower shall leave it unprocessed and shall not inform the whistleblower.
7. If an internal report meets the conditions referred to in paragraph 1., and the content of the report justifies the initiation of an investigation, the whistleblower shall take steps to clarify all the circumstances contained in the report.

8. In the event of such a need, the person receiving the report may summon any person performing work for HWS to provide explanations. Persons summoned are obliged to appear and present all information and documents in their possession that may enable them to establish the circumstances of the violation indicated in the internal report.
9. The person receiving the report may also seek assistance or opinion from representatives of other organisational units of HWS or a professional service, provided that the knowledge and experience of such persons are necessary to clarify all the circumstances of the violation contained in the report.
10. Upon clarification of the completeness of the circumstances contained in the report, the whistleblower shall decide on the legitimacy of the report and make recommendations on possible follow-up actions.
11. The whistleblower shall receive feedback within a period not exceeding 3 months from the date of acknowledgement of the internal report or, if no acknowledgement is provided, 3 months from the expiry of 7 days from the date of the internal report.
12. The whistleblower shall not receive feedback if a contact address has not been indicated.

§ 6

ANONYMOUS REPORTING

1. Anonymous reporting by e-mail to: zgloszenie@syrena.com.pl.
2. Each anonymous report is subject to entry in the register. If an anonymous report is left without a run, the receiving person is obliged to indicate the reasons justifying this decision.
3. If the report on a violation of the law has been reported to HWS anonymously or disclosed to the public, and the whistleblower's identity is subsequently revealed and the whistleblower experiences retaliation, the provisions of chapter 2 of the act shall apply if the conditions indicated in § 3 point 4. of the Procedure are met.
4. If, in the course of processing an anonymous report, the identity of the whistleblower is revealed, the person responsible for handling reports shall immediately grant the whistleblower status.

§ 7

FOLLOW-UP ACTION

1. Whereas:
 - 1) the violation of the law can be effectively remedied within the organisational structure of HWS - the corrective actions specified in the recommendations are taken;
 - 2) the violation of the law cannot be effectively remedied within the organisational structure of HWS - the person receiving the report notifies law enforcement authorities or initiates other proceedings specified by law;
 - 3) the report of the violation proved to be unfounded - the person receiving the report closes the proceedings defined by this Procedure without taking any other action.
2. If the feedback provided in accordance with § 5, point 11. did not contain the information indicated in § 1, point 5., the whistleblower shall receive supplementary feedback containing such information.
3. The receiving person shall take follow-up action with due diligence and with full confidentiality of the whistleblower's identity.

§ 8

REGISTER OF INTERNAL NOTIFICATIONS

1. HWS shall maintain a register of internal reports in electronic form and shall be the personal data controller of the data collected in the register. An entry in the register is made on the basis of an internal report. Mr Marcin Dietrich is authorised to maintain the register of the reports.
2. The register of internal reports includes:
 - 1) the report's number;
 - 2) the subject of the violation;
 - 3) personal data of the whistleblower and the person to whom the report refers, necessary for the identification;
 - 4) contact address of the whistleblower;
 - 5) the date on which the report was made;
 - 6) information on the follow-up action taken;
 - 7) the date of termination of the case.

§ 9

PERSONAL DATA OF THE WHISTLEBLOWER

1. The whistleblower's personal data which allow for establishing his/her identity shall not be disclosed to unauthorised persons unless with the whistleblower's express consent.
2. The principles described in point 1. above shall not apply where disclosure is a necessary and proportionate obligation under the law in connection with investigations conducted by public authorities or pre-trial or judicial proceedings conducted by courts, including in order to guarantee the right of defence of the reported person.
3. HWS shall, upon receipt of a report, process personal data to the extent necessary to accept the report or to take possible follow-up action. Personal data that are not relevant for the processing of the report shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such personal data shall take place within 14 days of the determination that it is not relevant to the case.
4. Personal data processed in connection with the acceptance of a report or follow-up, and documents relating to that report, shall be retained by HWS for a period of 3 years after the end of the calendar year in which the external notification was transmitted to the public authority with jurisdiction for follow-up or follow-up was completed, or after the proceedings initiated by those proceedings are completed.
5. Personal data and other information in the register of internal report shall be retained for a period of 3 years after the end of the calendar year in which the follow-up action has been completed or the proceedings initiated by those actions have been terminated.
6. In case referred to in point 5. above, HWS shall delete the personal data and destroy the documents relating to the report at the end of the retention period. The Act of 14th July 1983 on the national archival resource and archives (Journal of Laws of 2020, item 164) shall not apply.
7. The provision of point 6. shall not apply where the documents related to the report are part of the files of pre-trial proceedings or court or administrative court cases.
8. HWS shall ensure that the Procedure and the processing of personal data related to the receipt of report prevent unauthorised persons from gaining access to the information covered by the report and ensure protection of confidentiality of the identity of the whistleblower, the person to whom the report relates and the third party indicated in the report. The confidentiality protection applies to information from which the identity of such persons can be directly or indirectly identified.

§ 10

PROHIBITION OF RETALIATIVE ACTIVITIES AND PROTECTIVE MEASURES

1. No retaliatory actions or attempts or threats to apply such actions may be taken against a whistleblower.
2. If the work was, is or is to be performed on the basis of an employment relationship, no retaliatory actions may be taken against the whistleblower.
3. If the work or services were, are or are to be provided on the basis of a legal relationship other than an employment relationship constituting the basis for the provision of work or services or the performance of a function, point 1. and 2. shall apply accordingly, provided that the nature of the work or services provided or the function performed or the service performed does not exclude the application of such action to the whistleblower.
4. If the work or services were, are or will be provided on the basis of a legal relationship other than an employment relationship constituting the basis for the provision of work or services or the performance of a function, making a report or public disclosure cannot constitute a basis for retaliatory actions or an attempt or threat of retaliatory actions, including in particular the termination of a contract to which the whistleblower is a party, in particular concerning the sale or delivery of goods or the provision of services, withdrawal from such a contract or its termination without notice;
5. Making a report or public disclosure cannot constitute a basis for liability, including disciplinary liability or liability for damage resulting from the infringement of the rights of other persons or obligations specified in the provisions of law, in particular in the matter of defamation, infringement of personal rights, copyrights, protection of personal data and the obligation to maintain confidentiality, including business secrets, taking into account Art. 5 of the act, provided that the whistleblower had reasonable grounds to believe that the report or public disclosure is necessary to disclose the infringement of the law in accordance with the act.
6. Any provisions of collective labour agreements, collective agreements, regulations and statutes at HWS shall not apply to the extent that it directly or indirectly excludes or limits the right to make a report or public disclosure or provides for the report of retaliatory measures.
7. The provisions of employment contracts and other acts on the basis of which the employment relationship is established or which shape the rights and obligations of the parties to the employment relationship shall be invalid to the extent that it directly or indirectly excludes or limits the right to make a report or public disclosure or provides for the application of retaliatory measures.
8. The provisions of this section of the Procedure shall apply accordingly to the person assisting in making a report and the person associated with the whistleblower. These provisions shall also apply accordingly to the legal person or other organizational unit assisting the whistleblower or associated with him, in particular being the property of the whistleblower or employing him.

§ 11

EXTERNAL REPORTS

1. The whistleblower may make an external report without the prior internal report under this Procedure.
2. An external report may be submitted by the whistleblower to the Ombudsman, Warsaw, 00-090, Al. Solidarności 77 (<https://bip.brpo.gov.pl/pl>) or public authorities and - where appropriate - to institutions, bodies or organizational units of the European Union. To be effective, an external report should be submitted by the whistleblower in accordance with the rules applicable in this respect in the recipients - respectively - the Commissioner for Human Rights, public authorities and to institutions, bodies or organizational units of the European Union.

§ 12

FINAL PROVISIONS

1. The HWS Management Board is responsible for the correctness and effectiveness of this Procedure.
2. Mr. Marcin Dietrich shall provide the Supervisory Board of the Company with collective information on internal reports and on the follow-up actions taken in connection with these reports at least once a year.
3. HWS shall inform all the persons performing work for HWS about the adoption and content of this Procedure, as well as about any changes thereto.
4. The Procedure is supplemented by the Code of Conduct applicable at HWS since January 2023, consistent with the policy and strategy of the Strabag SE Capital Group.
5. HWS shall provide the persons applying for employment on the basis of an employment relationship or another legal relationship constituting the basis for the provision of work or services or performing a function with information on the Procedure together with the commencement of recruitment or negotiations preceding the conclusion of a contract other than an employment relationship.
6. The Procedure shall enter into force after 7 days from the date of its notification to all persons performing work at HWS.

Appendixes to the Procedure:

Appendix No. 1 – Internal Reporting Form (template)

Appendix No. 2 – Confirmation of Report (template)

Appendix No. 3 – Internal Reporting Register (template)