

Procedure for internal reporting of violations of law and taking follow-up actions ("Ethicall" system).

The purpose of the procedure

The purpose of this Procedure for internal reporting of violations of law and taking follow-up actions ("Ethicall" system) ("**Procedure**") is to present the different methods that can be used by any person mentioned in point 1.1. Procedures ("**Whistleblower**") in order to signal irregularities and report violations of ethical principles and information about law violations, as well as the method of dealing with such reports in NZOZ Medyk-Poznań Sp. z o. o. based in Poznań ("**Medyk**"), including taking follow-up actions.

The main tool for reporting irregularities, reporting violations of ethical principles and information about violation of law, available for Medyk, is the "Ethicall" system. However, this does not exclude the remaining channels indicated in the Procedure (see points 2.2 - 2.3 of the Procedure), which the Whistleblower may also use.

1. Scope of application.

1.1. Who can be a Whistleblower in Medyk?

A Whistleblower is an individual who reports or discloses publicly **information about violation of law*** obtained in a work-related context, including:

- employees and/or former employees employed full-time and/or part-time, for an indefinite or specified period, including temporary workers, apprentices and interns, a person providing work on a basis other than an employment relationship, including a civil law contract,
- shareholders, partners, proxies, members of the management and management board,
- volunteers,
- customers, patients, suppliers, business partners or subcontractors and their employees, as well as persons residing in the towns where Air Liquide plants or projects are operated,
- job applicants,
- entrepreneur,
- persons or entities that help the Whistleblower in reporting,
- officer within the meaning art. 1 section 1 Act of February 18, 1994 on pension provision for officers of the Police, Internal Security Agency, Foreign Intelligence Agency, Military Counterintelligence Service, Military Intelligence Service, Central Anticorruption Bureau, Border Guard, Marshal's Guard, State Protection Service, State Fire Service, Customs Service Tax and Prison Service and their families (Journal of Laws of 2023, items 1280, 1429 and 1834,
- soldier in the meaning art. 2 point 39 Act of March 11, 2022 on the defense of the homeland (Journal of Laws of 2024, items 248 and 834).

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

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The information reported by the Whistleblower must be known to him in a work-related context, which should be understood as: past, present or future activities related to the performance of work on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or performing a function in Medyk or to one of these entities within which information about the violation of law was obtained and there is a possibility of experiencing retaliatory actions.

1.2. What issues does the Procedure cover?

The procedure applies to reports of irregularities/information about violations of law (the report falls within the scope of the whistleblowing system in Medyk), if the report presents allegations of actual or reasonable suspicions of violation of ethical principles, misconduct or violation of law that has occurred or is likely to occur in connection with the activity Medyk, such as for example:

- A. infringement Group Code of Conduct or its internal guidelines, rules and policies,
- B. crime (e.g. fraud, forgery) defined in accordance with local law,
- C. violation of other provisions of law or applicable international treaty,
- D. anti-competitive practices,
- E. threat or harm to the public interest,
- F. an incident related to a violation of human rights, occupational health and safety, or the environment,
- G. violation of law, i.e. an act or omission that is unlawful or intended to circumvent the law, regarding:
 - 1. corruption,
 - 2. public procurement,
 - 3. services, products and financial markets,
 - 4. counteracting money laundering and terrorism financing,
 - 5. product safety and compliance with requirements,
 - 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. privacy and personal data protection,
 - 14. security of networks and IT systems,
 - 15. financial interests of the State Treasury of the Republic of Poland, local government units and the European Union,
 - 16. the internal market of the European Union, including public law rules on competition and state aid as well as corporate taxation,
 - 17. constitutional freedoms and rights of humans and citizens - occurring in an individual's relations with public authorities and not related to the areas indicated in points 1-16.

Attention: A Whistleblower, in the scope of matters indicated in point G (1-17) above, is subject to the protection specified in the Act of June 14, 2024 on the protection of whistleblowers (prohibition of retaliation and protection measures) from the moment of reporting or public disclosure regarding these matters under provided that he had reasonable grounds to believe that the information that is the subject of the report or public disclosure is true at the time of making the report or public disclosure and that it constitutes information about a violation of law, and provided that the Whistleblower had reasonable grounds to believe that the report or public disclosure is necessary to disclosure of violations of law in accordance with the above-mentioned Act. Whistleblower, regardless of the above. statutory protection, in the scope of matters indicated in points A-F above, is also protected under the Procedure (see point 5 of the Procedure).

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The report may only be made in good faith. Knowingly reporting false information, in accordance with the Act of June 14, 2024 on the protection of whistleblowers, is subject to a fine, restriction of liberty or imprisonment for up to 2 years.

A Whistleblower reporting in bad faith (i.e. reporting knowing that no violation has occurred) is not subject to the protection provided for in the Procedure and the Act of June 14, 2024 on the protection of whistleblowers.

2. Making internal reports in Medyk.

In Medyk it is possible to report irregularities through the following reporting channels:

- A. using the "EthiCall" signaling system - see point 2.1;
- B. by e-mail or orally/by phone to the Whistleblower's superior, in the HR department, the HUB Ethics Correspondent, the local Ethics Correspondent or the Group Ethics Director (third parties who are not employees of Medyk can also submit reports through Medyk's employees) - **see point 2.2;**
- C. during a direct meeting - only at the request of the Whistleblower - **see point 2.3.**

When reporting, the Whistleblower may provide his/her identity or remain anonymous. Each report, including anonymous reports, is subject to the same evaluation procedure, regardless of how it was submitted.

Medyk respects every choice to report (anonymously or not) and will consider such reports to the best of its ability, in accordance with the Procedure and applicable regulations.

Regardless of whether the report is anonymous or not and which reporting channel, indicated in points A-C above, was chosen by the Whistleblower, the report should include **real and as far as possible: complete and accurate information regarding the incident (or suspicion) covered by the report, details of the people involved and possibly evidence (such as screenshots, photos), etc..** A Whistleblower may provide or be asked to provide additional information at any stage of the report investigation process. All information provided must be true and relevant to what is necessary in relation to the reported events/irregularities.

2.1. Making internal reports under point 2A ("Ethicall" system).

Medyk provides the possibility of reporting irregularities in the following way:

- orally as part of an Ethicall telephone conversation - Ethicall telephone numbers are provided in Annex 1 to the Procedure
- or
- online via the website www.safecall.co.uk/airliquide, where the appropriate application form has to be completed.

In each case mentioned above the application is made in the local language (Polish).

The "Ethicall" system is the main channel for Whistleblowers to report irregularities, report violations of ethical principles and violations of law in Medyk. Nevertheless, this does not deprive of the possibility of using other reporting channels indicated in the Procedure, however Medyk recommends the use of Ethicall due to its high level of automation and appropriate adaptation to the business of Medyk.

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What's important: The Ethicall system is not a platform for reporting routine and emergency issues related to human resources (HR) or health, safety and environmental protection (HSE), such as remuneration or career development. Ethicall should also not be used to report urgent health, safety or environmental (HSE) issues, such as an industrial accident. These types of issues should be reported directly to HR or Health and Safety departments, depending on the situation.

2.2. Making internal reports under point 2B.

A Whistleblower may also report irregularities (orally/by phone or e-mail) directly to his/her superior, in the HR department, to the Ethics Correspondent in the HUB, to the local Ethics Correspondent or to the Group Ethics Director.

Third parties who are not employees of Medyk can also submit reports (verbally or by e-mail) or through employees of Medyk.

If the Whistleblower is an employee, contact information regarding ethics correspondents and the Group Ethics Director can be found in the Group Ethics intranet.

If one receive a report under this section i.e. outside the EthiCall system (e.g. via e-mail): the person who received the report or the Ethics Correspondent should send the Whistleblower confirmation of receipt of the report within **7 (seven) days** from the date of receipt of the report, containing the following information:

1. date of receipt of the report;
2. information on the expected time required to determine the admissibility of the report;
3. where required, notifying the Whistleblower that his or her personal data will be processed in accordance with applicable law;
4. information that the Whistleblower has the right to remain anonymous;
5. information that the report will not constitute grounds for retaliation if made in good faith;
6. information that such confirmation of receipt of the report does not mean its admissibility.

In case of anonymous reports, acknowledgment of receipt will be provided to the extent possible (e.g., acknowledgment of receipt will not be provided if the Whistleblower sends an anonymous letter without a return address).

Once the notification has been submitted in the manner provided for in this section, the notification and further actions are carried out in accordance with sections 2.2 - 2.6. and point 3 of Annex No. 2 to the Procedure, i.e.

- **2.2 (Persons concerned by the report);**
- **2.3. (Evaluation of the application);**
- **2.4. (Appointment of Inspector);**
- **2.5. (Preparation, conduct and closure of the proceedings);**
- **2.6. (Information exchange and feedback**
- **3. (Period of storage of the Whistleblower's personal data).**

2.3. Making internal reports under point 2C (at the request of the Whistleblower).

Pursuant to Art. 26(6) of the Act of June 14, 2024 on the protection of whistleblowers, the Whistleblower may submit a request for a direct meeting and report orally. Such a meeting will be organized within 14 days of receipt of the request for this form of reporting by Medyk.

With the Whistleblower's consent, the oral report will be documented in the form of:

- a. a recording of the conversation, enabling it to be searched or

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- a. an accurate transcription of the conversation or
- a. conversation protocol, reconstructing its exact course.

If the Whistleblower agrees to document the oral report, he or she may check, correct and approve the transcript of the conversation or the minutes of the conversation by signing them.

With the consent of the Whistleblower, it is also possible to conduct such a meeting and record it via electronic means of communication within the meaning of Art. 2 point 5 of the Act of July 18, 2002 on the provision of electronic services.

The report should contain a clear and complete explanation of the subject of the notification, including at least:

- the date and place of the violation of law or the date and place of obtaining information about the violation of law;
- a description of a specific situation or circumstances creating the possibility of the violation of law;
- indication of the person to whom the report relates;
- identification of a possible victimised party;
- identification of possible witnesses of violation of law;
- indication of all evidence and information available to the Whistleblower that may prove helpful in the process of considering the report;
- indication of the preferred method of return contact.

Once the report has been submitted in the manner provided for in this section, the report and further actions are carried out in accordance with sections 2.2 - 2.6. and point 3 of Annex No. 2 to the Procedure, i.e.

- **2.2 (Persons concerned by the report);**
- **2.3. (Evaluation of the application);**
- **2.4. (Appointment of Inspector);**
- **2.5. (Preparation, conduct and closure of the proceedings);**
- **2.6. (Information exchange and feedback**
- **3. (Period of storage of the Whistleblower's personal data).**

3. Whistleblower protection.

In addition to the protection provided for in the Act of June 14, 2024 on the protection of whistleblowers, Medyk takes all appropriate measures to protect Whistleblowers.

As indicated in Group Code of Conduct a person who, in good faith, reports a violation of law, ethics or misconduct will not be subject to any disciplinary or discriminatory measures or retaliation of any kind in connection with making the report, even if the report is found to be incorrect or unfounded. This protection applies to reporting matters indicated in point 1.2 A to F of the Procedure.

Any retaliatory actions should be reported immediately.

In the event of any obstacles to the exercise of the right to report Medyk may take legal action in accordance with applicable regulations.

Regardless of whether the allegations are found to be justified or not, the Whistleblower's personal data will be protected also after the end of the proceedings.

4. Improper use of the Procedure.

Anyone who knowingly and intentionally makes a false report or makes false statements, provides misleading information or acts in bad faith (for example, to defame or slander another person) may be subject to fines or court proceedings in accordance with applicable law.

5. External reporting.

A Whistleblower, regardless of the internal report under the Procedure, has the right to make external reports, which should be understood as providing oral or written information to the Ombudsman or a public authority about a violation of law (in accordance with Article 30 et seq. of the Act of June 14, 2024 on the protection of whistleblowers).

A Whistleblower may make an external report without making an internal report under the Procedure first, provided that external reports do not concern the matters indicated in point 1.2. A of the Procedure, i.e. breaches of the Group's Code of Conduct or its internal guidelines, rules and policies.

External reporting takes place in accordance with the instructions of a given authority. An external report is received by the Ombudsman or a public authority, such as:

- a. National Labor Inspectorate – in case of violations of labor law,
- b. Office of Competition and Consumer Protection – in the event of competition protection violations,
- c. Prosecutor's office - in case of suspicion of committing a crime,
- d. Ombudsman - in case of violations of civil rights and freedoms.

The Ombudsman and each public authority are separate administrators with respect to personal data provided in an external report that has been accepted by these authorities.

Annex 1 – EthiCall telephone numbers

EthiCall telephone numbers are available at:

<https://www.safecall.co.uk/en/clients/ethicall/>

Step 1: Select your geographic location

Step 2: Select your language

Step 3: Click the icon: "File a report of a workplace problem"