

**INTERNAL PROCEDURE FOR REPORTING BREACHES OF LAW AND TAKING FOLLOW-UP ACTIONS AS  
WELL AS PROTECTION OF PERSONS MAKING REPORTS IN DCG SP. Z O.O.**

**Pursuant to  
the Act of 14 June 2024 on the Protection of Whistleblowers**

---

**§1**

**DEFINITIONS**

The following terms used in this procedure shall be understood as:

- 1) **Employer – DCG sp. z o.o.** – meaning the employer within the meaning of Article 3 of the Act of 26 June 1974, the Labour Code (Journal of Laws of 2020, item 1320, as amended);
- 2) **Compliance Officer (for breaches of law)** – an employee responsible for receiving reports and carrying out follow-up actions regarding irregularities;
- 3) **Committee for breaches of law** – a team (commission) responsible for conducting proceedings concerning a report of irregularities (a whistleblowing report), appointed on an ad hoc basis by a separate order of the President of the Management Board of the Employer to comprehensively clarify the circumstances described in the report, acting in accordance with the rules set out for explanatory proceedings;
- 4) **Procedure** – this document concerning the receipt of internal reports, the taking of follow-up actions, and the protection of persons making such reports;
- 5) **Retaliatory actions** – any direct or indirect act or omission related to a report of irregularities, the purpose or effect of which is to worsen the situation of the person making the report;
- 6) **Follow-up actions** – actions taken by the recipient of the report to assess the accuracy of the allegations contained in the report and, where appropriate, to address the breach that is the subject of the report, including such actions as an internal investigation, explanatory proceedings, filing of charges, actions taken to recover funds, or closure of the procedure;
- 7) **Information on breaches** – evidence confirming actual breaches, as well as reasonable suspicions of potential breaches that have not yet occurred;
- 8) **Breach of law** – any act or omission that is contrary to the law;
- 9) **Whistleblower** (person making the report) – a natural person who reports or publicly discloses information on breaches obtained in a work-related context.

- 1) **Person assisting in making a report** – a natural person who assists the reporting person in making a report and whose assistance should not be disclosed;
  - 2) **Person concerned by the report** – a natural person, legal person, or organizational unit without legal personality but possessing legal capacity under the law, indicated in the report or public disclosure as the person who has committed or is associated with the breach;
  - 3) **Whistleblowing report** – the communication of information regarding an actual or potential breach occurring or likely to occur within the organization in which the reporting person works or has worked, or within another organization with which they maintain or have maintained a work-related relationship;
  - 4) **Internal report** – the communication of information about a breach of law to the employer;
  - 5) **External report** – the communication of information about a breach of law to a public authority or central authority;
  - 6) **Public disclosure** – making information about a breach of law available to the public;
  - 7) **Feedback** – providing the reporting person with information regarding the planned or undertaken follow-up actions and the reasons for such actions;
  - 8) **Explanatory proceedings** – proceedings conducted in connection with a submitted report;
  - 9) **Reporting channel** – technical and organizational arrangements enabling the submission of a report;
  - 10) **Register** – the register of whistleblowing reports containing information about the report as well as the course and outcome of the proceedings concerning the breach of law.
- 

## §2

### GENERAL PROVISIONS

1. DCG's operational strategy is based on responsibility, prevention of corruption, and prevention of other irregularities both within the organization and among cooperating entities, taking into account a variety of aspects, in particular social interests, environmental protection, and relationships with various groups of collaborators.
2. This Procedure forms part of the internal control system, with its primary objective being the prevention of irregularities within DCG.
3. DCG conducts its activities with absolute respect for the law, good practices, and the highest ethical standards.
4. The main purpose of this Procedure is to establish a system for reporting irregularities within DCG by creating safe reporting channels that prevent any retaliatory actions against whistleblowers.
5. The Procedure, in particular, defines:

the scope of irregularities covered by the Procedure,

- 1) the scope of persons entitled to make a report,
  - 2) the rules for reporting irregularities by persons entitled to make a report,
  - 3) responsibilities within the irregularity management process,
  - 4) the process for reviewing and managing irregularities,
  - 5) the principles of maintaining confidentiality, in particular the rules for keeping whistleblowing reports and the identity of reporting persons confidential.
-

### §3

#### SCOPE OF APPLICATION OF THE PROCEDURE

1. The Procedure and its provisions apply to the following groups of persons entitled to make a report:
    - 1) employees and collaborators, as well as former employees and collaborators of DCG,
    - 2) persons acting on behalf of and for the benefit of DCG,
    - 3) any other persons in any way connected with DCG, in particular: persons assisting in the submission of a report, interns, trainees, or job applicants, if they obtained information about irregularities during the recruitment process or other processes preceding the establishment of an employment relationship.
  2. A report of an irregularity may concern, in particular:
    - 1) DCG or entities affiliated with DCG,
    - 2) a natural person authorized to represent DCG,
    - 3) employees and collaborators of DCG in connection with the performance of work for its benefit,
    - 4) a subcontractor or another entrepreneur who is a natural person, if their prohibited act was connected with the performance of a contract concluded with DCG,
    - 5) an employee, collaborator, or person authorized to act on behalf of or for the benefit of an entrepreneur who is not a natural person, if their act was connected with the performance of a contract concluded by that entrepreneur with DCG.
  3. The term *irregularities* shall be understood as information possessed by persons entitled to make a report, which may in particular indicate:
    - 1) suspicion of the preparation, attempt, or commission of a prohibited act by the entities referred to in paragraph 2,
    - 2) failure to perform duties or abuse of authority by the entities referred to in paragraph 2,
    - 3) failure to exercise due diligence required in the given circumstances in the actions of the entities referred to in paragraph 2.
- 
- 1) irregularities in the organization of DCG's operations that could lead to the commission of a prohibited act or cause damage,
  - 2) violations of generally applicable legal provisions under which DCG operates,
  - 3) violations of internal procedures and ethical standards adopted at DCG.

---

### §4

### **PERSONS RESPONSIBLE FOR MANAGING REPORTS**

- 1) The person responsible for receiving and reviewing reports of irregularities within DCG, as well as for exercising overall supervision over the receipt and examination of such reports, is the **Compliance Officer for breaches of law**, appointed by the President of DCG – a representative of the HR Department or the HR & Payroll Department.
  - 2) Reports may not be analyzed by persons who, based on the content of the report, may in any way be involved in the act or omission constituting the irregularity.
  - 3) In cases where the report concerns the person indicated in paragraph 1, the President shall appoint another responsible person.
- 

### **§5**

#### **WHISTLEBLOWER**

- 1) In accordance with the principle of good faith, every person entitled to make a report should report an irregularity if they have reasonable grounds to believe that the information provided is true at the time of the report.
- 2) A reporting person acts in bad faith if they act with an intent contrary to the law or to the principles of social coexistence.
- 3) The decision to grant whistleblower status is made by the person responsible for handling reports.
- 4) Whistleblower status may be granted to any reporting person, unless a preliminary analysis of the report provides grounds to assume that the reporting person has clearly acted in bad faith.
- 5) The person responsible for handling reports shall acknowledge receipt of the report within 7 days from the date of its receipt.
- 6) Exceeding the time limit referred to above is justified only when additional actions are necessary as part of the preliminary analysis of the report (e.g., the need to supplement the report or gather additional evidence). The preliminary analysis may not last longer than 14 days.

- 1) If, in the course of the explanatory proceedings, it is determined that the reporting person who had previously been granted whistleblower status acted in bad faith, that person shall be deprived of the protection provided for whistleblowers.

---

## **§6**

### **PROTECTION OF THE WHISTLEBLOWER**

- 1) An absolute prohibition of retaliatory actions against the whistleblower is introduced, even in situations where the irregularity was reported in good faith, but the explanatory proceedings have shown that the reported irregularity did not occur.
- 2) The whistleblower is entitled to protection against retaliatory actions, discrimination, mobbing, and other forms of unfair treatment.
- 3) It is inadmissible to terminate the employment relationship or any mutual agreement with the whistleblower solely due to the whistleblower's report of an irregularity.
- 4) Protection does not apply to a whistleblower who is simultaneously the perpetrator, co-perpetrator, or accomplice in the irregularity.
- 5) Detailed principles of whistleblower data protection are set out in §7 of this Procedure.

---

## **§7**

### **DETAILED RULES FOR THE PROTECTION OF WHISTLEBLOWER DATA**

- 1) For the purposes of this Procedure, a whistleblower is understood as a person who reports irregularities in matters in which they are neither a party nor a participant, acting for the benefit of the parties or participants in those proceedings.
- 2) A whistleblower is any person who reports irregularities and does not do so on the basis of their own legal interest.
- 3) The whistleblower is not a witness in the proceedings initiated as a result of their report, nor are they a participant or a party to the initiated proceedings.
- 4) The whistleblower does not become a party to administrative proceedings within the meaning of Article 28 of the Code of Administrative Procedure (k.p.a.) in cases conducted as a result of a report they have submitted.
- 5) The personal data of a person granted whistleblower status are subject to special protection in order to minimize the personal risk of the reporting person, including negative consequences from the individuals or entities referred to in the report.
- 6) The whistleblower's data must remain confidential and may not be disclosed to the parties or participants in the proceedings without the explicit and unequivocal consent of the whistleblower.

1. For cases reported by a person who has been granted whistleblower status, a separate register of cases shall be created.
2. The person receiving the report shall register the application as a separate case, with a case reference number appropriate for whistleblower reports, in order to minimize the risk of disclosing the whistleblower's data at later stages of the proceedings.
3. The whistleblower shall not be required to provide any additional personal data other than those indicated in the submitted report, even if such data do not allow for unambiguous identification.
4. The whistleblower's data shall not be disclosed in any documents related to the proceedings.
5. The whistleblower's data shall not be disclosed at the request of the parties or participants in the proceedings.
6. The whistleblower's data shall not be included in the distribution lists of documents related to the proceedings.
7. The whistleblower shall be informed about the course and outcome of the proceedings initiated as a result of their report, to the extent that such information constitutes public information within the case registered in connection with the submitted report.

---

## §8

### REPORTING IRREGULARITIES

1. Reports of irregularities may be submitted in the following forms:
  1. via the dedicated email inbox – **zgloszenia.wewnetrzne@dcg.pl**,
  2. by completing the **Irregularity Report Form** available at <https://forms.office.com/e/ck9POTDKYv> – a sample report form is attached as **Annex No. 1** to this Procedure,
  3. in person to the **Compliance Officer for breaches of law**,
  4. by post to the following address: **DCG, ul. Towarowa 28, 00-839 Warsaw**.
2. A report of irregularities should provide a clear and comprehensive explanation of the subject matter of the report and should, in particular, include:
  1. the date and place of occurrence of the irregularity or the date and place where information about the irregularity was obtained,
  2. a description of the specific situation or circumstances creating the possibility of an irregularity,
  3. identification of the entity to which the report of irregularity pertains,
  4. identification of any potential witnesses to the irregularity,
  5. indication of all evidence and information available to the reporting person that may be useful in the process of reviewing the irregularity.
3. The reporting person is obliged to treat the information they possess concerning suspected irregularities as confidential and to refrain from publicly discussing the reported suspicions of irregularities, unless they are required to do so under applicable law.

## §9

### INFORMATION REGARDING EXTERNAL REPORTS

- 1) A report may, in any case, also be submitted directly to the Commissioner for Human Rights (Rzecznik Praw Obywatelskich) or to public authorities, and – where applicable – to

the institutions, bodies, or organizational units of the European Union, without the need to follow the procedure set out in this document.

- 2) Submitting an external report without first making an internal report does not result in the whistleblower being deprived of the protection guaranteed under the Act on the Protection of Persons Reporting Breaches of Law.
- 3) Detailed information regarding external reports is set out in Chapter 4 “External Reports” of the Act of 14 June 2024 on the Protection of Whistleblowers.

---

## §11

### FALSE REPORTS

- 1) A report of an irregularity may only be made in good faith.
- 2) It is prohibited to knowingly submit false reports of irregularities.
- 3) If, as a result of a preliminary analysis of the report or during explanatory proceedings, it is determined that the report of irregularities contained deliberate falsehoods or intentional concealment of the truth, the reporting person who is an employee may be held disciplinarily liable under the provisions of the Labour Code. Such conduct may also be classified as a serious breach of basic employee duties, which may result in termination of employment without notice.
- 4) In the case of a reporting person providing services to DCG under a civil law contract, the determination that a false report of irregularities was made may result in termination of that contract and permanent cessation of cooperation between the parties.
- 5) Regardless of the above consequences, a reporting person who knowingly submits a false report of irregularities may be held liable for damages if DCG suffers a loss as a result of the false report.
- 6) It should also be noted that, in accordance with Article 58 of the Act of 14 June 2024 on the Protection of Whistleblowers, any person who makes a report or public disclosure knowing that no breach of law has occurred shall be subject to a fine, restriction of liberty, or imprisonment for up to 2 years.

## §12

### EXPLANATORY PROCEEDINGS

- 1) Access to the reporting channels is restricted exclusively to persons responsible for handling the reports.
- 2) Upon receipt of a report of irregularities, the person responsible for handling reports shall, without delay and no later than within 7 working days from the date of receipt:
  - a) issue a confirmation of the report using the form specified in Annex No. 2 to this Procedure,
  - b) carry out a preliminary analysis of the report,
  - c) decide whether or not to grant the reporting person whistleblower status.
- 3) If the report is deemed eligible for consideration, the person responsible for handling reports shall initiate explanatory proceedings, which shall be conducted by the Committee for Breaches of Law in accordance with the principles set out in this Procedure.
- 4) Supervision over the explanatory proceedings conducted by the Committee for Breaches of Law shall be exercised by the person responsible for handling reports.
- 5) Exceeding the time limit referred to above is justified only when additional actions are required as

part of the preliminary analysis of the report (e.g., the need to supplement the report or collect additional evidence). The preliminary analysis may not exceed 14 days.

- 6) Consideration of a report of irregularities shall take place without undue delay, within a period not exceeding 30 days from the date of initiation of the explanatory proceedings, provided that the body reviewing the case is able to collect the necessary documents and evidence within that period.
- 7) In particularly complex cases, the consideration of a report of irregularities may take place within a period not exceeding 90 days from the date of initiation of the explanatory proceedings.
- 8) Following the completion of the explanatory proceedings, the Committee for Breaches of Law shall prepare a report, which shall include the Committee's recommendations on how to resolve the matter, and shall submit it to the President of DCG.
- 9) The person responsible for handling reports is obliged to inform the whistleblower of the outcome and manner of resolution of the case within 30 days of the completion of the review of the report.

### **§13**

#### **COMMITTEE FOR BREACHES OF LAW**

- 1) The explanatory proceedings are conducted by the Committee for Breaches of Law, composed of at least three members, ensuring independence, objectivity, and competence.
- 2) The members of the Committee for Breaches of Law are appointed ad hoc by order of the President of DCG and conduct the proceedings on the basis of temporary authorizations issued by the President of DCG.
- 3) The composition of the Committee conducting the proceedings is proposed by the Compliance Officer (who may also appoint themselves as a member). If necessary, persons who are not employees of the company may also be appointed to the Committee.
- 4) To carry out specific specialized tasks during the proceedings, the Compliance Officer may additionally appoint experts, whether or not they are employees of the company.
- 5) The following persons may not serve as members of the Committee or as experts:
  1. the whistleblower who submitted the report under investigation;
  2. the person concerned by the report;
  3. a person who is a direct subordinate or supervisor of the person concerned by the report;
  4. a close relative of the person concerned by the report (as defined by the Criminal Code);
  5. a person performing activities or handling matters that are the subject of the investigation;
  6. a person whose participation in the proceedings could reasonably raise doubts about their impartiality for any other reason.
- 6) During the course of the explanatory proceedings, members of the Committee have the right to:
  1. access the company's documents and data;



2. obtain processed and unprocessed information from employees of individual organizational units;
  3. obtain oral and written explanations from employees and contractors of the company;
  4. access company premises for the purpose of conducting an on-site inspection or securing evidence;
  5. seek assistance from the Data Protection Officer;
  6. consult, as necessary, the obtained information and data with the whistleblower.
- 7) Based on the findings made during the explanatory proceedings, the Committee shall prepare a report and submit it to the President of DCG.
  - 8) The report from the explanatory proceedings shall include a description of the established facts, including the identified irregularities and their causes, scope, and consequences, as well as the persons responsible for them.

## **§14**

### **CONCLUSION OF THE PROCEEDINGS**

- 1) The Compliance Officer shall attach to the report from the explanatory proceedings proposals for further actions. Depending on the findings, such actions may include measures against persons responsible for the violations, preventive measures, and actions aimed at strengthening the internal control system within the organization.
- 2) Such measures may include, in particular:
  1. closing the procedure without taking further action (in cases where the report is not confirmed);
  2. holding a conversation or giving a warning to the employee;
  3. issuing a reprimand, withholding a bonus, etc.;
  4. implementing changes or rotations in positions;
  5. introducing changes to internal procedures;
  6. undertaking civil law actions, such as those related to existing contracts, compensation for damages, or payment of indemnities;
  7. submitting a request to initiate disciplinary proceedings;
  8. submitting a request to initiate proceedings for violation of public finance discipline;
  9. submitting a notification of a justified suspicion of a criminal offense (if evidence has been gathered);
  10. informing the relevant authorities or services (in cases where circumstantial evidence has been collected).
- 3) The President of DCG shall determine further actions and designate the persons responsible for their implementation. The Compliance Officer shall monitor the implementation of these actions and provide assistance to the responsible persons.

- 4) The Compliance Officer shall inform the whistleblower of the findings and approved measures immediately after the President of DCG approves the conclusions, and no later than 30 days after the completion of the review of the report.
- 5) The established findings, approved measures, and their implementation shall be recorded in the Register of Reports.

## **§ 15**

### **REGISTER OF INTERNAL REPORTS**

1. Every report of an irregularity shall be entered into the Register of Internal Reports, regardless of the further course of the explanatory proceedings.
2. The person responsible for receiving and reviewing reports is also responsible for maintaining the Register of Internal Reports within DCG.
3. The Register of Internal Reports shall include, in particular:
  1. Report number,
  2. Subject of the breach of law,
  3. Personal data of the whistleblower and the person concerned by the report, necessary for their identification,
  4. Contact address of the whistleblower,
  5. Date of submission of the report,
  6. Information on the follow-up actions taken,
  7. Date of case closure.
4. The template for the Register of Internal Reports constitutes Annex No. 3 to this Procedure.
5. Personal data and other information contained in the Register of Internal Reports shall be stored for a period of five years after the end of the calendar year in which the follow-up actions were completed or after the conclusion of proceedings initiated by those actions.

---

## **§16**

### **FINAL PROVISIONS**

**Amendments to this Procedure shall be made by order of the President of DCG.**

---

Attachments to this Procedure:

1. Annex No. 1 – Irregularity Report Form
2. Annex No. 2 – Confirmation of Irregularity Report
3. Annex No. 3 – Register of Irregularity Reports (Template)

## Annex No. 1 to the Internal Procedure for Reporting Irregularities

# IRREGULARITY REPORT FORM

---

### Section 1 – General Information

1. Person(s) concerned by the report:

.....

2. Date and place of submission:

.....

### Section 2 – Contact Details of the Reporting Person

3. Full name of the reporting person:

.....

4. Phone number:

.....

5. E-mail address:

.....

### Section 3 – Detailed Information

6. Date of occurrence of the irregularity:

.....

7. Date when knowledge of the irregularity was obtained:

.....

8. Place of occurrence:

.....

9. Has the irregularity already been reported?

.....

10. If yes, to whom was it reported?

.....

11. Description of the irregularity:

.....

12. Witnesses:

.....

13. Description of evidence:

.....

14. Attachments:

.....

15. Nature of the irregularity (please tick as appropriate):

☐ Suspicion of preparation, attempt, or commission of a prohibited act

☐ Failure to perform duties or abuse of authority

☐ Lack of due diligence required under the circumstances

☐ Irregularities in the organization of operations

☐ Breach of internal procedures and ethical standards

### Section 4 – Declarations

16. I declare that I am aware of the possible consequences of submitting a false report of irregularities.

☐ Yes   ☐ No

17. I declare that this report is made in good faith.

☐ Yes ☐ No

18. I request a written confirmation of the submission of this report.

☐ Yes ☐ No

### **Section 5 – Notice**

19. In the event that the explanatory proceedings determine that the report of irregularities contained knowingly false information or intentional concealment of the truth, the reporting person who is an employee may be held disciplinarily liable under the provisions of the Labour Code. Such conduct may also constitute a serious breach of basic employee duties and may therefore result in termination of employment without notice.

If the reporting person provides services or supplies goods to DCG under a civil law contract, the finding of a false report of irregularities may result in termination of that contract and the end of cooperation between the parties.

Regardless of the above consequences, a reporting person who knowingly submits a false report of irregularities may be held liable for damages if DCG suffers harm as a result of the false report.

☐ I understand the content of this notice.

**Annex No. 2 to the Internal Procedure for Reporting Irregularities**

# CONFIRMATION OF IRREGULARITY REPORT

---

This is to confirm the receipt of a report of irregularities submitted by ..... on the date of ..... and concerning an irregularity consisting of:

.....  
.....  
.....  
.....  
.....  
.....  
.....

It is hereby stated that the reporting person has been granted / denied whistleblower status. The refusal to grant whistleblower status to the reporting person is based on the following grounds:

.....  
.....  
.....  
.....  
.....  
.....  
.....

.....

Signature of the person responsible for handling the report

**Annex No. 3 to the Internal Procedure for Reporting Irregularities**

## **REGISTER OF IRREGULARITY REPORTS**

---

ID – Report Number	Column 1	Column 2
Subject of the breach of law		
Personal data of the whistleblower, necessary for identification		
Personal data of the person concerned by the report, necessary for identification		
Contact address of the whistleblower		
Date of report submission		
Information on follow-up actions taken		
Date of case closure		

## **Information Clause Regarding the Processing of Whistleblower's Personal Data**

In fulfilling the information obligation resulting from 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 – GDPR) (OJ L 119, 2016, p. 1) – hereinafter referred to as GDPR, we hereby inform you that:

1. The Controller of your personal data is DCG Sp. z o.o., ul. Towarowa 28, 00-839 Warsaw, Poland.
2. You may contact the Controller regarding matters related to the processing of personal data and the exercise of your rights under the GDPR at the following e-mail address: [gdpr@dcg.pl](mailto:gdpr@dcg.pl).
3. Your personal data will be processed on the following legal bases:
  1. Article 6(1)(c) of the GDPR – to comply with a legal obligation incumbent on the Controller, in connection with the provisions of the Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws, item 928), for the purpose of handling internal reports;
  2. Article 9(2)(g) of the GDPR in conjunction with the provisions of the Act on the Protection of Whistleblowers, if such personal data are contained in the whistleblower's report.
4. Scope of processed personal data  
Participation in the whistleblowing procedure is voluntary. In the case of a submitted report, the following information, including personal data, may be collected:
  1. First name, surname, job position, and contact details of the reporting person – if the report is not made anonymously;
  2. Information provided in the report, including personal data of the persons mentioned in the report (if provided by you).

As a rule, we are legally obliged to inform the persons indicated in the report about the processing of their personal data in accordance with the principles described in this document, unless doing so would prevent or seriously hinder the achievement of the purposes of data processing. For this reason, this document is made publicly available so that such persons can access it.

5. Your personal data will be processed for a period of three (3) years after the end of the calendar year in which follow-up actions were completed, or after the conclusion of proceedings initiated by those actions.
6. The Controller ensures the confidentiality of your data in connection with the received report. Therefore, data may only be disclosed to entities authorized by law or to entities entrusted with data processing under a written authorization, responsible for receiving internal reports and authorized to undertake follow-up actions.  
If identifying data are provided, your personal data will not be disclosed to unauthorized persons (i.e., persons outside the team responsible for handling the reported matter), unless you give your explicit consent.
7. You have the right to access your personal data and the right to rectify, erase (in cases provided for by law), and restrict processing. You also have the right to object to processing or to request restriction or deletion, but only if further processing is not necessary for the Controller to fulfill a legal obligation and there are no overriding legal grounds for processing.
8. You have the right to lodge a complaint regarding the processing of your personal data by the

Controller with the President of the Personal Data Protection Office (UODO) – [uodo.gov.pl](https://uodo.gov.pl).

9. Providing personal data is voluntary, but necessary for the acceptance and review of the report.
10. Personal data will not be subject to profiling, nor will any decisions be made based solely on automated processing.