

Procedure for reporting internal violations of the law and protection of whistleblowers at ATS Display Sp. z o.o.

Annex to Management Board Resolution No. 2 of September 18, 2024

Based on Article 24 of the Whistleblower Protection Act of June 14, 2024 (Journal of Laws of 2024, item 928; hereinafter referred to as the Act), and following consultations with Employee Representatives, this "Internal Reporting Procedure for Violations of Law and Whistleblower Protection at ATS Display Sp. z o.o " (hereinafter referred to as the "Reporting Procedure") is hereby established.

§ 1. Purpose of the procedure

The adoption of this Reporting Procedure aims to::

1. Fulfill the obligations set forth in the Whistleblower Protection Act of June 14, 2024.
2. Encourage Employees and other eligible individuals under the Act (hereinafter referred to as "Whistleblowers") to report violations of law and other specified irregularities through internal reporting channels.
3. Protect Whistleblowers from any form of retaliation, whether from supervisors, colleagues, or any other individuals.
4. Create a safe working environment by ensuring Whistleblowers can securely communicate with the Company in situations requiring its intervention.
5. Detect legal violations and other irregularities to safeguard the public interest, protect the rights of harmed individuals, and maintain the Company's interests and reputation.
6. Ensure the Reporting Procedure is publicly available by providing access to the document on the Company's website, www.atsdisplay.com, and at the Company's headquarters.

§ 2. Glossary of terms

- 1. Follow-up Actions** – Actions taken by the Company to assess the validity of the information contained in the report and to prevent the legal violation reported, such as an internal investigation, initiation of a control procedure, filing charges, or actions to recover financial resources.
- 2. Retaliatory Actions** – Direct or indirect actions or omissions in a work-related context caused by the report, which infringe or may infringe on the rights of the whistleblower, causing or potentially causing harm.
- 3. Feedback** – Information provided to the whistleblower regarding planned or undertaken follow-up actions.
- 4. Work-related Context** – The overall circumstances related to the performance of work during which information about a legal violation was obtained.
- 5. Person Assisting in Making a Report** – A person who may experience retaliatory actions due to assisting the whistleblower.
- 6. Person Associated with the Whistleblower** – A colleague or family member of the whistleblower who may experience retaliatory actions.
- 7. Person Concerned by the Report** – A person identified in the report as the perpetrator of the legal violation or someone associated with them.
- 8. Coordinator for Violations** – A person appointed by the Employer based on a special authorization or Resolution, responsible for receiving reports, verifying them, conducting investigations, and initiating and coordinating follow-up actions.

- 9. **Violation of Law** – Any action or omission that is unlawful or aimed at circumventing the law.
- 10. **Irregularities** – Violations of law and any additional misconduct, the reporting of which is provided for in the Reporting Procedure.
- 11. **Employer or Company** – ATS Display Sp. z o. o.
- 12. **Procedure** – this Internal Reporting Procedure
- 13. **Whistleblower** – a person who makes an internal report under the conditions outlined in this Procedure, as well as an external report or public disclosure in accordance with the provisions of the Whistleblower Protection Act.
- 14. **Public Disclosure** – the act of making information regarding a legal violation available to the public.
- 15. **Act** – the Whistleblower Protection Act of June 14, 2024.
- 16. **Report** – information or a justified suspicion concerning an existing or potential violation of law or irregularity that has occurred or may occur in a work-related context, or an attempt to conceal it.
- 17. **Internal Report** – a report made under the principles and in the manner provided for in this Procedure.
- 18. **External Report** – a report directed to the Ombudsman or another public authority.
- 19. **Anonymous Report** – a report made by a person whose identity cannot be determined.

§ 3. Subjective scope

- 1. In accordance with this Reporting Procedure, Whistleblowers may include the following individuals:
 - 1) an employee, temporary employee, or individuals providing work on a basis other than an employment contract, including under a civil law contract;
 - 2) a former employee or collaborator;
 - 3) a person applying for employment or for the provision of services;
 - 4) a person conducting business on their own account;
 - 5) an intern, volunteer, or trainee;
 - 6) a proxy;
 - 7) a shareholder or partner;
 - 8) a member of a management or supervisory body;
 - 9) a member of the management board;
 - 10) persons providing work under the supervision and direction of a contractor, subcontractor, or supplier, including under a civil law contract.

§ 4. Subject matter scope

- 1. A Whistleblower's report may concern violations of law in the following areas:
 - 1) corruption,
 - 2) public procurement,
 - 3) financial services, products, and markets,

- 4) prevention of money laundering and terrorist 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) network and information system security,
- 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 competition rules and state aid as well as corporate taxation,
- 17) constitutional freedoms and rights of individuals in their relations with public authorities, unrelated to the areas listed above.

2. This Procedure also applies in the case of reports concerning the following irregularities:

- 1) violations of ethical standards, policies, procedures, and other internal regulations, including:
 - The Ethical Code of ATS Display Sp. z o. o.
 - The Anti-Corruption Policy of ATS Display Sp. z o. o.
 - The Environmental Policy ATS Display Sp. z o. o.
 - The Supplier Code of Conduct of ATS Display Sp. z o. o.
 - The Work Regulations,
 - Health and Safety Procedures;
- 2) violations of employee dignity, such as:
 - mobbing,
 - discrimination,
 - sexual harassment,
 - other inappropriate behaviors;
- 3) violations of employee rights related to:
 - termination of contracts,
 - working hours,
 - salary payments,
 - granting vacation leave;
- 4) violations causing losses to the employer:
 - theft,
 - fraud,
 - disclosure of company secrets,
 - mismanagement,
 - wastefulness;
- 5) additional risk factors corresponding to the employer's business profile.

3. The categories of irregularities listed in point 2 have been voluntarily added by the employer and will be subject to all rules and regulations specified in the procedure. However, in accordance with Article 3, paragraph 2 of the Whistleblower Protection Act, whistleblowers reporting these irregularities will not be entitled to make external reports or public disclosures.

§ 5. Methods of making reports

1. A whistleblower may submit an internal report at their discretion, either orally or in writing.
2. Acceptable forms for making oral or written reports of legal violations are:
 - **written (postal)** – via traditional mail to the address: **ATS Display Sp. z o. o. ul. Boryszewska 22C, 05-462 Wiązowna**

To ensure complete confidentiality of the correspondence and the details of the reporting person, please indicate on the envelope “personal delivery – Coordinator for Irregularities.” A letter with this notation is not subject to mandatory registration and will be directly delivered to the recipient.

- **electronic** – via a dedicated email address: sygnalisci@atsdisplay.com
- **in-person conversation** – with the Coordinator for Irregularities, by contacting them to schedule a meeting in a location that ensures the full confidentiality of the reporting person (e.g., outside the Company’s premises) using the specified email address. The Coordinator for Irregularities is responsible for organizing and conducting the meeting, which will be arranged within 7 days from the date of receiving the relevant information. The Coordinator is required to document the meeting in the form of a protocol reflecting the course of the meeting.
- **by submitting a report using the form attached to this Procedure into a box labeled “SYGNALISTA”** (noting that this reporting channel is only available to individuals employed or providing services under a different basis than an employment relationship at the time of submitting the report). The boxes are located in the social rooms (kitchen) of the office building, in the production building, and in the locksmith workshop.

§ 6. Anonymous reports

1. Employees have the option to submit reports while maintaining full anonymity.
2. Anonymous reports will be treated in the same manner as non-anonymous reports. All rules and procedures concerning the handling of reports and the protection of whistleblowers as outlined in this procedure also apply to anonymous reports.
3. It is recommended to use anonymous reports only in exceptional situations where the whistleblower has justified concerns that their report may be associated with attempts at retaliation.
4. The Employer reserves the right not to take follow-up actions if the content of an anonymous report is insufficient to conduct verification and contact with the reporting person is impossible.
5. In the case of anonymous reports, it is advisable to use the reporting channels that guarantee anonymity:

- **in writing (by post)** – via traditional mail to the address: ATS Display Sp. z o. o. ul. Boryszewska 22C, 05-462 Wiązowna. Please write on the envelope "to the personal attention of the Coordinator for Irregularities."
- **Email reports**, which should be submitted using a specially created email address: sygnalisci@atsdisplay.com

§ 7. Requirements for reporting

1. Information provided by the whistleblower will be considered a report and will be subject to this Procedure if the general conditions are met:

- truthfulness of the report – the whistleblower does not need to have evidence to confirm the information contained in the report but must have reasonable grounds to believe that the information being provided is true at the time of the report,
- context related to work – the information contained in the report must be obtained in a work-related context.,
- categories of irregularities – the information contained in the report must relate to violations of the law or irregularities listed in § 4 of this Procedure.

2. The Employer does not tolerate false reports – disciplinary and civil consequences will be imposed on those making such reports, and a notification will be submitted to the appropriate law enforcement authorities.

3. The whistleblower should strive to provide the most valuable information that will allow for effective investigation. The report should include, in particular:

- whistleblower's details – name, surname, position (not applicable to anonymous reports),
- contact address and preferred method of contact (not applicable to anonymous reports),
- location of violations – department of the company, branch, affiliate, location, specific address,
- date and time of violations – specific dates, chronology of events,
- duration of the irregularities,
- source of information about the irregularities – whether the whistleblower is a direct witness, has only heard about them from others, or is personally involved in the described irregularities,
- information on where to find evidence to confirm the information contained in the report,
- information on whether the described irregularities have been reported before – indicating the date of the report and the details of that person.

To ensure the effective functioning of this Procedure, regardless of the form of the report, a standardized report form is established – **Attachment No. 1 to this Procedure**.

4. The Employer reserves the right, with the whistleblower's consent, to contact them for additional information that will enable effective investigation of the reported irregularity..

5. The lack of information necessary to reliably investigate the violation mentioned above may result in the failure to initiate investigative actions and may serve as a reason to deem the reported violation non-existent.

§ 8. Coordinators and confidentiality

1. The supervision of the implementation of this Procedure is entrusted to the Management Board of ATS Display Sp. z o. o.

2. Responsibilities of the Management Board:

- 1) verification of the manner in which the register is maintained,
- 2) analysis and control of the process of receiving and handling reports,
- 3) issuing appropriate management decisions based on the Coordinator's recommendations,
- 4) accepting reports and taking follow-up actions in the case of reports concerning the Coordinators,
- 5) accepting reports and taking follow-up actions on behalf of the Coordinator.

3. For receiving and handling reports, coordinating follow-up actions, and processing the personal data of whistleblowers and other individuals mentioned in the report, the Employer designates and authorizes the Coordinators for Irregularities.

4. The Coordinator is appointed by a resolution of the Management Board – information about the appointment of the Coordinator along with their details will be announced by posting on the bulletin board in the Office, in the Production Department, and via email correspondence, as well as being available for inspection in the Administration/Human Resources Department.

Before allowing Coordinators to handle cases, the Management Board authorizes them to process personal data for the duration of their function as Coordinator – **Attachment No. 2 to this Procedure.**

5. The main responsibilities of the Coordinator for Irregularities are:

- 1) to ensure the whistleblower is protected from retaliatory actions,
- 2) to ensure confidentiality and protection of the identity of all individuals whose data are included in the report – **Attachment No. 3 to this Procedure,**
- 3) to conduct a thorough verification of the report and undertake follow-up actions,
- 4) to maintain a register of internal reports – **Attachment No. 4 to this Procedure,**
- 5) to provide the whistleblower with all necessary information during the proceedings.

6. Coordinators guarantee that all reports will be treated with due seriousness and diligence, and their consideration will be based on the principles of impartiality and objectivity. Respect for the dignity and good name of all individuals involved in the report will be a paramount principle throughout the entire investigative process. Coordinators are required to sign a statement of impartiality before commencing any actions, in accordance with **Attachment No. 5 to this Procedure.**

7. Coordinators, as well as all other participants in the investigative process, are obliged to exercise due diligence to ensure that all decisions and follow-up actions are based on facts and collected evidence, and not on accusations or unfounded allegations.

8. The organization of the process for making, receiving, and handling reports aims to prevent unauthorized individuals from accessing the information contained in the report.

9. The organization of the process ensures the confidentiality and protection of the identity of the individual making the report, the individual to whom the report pertains, as well as all other individuals whose data appear in the report.

10. Access to the whistleblower's data and information contained in the report is granted by the Coordinator only to those individuals who are necessary for conducting an effective investigation, after receiving from them a written commitment to keep all information obtained in the investigative process confidential.

11 In any other case, disclosure of the whistleblower's identity may occur only with their explicit consent.

12 Disclosure of the whistleblower's data may also occur when it is a necessary and proportionate obligation resulting from legal provisions related to investigations conducted by public authorities or preparatory or judicial proceedings conducted by courts, including to guarantee the right to defense for the person to whom the report pertains.

13 If the report concerns violations or irregularities for which the Coordinators may be responsible, it should be directed directly to the Member of the Management Board overseeing the implementation of this Procedure, at the email address: enquiry@atsdisplay.com

§ 9. Prohibition of retaliatory actions

1. There is an absolute prohibition on retaliatory actions and adverse treatment, as well as threats and attempts to undertake retaliatory actions against a whistleblower who has made a report in accordance with this Procedure and the law.

2. The prohibition on retaliatory actions also applies to individuals who assist in making the report and individuals associated with the whistleblower.

3. The full list of prohibited actions and protective measures for the whistleblower is described in Chapter 2 of the Whistleblower Protection Act.

4. Examples of prohibited retaliatory actions include:

- termination of the employment contract,
- reduction of salary,
- withholding or skipping promotion,
- coercion, intimidation or exclusion,
- mobbing and discrimination,
- adverse and unfair treatment.

5. The Employer will respond decisively to any manifestations of violations of this prohibition. Disciplinary, criminal, or civil proceedings will be initiated against any person who carries out or attempts to carry out any retaliatory actions.

6. A whistleblower who becomes the target of retaliatory actions or fears that they may become a target should promptly report this fact to the Coordinator.

7. Protection is granted solely in the scope and in connection with the report made..

§ 10. Follow-up actions

1. In connection with the received report, the Coordinators will take steps to thoroughly investigate the matter. Each report may require different specific actions, but some elements will remain unchanged for all cases and will form the framework for handling reports.

2. Steps in the procedure after receiving a report:

- 1) registration of the report;

2) confirmation of receipt of the report – **Attachment No. 6 to this Procedure** – within 7 days of receiving the report, the Coordinator will confirm to the whistleblower the receipt of the report in the manner specified in the report submission form;

3) verification of the report:

- acknowledgment of the report as justified and in accordance with this Procedure, and informing the whistleblower about the subsequent stages of the process,
- acknowledgment of the report as unjustified or not compliant with the procedure, along with justification (feedback);

4) investigative proceedings – actions within this process will be undertaken as appropriate to the specific situation; they may include elements such as gathering evidence or conducting confidential explanatory conversations, interviewing witnesses – **Attachment No. 7 to this Procedure**;

5) feedback – within 3 months, the Coordinators will provide the whistleblower with feedback regarding the determination or lack of determination of a legal violation and planned or undertaken follow-up actions, along with the reasons for such actions – **Attachment No. 8 to this Procedure**;

6) closing the case in the report registry.

3. The Employer encourages whistleblowers to remain in contact with the Coordinators and actively participate in the investigative process.

4. The Coordinators will provide whistleblowers with all necessary information, as long as it does not hinder the investigative process or lead to the disclosure of confidential information.

§ 11. External reports

1. The Employer encourages reporting through internal reporting channels, in accordance with the rules set forth in the Procedure.

2. Whistleblowers, however, have the option to make an external report without first submitting an internal report.

3. An external report may be made to:

- 1) the Commissioner for Human Rights,
- 2) other public authorities that accept external reports concerning violations within their areas of jurisdiction,
- 3) institutions, authorities, or organizational units of the European Union.

4. Detailed information regarding the procedures, rules, and forms for making external reports can be found in Chapter 4 of the Whistleblower Protection Act.

§ 12. Liability for legal violations

1. A person proven to have committed a legal violation or other irregularities will be subject to disciplinary, criminal, and civil liability.

2. A person who obstructs or significantly hinders a whistleblower from making a report will be subject to disciplinary, criminal, and civil liability.

3. A person who, contrary to the prohibition, commits or attempts to commit retaliatory actions against a whistleblower will be subject to disciplinary, criminal, or civil liability.
4. Individuals who violate the obligation to maintain confidentiality and the secrecy of the whistleblower's identity, or of persons assisting or connected to the whistleblower, will be subject to disciplinary, criminal, and civil liability.
5. A whistleblower who makes a report knowing that no legal violation has occurred will be subject to disciplinary, criminal, and civil liability.
6. A whistleblower who is simultaneously the perpetrator of reported abuses and irregularities, or who is in any way involved in them, does not have immunity from liability. However, the Employer will consider the fact that a report was made and the whistleblower's assistance as a mitigating circumstance to the extent that it may influence the outcome.

§ 13 Processing of personal data

1. Upon receiving a report, the Employer processes personal data to the extent necessary for accepting the report or taking any subsequent action.
2. Personal data that is not relevant to the consideration of the report is not collected, and if inadvertently collected, it will be promptly deleted. Such data will be deleted within 14 days from the moment it is determined that it is not relevant to the case.
3. The provisions of Article 14(2)(f) of EU Regulation 2016/679 (GDPR) do not apply unless the whistleblower has consented to the disclosure of their identity or knowingly reports false information.
4. The provisions of Article 15(1)(g) of EU Regulation 2016/679 (GDPR) regarding the provision of information about the source of personal data do not apply unless the whistleblower has consented to the disclosure of their identity or knowingly reports false information.
5. Personal data processed in connection with the acceptance of a report or the taking of subsequent actions is stored by the Employer for a period of 3 years after the end of the calendar year in which the subsequent actions were finalized.
6. The provision in point 5. does not apply when the documents related to the report are part of the files of preparatory proceedings or court or administrative court cases.

§ 14. Procedure Review

1. This Procedure is subject to mandatory review at least once every 2 years.
2. The review is conducted by Coordinators for Irregularities and Members of the Management Board designated to oversee the implementation of this Procedure.
3. The review involves assessing the relevance and compliance with the Whistleblower Protection Act and other legal provisions, as well as the effectiveness and functionality of the solutions adopted in the Procedure.
4. Any updates to the Procedure will require public announcement (in the same manner as the announcement of the Procedure) and will be communicated to all Employees.

§ 15. Validity of the procedure

1. This Reporting Procedure shall come into force after the lapse of 7 days from the date of its announcement.
2. The Procedure applies to all employees, regardless of their position and the type of contract establishing the employment relationship.
3. Acknowledgment and commitment to adhere to the principles set forth in this Reporting Procedure are confirmed in writing, in accordance with **Attachment 9 to this Procedure**.
4. This Reporting Procedure is an internal document created for the purposes of ATS Display Sp. z o.o. It does not exempt from compliance with generally applicable laws.
5. The content of the Reporting Procedure has been consulted with Employee Representatives.

Attachments to this Procedure:

Attachment No. 1 - Template of the Incident Reporting Form

Attachment No. 2 - Template for Authorization to Process Personal Data

Attachment No. 3 - Template for a Confidentiality Declaration Regarding All Information Obtained During the Conduct of an Investigation

Attachment No. 4 - Template for the Internal Report Register

Attachment No. 5 - Template for a Declaration of Impartiality

Attachment No. 6 - Template for Acknowledgment of Receipt of Report

Attachment No. 7 – Template for an Information Clause for Persons Identified in a Violation Report

Attachment No. 8 – Feedback template

Attachment No. 9 - Template for a declaration of familiarization with the Reporting Procedure

Attachment No. 10 – Template for information clause for job applicants

Attachment No. 1 – Template for the incident reporting form

INCIDENT REPORTING FORM

1. Details of the reporting person(s) (first name, last name, optional: email, correspondence address):

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2. Status of the reporting person

- 1) Employee, temporary employee, individuals providing work on a basis other than an employment contract, including under a civil law agreement;
- 2) Former employee or collaborator;
- 3) Person applying for employment or service provision;
- 4) Self-employed person;
- 5) Intern, volunteer, trainee;
- 6) Proxy;
- 7) Shareholder or partner,
- 8) Member of a management or supervisory body;
- 9) Member of the management board;
- 10) Person performing work under the supervision and direction of a contractor, subcontractor, or supplier, including under a civil law agreement.

3. Details of the affected person(s) (first name, last name, position, optional: email, correspondence address):

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4. Details of the persons involved in the report (first name, last name, position, role):

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5. Description of the reported violation:

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6. Date and location of the violation:

.....

7. Witness information (first name, last name, position, contact details):

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8. Description of evidence of the violation:

.....

9. Consequences of the violation (potential or already existing):

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.....

10. Has the violation been reported previously (when, to whom, in what form)?

.....

11. Additional comments/information:

.....

12.

I declare that I have read and accept the content of the GDPR Information Clause attached to the reporting form.

I declare that I am fully aware of the possible legal consequences related to reporting irregularities made in bad faith, i.e., when I know or, with due diligence, should know that the reported irregularities are untrue or have no reasonable basis, and that the initiated proceedings may have negative consequences for the recipient.

I consent to receive confirmation of the acceptance of this report via: email or traditional mail (to the provided email address or correspondence address):

.....

13. Date and signature of the reporting person(s):

INSTRUCTION

If it is determined that the report was made in bad faith (knowingly providing false information or concealing the truth), the reporting person is not entitled to the protection provided under the reporting procedure for legal violations and subsequent actions at ATS Display Sp. o. o., unless otherwise provided by law. The Company may initiate disciplinary proceedings use other available legal measures against a person who makes a report in bad faith. Additionally, the person reporting in bad faith may be held liable for damages if the Company suffers harm related to the report.

Statement of the person receiving the report:

Date of receipt: _____

Method of receipt of the report:

- in person
- via email
- by traditional mail

Registration number: _____

Signature: _____

INFORMATION CLAUSE FOR THE PERSON REPORTING A LEGAL VIOLATION

In accordance with Article 13(1) and (2) of the European Parliament and Council Regulation (EU) 2016/679 of April 27, 2016 (General Data Protection Regulation, GDPR), we inform you that:

1. The administrator of personal data is ATS Display Sp. z o.o. ul. Boryszewska 22C, 05-462 Wiązowna (hereinafter "Administrator").

2. For all matters concerning the processing of personal data and the exercise of rights related to such processing, you may contact the Administrator in writing at the registered office of ATS Display Sp. z o. o. or via e-mail at: iod@atsdisplay.com

3. The Administrator will process personal data in connection with the handling of reports of legal violations for the following purposes:

a. To fulfill a legal obligation related to accepting of internal reports concerning legal violations under the Act on the Protection of Persons Reporting Legal Violations (in accordance with Article 6(1)(c) of the GDPR). Personal data will be processed for 3 years after the end of the calendar year in which the proceedings initiated by subsequent actions were concluded.

b. To take follow-up actions based on legal obligations under the same Act (Article 6(1)(c) of the GDPR). Data will be processed for 3 years after the end of the calendar year in which the follow-up actions were completed or the related proceedings concluded.

c. To maintain documentation, including a Register of Reports of Violations, as required by law (Article 6(1)(c) of the GDPR). Data will be processed for 3 years after the end of the calendar year in which the follow-up actions were completed or the proceedings concluded.

d. To pursue claims or defend against claims arising from reports of legal violations (Article 6(1)(f) of the GDPR, legitimate interest of the Administrator). Data will be processed for 3 years after the end of the calendar year in which proceedings were concluded.

e. If proceedings are positively resolved, the retention period for personal data may be extended until the final conclusion of the related proceedings.

4. Recipients of personal data may include public authorities or entities authorized by law to request access to or receive personal data.

5. Personal data will not be subject to automated processing (including profiling).

6. The person reporting legal violations has the right to request access to their personal data, as well as to rectify (correct) it. They also have the right to object to processing unless further processing is required by law.

7. If the Administrator's processing of personal data violates GDPR provisions, the reporting person has the right to file a complaint with the supervisory authority (the President of the Personal Data Protection Office).

8. Providing personal data is voluntary but may be necessary for investigating the report. If required, it may also be essential for contacting the person reporting the violation.

Attachment No. 2 – Template for authorization to process personal data.....
(city and date)**AUTHORIZATION
TO PROCESS PERSONAL DATA**

Pursuant to Article 29 of the Regulation of the European Parliament and of the Council (EU) 2016/679 of April 27, 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) (OJ L 119, p. 1) – hereinafter referred to as GDPR – I hereby grant authorization to Ms./Mr.:

(First name and last name, PESEL)

to process personal data in connection with the tasks ensuring the efficient functioning of the system for preventing irregularities.

Personal data in the aforementioned scope is processed in both paper and electronic form.

The operations on personal data that the authorized person may carry out are:

- without restrictions;
- data viewing;
- data entry;
- data modification*

* underline the appropriate option

I hereby obligate you to process personal data in accordance with the granted authorization and the provisions of the GDPR, the Personal Data Protection Act of May 10, 2018, the Labor Code, as well as the Personal Data Protection Policy of ATS Display Sp. z o. o.

Additionally, I authorize you to create/hold summaries, records, and registers containing personal data for the purpose of performing your work, ensuring full protection of such data by applying the technical and organizational measures implemented by ATS Display Sp. z o. o.

This authorization is valid from to

stamp and signature of the Data Administrator**Instruction:**

A person authorized to process personal data is obligated to keep this data and the methods of securing it confidential.

Acknowledged and accepted for implementation:

Date _____ Signature _____

P O S M A T E R I A L S S I N C E 2 0 0 1

Attachment No. 3 – Template for a confidentiality declaration regarding all information obtained during the conduct of an investigation

.....
(city and date)

CONFIDENTIALITY DECLARATION

I, the undersigned:

/First and Last Name of the Declarant/

Hereby commit to safeguarding all information obtained by me in connection with my participation in internal investigations regarding reports of irregularities conducted by ATS Display Sp. z o. o.

This obligation specifically applies to:

1. all information that could directly or indirectly identify the whistleblower (hereinafter referred to as the whistleblower), witnesses of the violation, the alleged perpetrator of the violation, and other individuals named by the whistleblower in the violation report;
2. the content of the violation report and any explanations provided during the course of the investigation.

I further commit to:

1. using the above information solely to the extent necessary for conducting the investigation;
2. not disclosing the above information to unauthorized persons;
3. properly securing the above information against access by unauthorized persons, including unauthorized disclosure, sharing, copying, use, modification, damage, or loss.

I also declare that:

1. the obligation to protect the information obtained during the investigation applies to me regardless of the passage of time, including after the completion of my assigned duties, until I am informed that the grounds for protection have ceased or changed;
2. actions contrary to the above commitments may constitute a criminal offense and may subject me to civil liability for damages.

I also undertake to promptly inform ATS Display Sp. z o. o.

Company Management: enquiry@atsdisplay.com of:

1. any instance of breach of the above information;
2. any instance of personal data protection breaches.

(declarant's signature)

Attachment No. 4 – Template for the internal report register

INTERNAL REPORT REGISTER OF ATS DISPLAY SP. Z O.O.

Case No.	Date of Report	Subject of Violation	Personal Data of Whistleblower (including contact address) and the Person Concerned	Follow-up Actions Taken	Date of Case Closure

Attachment No. 5 – Template for a declaration of impartiality.....
(city and date)**DECLARATION OF IMPARTIALITY**

I, the undersigned:

/Name and surname of the person making the declaration/

I hereby declare that in the ongoing proceedings related to the accepted report of violation:

1. I am not the person reporting the violation;
2. I am not the person indicated in the report as being involved in the violation;
3. I am not a person connected to those making the report, such as a co-worker or relative of the individuals making the report;
4. there are no circumstances that would exclude me from participating in the assessment process of the accepted report of violation;
5. I am not a person who has a legal or factual relationship with the individuals reporting the violation that could raise justified doubts about my objectivity and impartiality;
6. I will fulfill my duties in an honest, reliable manner and in accordance with my knowledge;
7. I will not retain copies of any written or electronic information related to the accepted report of violation, except in situations provided for in the Internal Reporting Procedure on Violations of Law and Protection of Whistleblowers in ATS Display Sp. z o. o.;
8. I undertake not to contact the individuals reporting the violation or those indicated in the report, except in situations provided for in the Internal Reporting Procedure on Violations of Law and Protection of Whistleblowers in ATS Display Sp. z o. o.;
9. I undertake to maintain the confidentiality and secrecy of all information and documents disclosed to me or created by me during the handling of the accepted report of violation, except in situations provided for in the Internal Reporting Procedure on Violations of Law and Protection of Whistleblowers in ATS Display Sp. z o. o.;
10. I undertake to promptly inform the Coordinator for Irregularities / Member of the Board of any attempts to influence the manner in which I perform my duties related to the handling of the accepted reports.

I also declare that in the event I become aware of any circumstances that may raise justified doubts regarding my objectivity and impartiality in relation to the accepted report of violation, I undertake to promptly inform the Coordinator for Irregularities / Member of the Board in writing about this fact and to exclude myself from further participation in the assessment of the accepted report of violation and the subsequent actions taken.

(declarant's signature)

Attachment No. 6 – Template for acknowledgment of receipt of report

.....
(city and date)

ACKNOWLEDGMENT OF RECEIPT OF THE REPORT

Dear Sir/Madam,

We would like to confirm the receipt of your report regarding:

.....
(category of the report or brief description)

Thank you very much for bringing this matter to our attention.

In accordance with the Internal Reporting Procedure, which we have attached, we are initiating the process of verifying the report. Please be patient, as the verification and analysis of the facts provided in the report may take some time. We assure you that we will take all necessary steps to thoroughly and diligently investigate the reported matter.

We would also like to encourage you to maintain ongoing communication with our team. Your cooperation will be invaluable and will enable us to effectively and efficiently resolve the matter. Should you have any further information or questions, please do not hesitate to contact us.

Coordinator for Irregularities

Attachment No. 7 – Template for an information clause for persons identified in a violation report

**INFORMATION CLAUSE
FOR PERSONS IDENTIFIED IN A VIOLATION REPORT**

Pursuant to the provisions set out in Articles 14(1) and (2) of the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons in relation to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (hereinafter referred to as the "GDPR"), we hereby inform you that:

1. The data administrator is ATS Display sp. o. o. ul. Boryszewska 22c, 05-462 Wiązowna (hereinafter referred to as the "Administrator").

2. For all matters related to the processing of personal data and exercising rights related to such processing, you can contact us in writing at the registered office of ATS Display Sp. z o. o. in Wiązowna or via email at sygnalisci@atsdisplay.com

3. In connection with the performance of tasks related to handling reports of legal violations, the Administrator will process data for the following purposes:

a) Conducting an investigative procedure regarding reported cases of legal violations, to the extent necessary to fulfil the legal obligation incumbent on the Administrator pursuant to Article 6(1)(c) of the GDPR. Personal data will be processed for a period of 3 years after the end of the calendar year in which the follow-up actions were concluded or after the conclusion of proceedings initiated by those actions.

b) Maintaining documentation based on the legal obligation arising from the provisions of the Act on the Protection of Persons Reporting Legal Violations (in accordance with Article 6(1)(c) of the GDPR). Personal data will be processed for a period of 3 years after the end of the calendar year in which the follow-up actions were concluded or after the conclusion of proceedings initiated by those actions.

c) Pursuing claims and defending against claims arising from accepted internal reports regarding legal violations. The legal basis for processing personal data is Article 6(1)(f) of the GDPR (the legitimate interest of the Administrator, which consists of protecting the rights of the Administrator). Personal data will be processed for a period of 3 years after the end of the calendar year in which the proceedings initiated by follow-up actions were concluded.

In the event of a positive resolution of the report, the above-mentioned data deletion deadlines may be extended until the legally binding conclusion of proceedings conducted under the provisions of law.

4. Recipients of personal data may include public authorities or entities entitled to request access to or receive personal data under the provisions of the law.

5. Personal data will not be subject to automated processing (including profiling).

6. The person reporting the legal violation has the right to request access to their personal data, as well as to rectify (correct) them. They also have the right to request the deletion of data or restriction of processing, as well as to object to the processing, provided that such objection is only valid if further processing is not necessary for the Administrator to fulfil a legal obligation and no other overriding legal grounds for processing exist.

7. If it is determined that the processing of personal data by the Administrator infringes the provisions of the General Data Protection Regulation of 27 April 2016, the person reporting the violation has the right to lodge a complaint with the supervisory authority (the President of the Personal Data Protection Office).

8. The source of the personal data is legally protected and exempt from disclosure based on Article 8(5) of the Act, except in cases where the report was made in bad faith by the reporting person.

9. In the course of the proceedings, the Administrator may obtain the following categories of data:

Current Employees and Collaborators, Former Employees and Collaborators, Interns, Volunteers, Trainees, Proxies:

name and surname, employment period, position, signature, signature of the head of the organizational unit, signature of the HR department employee, type and duration of leave, employee number, working hours, signature and stamp of the supervisor, absence code, residence address, correspondence address, date and place of birth, health-related absences, salary garnishment information including the body administering the garnishment, form of termination of employment (certificate of employment), email, phone number, system logs, vehicle registration number (if the collaborator uses parking), access card number, family member data (name and surname, PESEL number, date of birth, residence address, degree of kinship), bank account number.

Job candidates:

Name and surname, PESEL number, in the case of a person who has not been assigned a PESEL number – the series, number, and name of the identity document, residence address, position, health-related data, other data contained in application documents (CV / collaboration offer).

Persons Working Under the Supervision and Direction of the Contractor, Subcontractor, or Supplier, including on the basis of a civil law contract:

names and surnames, business name/company name, email addresses, residence/headquarters/main establishment addresses, correspondence addresses, phone numbers, NIP numbers, bank account number.

I have familiarized myself with this document:

Date and declarant's signature

ATS Display Sp. z o. o.

Attachment No. 8 – Feedback template

.....
(city and date)

FEEDBACK INFORMATION

Dear Sir/Madam,

In reference to your report dated
(report date)

concerning.....
.....
(brief description)

we would like to inform you of the actions we have taken in response to it.

Your report has been deemed compliant/non-compliant with our internal reporting procedure
from.....
(procedure acceptance date)

We recognize that the report concerned a violation of law and is directly related to work in our company/the report did not concern a violation of law or was not directly related to the context of work in our company.
.....
(in case of a negative response, please provide justification)

After conducting a thorough verification and analysis of the information contained in the report, we have confirmed that the violation of indeed took place / we did not find sufficient evidence to confirm the violation
(description) (justification)

The following actions were taken to address the matter:

- An investigation was conducted, which included
.....
.....
(description of actions)

- An internal audit was carried out in the area of
.....
.....
(scope of audit)

We assure you that we have taken all possible measures to protect your identity and safeguard you from any retaliatory actions or other negative consequences related to the submitted report. However, if you believe that you have encountered such consequences, please inform us immediately so that we can effectively address the situation.

We inform you that the investigation has been concluded/will continue until all circumstances have been fully clarified. In this regard, you will be regularly updated on all key findings.

As a result of confirming the violation, the following corrective actions were taken:

- a criminal complaint was filed with

 (authority and status of the case)
- the employment contract has been terminated with

 (offender)
- contracts with the contractor have been terminated

 (offender)
- Disciplinary sanctions were imposed on

 (offender)

Thank you for your involvement and decision to submit this report, as well as for your cooperation and active participation during the investigation.

Such commitment allows us to efficiently maintain the highest ethical and legal standards within our company.

In the event of having any additional questions or concerns, please feel free to contact us.

Coordinator for Irregularities

Attachment No. 9 - Template for a declaration of familiarization with the Reporting Procedure

.....
(city and date)

DECLARATION

Re: Familiarization with the "Internal Reporting Procedure for Legal Violations and Whistleblower Protection" at
ATS Display Sp. z o. o.

I, the undersigned:

/Name and surname of the declarant/

I hereby declare that I have familiarized myself with the currently applicable "Internal Reporting Procedure for
Legal Violations and Whistleblower Protection" at ATS Display Sp. z o. o. I acknowledge its content, accept it for
implementation, and commit to adhering to the principles contained within it.

(declarant's signature)

Attachment No. 10 – Template for information clause for job applicants

**INFORMATION CLAUSE FOR JOB APPLICANTS
REGARDING THE INTERNAL REPORTING PROCEDURE**

In connection with the recruitment process / entering into negotiations to conclude an employment contract / civil law contract* with ATS Display Sp. z o. o., we would like to inform you that our company has an internal reporting procedure for violations of the law and protection of whistleblowers. This procedure has been developed to ensure transparency and compliance with the Whistleblower Protection Act of June 14, 2024.

The internal reporting procedure at ATS Display Sp. o. o. aims to enable all employees and job applicants to report any irregularities, violations of the law, as well as other unethical or improper behaviors that may occur in connection with the company's activities.

If, during the recruitment process, you obtain information about any violations of the law or other irregularities, please use the dedicated reporting channels described in the internal reporting procedure.

Reports can be made only openly, using the following reporting channels:

1. Email: sygnalisci@atsdisplay.com
2. By mail: via traditional post to the address: **ATS Display Sp. z o. o. ul. Boryszewska 22C, 05-462 Wiązowna** with the note "**to the attention of – Coordinator for Irregularities**".

The full text of the Internal Reporting Procedure for Violations of the Law and Protection of Whistleblowers is available in the HR Department and on the website: <https://atsdisplay.com>

We guarantee that all reports will be treated with the utmost confidentiality, and individuals making reports will be protected from negative consequences related to their report. We ensure full protection of the rights of whistleblowers in accordance with applicable law.

In the event of having any additional questions or concerns regarding the internal reporting procedure, please contact the person handling the reports, i.e., the Coordinator for Irregularities.

Thank you for your cooperation and engagement in the recruitment process at ATS Display Sp. z o. o.

I have read this document:

Date and signature of the declarant

ATS Display Sp. z o. o.

* strike out as appropriate