

Nortal Group

# Whistleblower policy

Where it *matters* most.

Nortal

# Table of contents

1. Whistleblower policy 3
1.1. Reporting responsibility 4
1.2. Affected persons 4
1.3. Reporting procedure 5
1.4. Investigation procedure (GROUP) 6
1.5. No retaliation 7
1.6. Protected activity and acting in good faith 8
1.7. Policy review 8
Annex 1: Areas falling under this policy and whistleblower protection 10
Annex 2: Sample report template 11
Annex 3: List of competent whistleblowing authorities (EU&UK) 13
Annex 4: Bulgaria - process of reviewing alerts 14
Annex 4a 15
Annex 4b 22
Annex 5: Poland - verification of reports and follow-up actions 28
Annex no 5a 30
Annex 5b: Specimen authorisation to process personal data 31
Annex 6 33
Annex 7 34
Document control 35
Revision history 35

# 1. Whistleblower policy

Nortal, meaning Nortal AS and it´s subsidiaries, is committed to maintaining its reputation for honesty, fairness, respect, responsibility, integrity, trust, and sound business judgment.

As **Employees** - meaning of employees - whether permanent, part time, fixed-term or temporary, or candidate, former employee and director or contracting party (consultant, contractor, internship, (unpaid) trainee, volunteer, supplier, etc.) of Nortal we practice honesty and integrity in fulfilling our responsibilities and we comply with all applicable laws and regulations. Our employees and contracting parties are our most important source of insight for revealing possible misconduct that needs to be corrected.

As part of its commitment to ethical and legal conduct, Nortal expects its Employees to bring to Nortal's attention all information about any ethical, financial, or legal concerns about Nortal or about known or reasonably suspected violations of this commitment by other individuals.

The purpose of the whistleblower protection is to provide a confidential way of reporting an irregularity without the whistleblower having to fear subsequent retaliatory measures. Whistleblower protection is based on the EU member state whistleblower regulations and the European Union Directive 2019/1937 on the Protection of Persons Reporting Violations of Union Law. The purpose of this policy is to encourage Émployees to report matters without any risk of subsequent victimisation, discrimination or disadvantage, and to ensure appropriate handling of the investigation. This policy aims to ensure that serious concerns are properly raised and addressed primarily within Nortal.

All concerns should be presented either to your manager, person responsible for the function in question, local compliance function or to the Compliance team according to this policy. This policy applies to anyone who is employed by or provides services to or has other contractual relations with any Nortal Group company except Nortal LLC in USA where the procedure is regulated by the Employee Handbook.

✓ **You may report any suspected violation of laws and regulations, unethical business conduct as well as violations of internal guidelines and policies. See the detailed list in Annex 1. You may also report concerns relating to physical violence, harassment, bullying, discrimination, sexual offences as well as health and safety concerns and retaliation against anyone for speaking up in good faith.**

✗ **Routine employment matters (such as dissatisfaction with salary conditions, benefits, performance appraisals, collegial difficulties etc.) should not be reported via the whistleblower channel. These concerns should instead be raised through other established channels (management or People&Culture). If you file a report that cannot be dealt with under the whistleblower policy, you will be informed and requested to go through the normal channels instead.**

All whistleblower reports submitted to Nortal qualifying for whistleblower protection under EU members state laws and the Directive 2019/1937 of the EU on the Protection of Persons Reporting Violations of Union Law are handled confidentially and your statutory whistleblower protection is guaranteed pursuant to the aforementioned applicable laws. Submitted reports that do not qualify for whistleblower protection under the applicable laws will however be dealt with discretely and in co-operation with the reporting person in the event the whistleblower is identifiable or can be deduced contextually.

## 1.1. Reporting responsibility

It is the responsibility of all Employees of Nortal to comply with Nortal's policies and to report violations or suspected violations of Nortal's policies or applicable law in accordance with this policy. This policy is intended to encourage and enable Employees to raise serious concerns within Nortal prior to seeking resolution outside of Nortal.

All Employees are urged to provide notice (hereinafter Notice) to Nortal in accordance with this policy to allow Nortal the reasonable opportunity, when appropriate, to take corrective action on any reported case. Where the possibility to use the internal whistleblower channel is not available, whistleblowers have the right to disclose a misconduct to the relevant authority outside Nortal. List of relevant authorities is available in Annex 3 and the method for disclosure is described in greater detail within the provided link.

Nortal expects all Employees or contracting parties to report any suspected violation of laws and regulations, unethical business conduct as well as violations of internal guidelines and policies regardless of the identity or position of the employee involved.

## 1.2. Affected persons

Persons affected by a report are the natural and legal persons to whom a violation is attributed when submitting the alert or persons with whom they are associated.

Always check the facts thoroughly before filing a report against someone. The remedy under this Policy is granted to the whistleblower provided that the whistleblower had reasonable cause to believe that the whistleblowing information submitted was correct at the time it was submitted and that such information falls under the scope of this Policy.

The persons concerned have the right to a defence and to a fair trial and are subject to the presumption of innocence. The persons concerned have the right to be heard, the right of access to documents and evidence concerning them, and the right to raise objections and to present and state new facts and evidence. The privacy rules also apply to protect the identity of the persons concerned.

Affected persons are entitled to compensation for all material and non-material damage where it is established that the whistleblower knowingly submitted false information or publicly disclosed false information, as well as when, according to the circumstances, he was obliged to assume that the information was false.

## 1.3. Reporting procedure

1.3.1. Any employee of Nortal may submit, on a confidential basis, if they so desire, any concerns regarding financial statement disclosures, accounting, internal accounting controls, auditing matters, or may disclose information about a criminal or administrative offence, violation of job duties or professional ethics norms, raising of threat or harm to public interest, other inappropriate conduct by a colleague and other infringements or violations or suspected violations (i. e. any actual or potential unlawful activities or abuse of Nortal's policies or applicable legal acts). A potential whistleblower does not need to have firm evidence of malpractice before expressing a misgiving. However, the whistleblower should have reasonable grounds to believe that the report is true and concerns should be submitted honestly and in good faith.

1.3.2. There are reporting channels in place on a local and Global level. Local channels are available for:

- **Bulgaria:** submit your report in writing, including by e-mail to kristina.brankova@pwrteams.com or verbally by agreeing with the Competent Person at tel.: +359 892 233 997. (Competent Person). Reporting in English or Bulgarian is permitted. For submitting your report, you may use the special Form for registering a report for infringements under the Whistleblowing Protection Act, approved by the Bulgarian Commission for Personal Data Protection (annexes 4a and 4b).
- **Colombia:** safespace@nortal.com
- **Poland:**
  - **By post** to the company's address, i.e., Nortal Poland Sp. z o.o., ul. Puszkarska 7k, 30-644 Kraków, with the annotation "TO THE HANDS OF the Country Manager – REPORT",
  - **to the dedicated reporting local inbox: whistleblowing.pl@nortal.com.**
  - Reporting in English or Polish is permitted.
  - The role of Report Receivers on behalf of the company is held by persons employed in the P&C Department and the Country Manager.
  - Please find the proposed sample of the report in Annex 2.

In case you submit your Report through local channel, Local management is responsible for the investigation of the matter according to annexes 4 and 5 of this Policy.

1.3.3. When you have chosen to present your concerns to the Global Compliance team they should be sent either:

- Via whistleblowing channel on Forms;
- via reporting e-mail myworries@nortal.com;
- In case the Notice concerns the action of one or more members of the Compliance team the Notice may be sent to other members of the Compliance team using their @nortal.com e-mail addresses. Compliance team members can be found here - https://nortal365.sharepoint.com/sites/compliance ;

- via post to:

  Nortal AS Compliance team

  Lõõtsa 6c, 11415 Tallinn, Estonia

- left in an envelope addressed to Compliance team to mailbox in front of Nortal Lõõtsa 6c building in Tallinn, Estonia.

Reporting language through global channel is firstly English. In case you feel more comfortable reporting in your local language (country of your employment) you can do so.

If you realize that you have provided incomplete or incorrect information, just make a new report in the system in which you refer to the previous report and describe what should be corrected.

Compliance team consists of Nortal´s internal legal counsels and compliance officers. In the whistleblowing Notice Nortal asks to indicate such information as: known circumstances of the specific misconduct (that a misconduct has been committed, is being committed or is likely to be committed, name surname and other details about the suspected person, etc.), the date when the whistleblower has known about the misconduct and related information, information about previous notices regarding this misconduct and received response, the whistleblower's name and surname (not mandatory), other related circumstances. Additionally, Nortal asks to submit all available evidence and related documents which may be useful in the investigation process. In case you want feedback about the investigation, please provide information for the Compliance team on how to contact you. See the proposed sample of the report in Annex 2. The whistleblower's identity will be kept confidential at all stages of the process in accordance with applicable law. Notices and data included in the notices are handled according to the Whistleblower privacy notice.

1.3.4. Access to whistleblower Notices presented through our Global whistleblowing channels is restricted to Nortal´s Compliance team. Every member of the team is bound by a confidentiality agreement. In case of an investigation, the team may include other people (including the person accused) and request information and expertise, also in confidence.

1.3.5. After receiving a Notice the Compliance team shall determine the appropriate method of investigation and inform, when possible, whistleblower about their decision. The whistleblower, when possible, shall be notified of the receipt of the report and if possible a decision to start or refuse to start investigation process within 5 business days after receiving the whistleblowing Notice.

1.3.6. Resolution of matters reported under the Whistleblower Policy will depend upon the gravity of the situation and the potential harm to Nortal that such incident may represent. Appropriate corrective and disciplinary action will be taken, including termination of employment and reporting to the authorities, as required by law. Feedback regarding the contemplated measures will be provided to an identifiable whistleblower no later than 3 months from receipt of the report

1.3.7. A whistleblower that is unable to submit a report to the compliance team may also submit a concern that qualifies for whistleblower protection under his/her member state law to a competent whistleblower authority. See annex 3 for details and for the reporting method please visit the local authority website.

## 1.4. Investigation procedure (GROUP)

1.4.1. All accepted Notices of alleged misconduct will be subject to a thorough investigation in accordance with this policy. Please see the investigation procedures for Bulgaria in Annex 4 and Poland Annex 5.

1.4.2. A Notice will not be investigated by someone who may be concerned or connected with

the misgiving.

1.4.3. The Compliance team will, when needed, submit follow-up questions via reporting channel.

1.4.4. The whistleblower's identity will be kept confidential at all stages of the process in accordance with applicable law, which protect the whistleblower from disclosures to third parties, to the person specified in the Notice or to the employee's line manager.

1.4.5. In cases of alleged criminal, administrative offences or other legal breach, the whistleblower will be informed that his/her identity may need to be disclosed during pre-trial or judicial proceedings according to applicable law. The Compliance team will inform the competent national authority about the suspect criminal, administrative offences or other legal breach within 2 business days after receiving the confirming information/evidences. If required by applicable national law, the reports to the national authorities and/or all communication with the national authorities should be in local language.

1.4.6. The rights of the individuals specified in a whistleblowing Notice are subject to applicable data protection laws. In cases of data subject's rights implementation, such individuals will receive information regarding the details of the processing of their personal data. However, such information will not contain any details regarding the identity of the person leaving the Notice. Individuals specified in a whistleblowing Notice may always request that inaccurate or incomplete personal data is corrected.

1.4.7. These rights are subject to any overriding safeguarding measures required to prevent the destruction of evidence or other obstructions to the processing and investigation of the Notice.

1.4.8. Without delay after the end of the investigation, the Compliance team will report the findings to, when possible, the whistleblower and depending on the impact of findings to Nortal, to the Group Management.

1.4.9. All whistleblowing Notices will be deleted when no longer needed for investigation, enforcement, pre-trial or judicial proceedings purposes. Deletion will be made within 30 days after the investigation have been closed or the final decisions taken by a court, or other competent authority have become effective.

1.4.10. Documentation from investigation and investigation reports (hereinafter Investigation reports) that are not erased may not contain any personal data and should therefore be anonymised; name and address must be removed together with any other information which directly or, in conjunction with other data, indirectly could identify the person.

1.4.11. The Compliance team has the right to retain documentation relating to a closed whistleblowing case in order to fulfil their reporting and archiving obligations according to the law and this policy.

1.4.12. Each case is entered into the Register of Notifications (excluding Bulgaria) (**Annex No. 6**), maintained by the Compliance team and responsible persons. Register of all reported cases are kept in Sharepoint accessible by Compliance team and responsible persons as per local regulation (Annex 5). According to the attorney ethics rules confidentiality under law applies. Investigation reports, and documents concerning closed cases not deleted after investigation are archived for 3 years from the date of completion.

## 1.5. No retaliation

No employee who in good faith reports a violation of Nortal's policies or law qualifying for whistleblower protection under applicable legislation shall suffer any countermeasures, including harassment, retaliation, or adverse employment consequence by the employer. This means that a whistleblower may not be dismissed, transferred to a lower position or some other place of work, be

intimidated, harassed, discriminated against, or threatened with retribution, nor is it allowed to limit their career opportunities, reduce their wages, change their working time, question their competence, or transmit negative information about them to other employees or take any other negative measures due to providing information to Nortal. It is also forbidden to adversely affect whistleblower's family members who work in any of Nortal Group company. Further, it is a violation of this policy for anyone, whether acting alone or on behalf of Nortal, to retaliate against any individual who gives a good-faith Notice (or whistleblower's family members) in accordance with this policy. An employee who retaliates against someone who has reported a violation in good faith may be subject to disciplinary action  including termination of employment, personal liability for damages or criminal investigation.

## 1.6. Protected activity and acting in good faith

Anyone within the scope of this policy reporting a violation or suspected violation of Nortal´s policies or applicable law or other misconduct must be acting in good faith and must have reasonable grounds for believing the information indicates a violation. Employees found to have knowingly made false accusations may be subject to disciplinary action, up to and including termination of employment.

## 1.7. Policy review

The Whistleblowing policy will be reviewed periodically (once a year) by the Compliance team, updated when any changes in the regulation occur and shall be approved by the COO of Nortal AS. A separate yearly report shall be presented to the Group Management of all reported cases. In case there are no Notices, report will not be compiled. Yearly reports shall be archived in Nortal´s document management system according to the rules set out in this policy.

Nortal Group whistleblower policy

# Annexes

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# Annex 1

## Areas falling under this policy and whistleblower protection

1. Actual or potential violation (action or omission) of the applicable laws binding Nortal Group companies, including, in particular, regulations concerning:
   - Public procurement,
   - Financial services, products, and markets,
   - Anti-money laundering and counter-terrorism financing,
   - Environmental protection,
   - Public health,
   - Consumer protection,
   - Privacy and personal data protection,
   - Network and information systems security,
   - the rules for payment of public state and municipal receivables and government units due under local legislation and the European Union,
   - The internal market of the European Union, including competition and state aid rules and corporate taxation,
   - a crime of a general nature, of which the person submitting the report has become aware in connection with the performance of his work or in the performance of his official duties.
   - and other violations in accordance with applicable laws binding respective Nortal Group company

2. Violation of Nortal's procedures, policies, regulations, including, in particular, guidelines described in the Code of Conduct, through failure to perform duties, abuse of power, breach of caution rules, committing a crime or offense, engaging in mobbing or discrimination.

# Annex 2

## Sample report template

### REPORT

| | |
|---|---|
| **DATE AND PLACE OF REPORT PREPARATION:** | |
| **FIRST NAME AND LAST NAME OF REPORTER:** | |
| **POSITION (employment contract):** | |
| **CONTACT DETAILS:** | |
| **CONTENT OF THE REPORT (template)** | |
| Details of the Person(s) who committed the legal violations that are the subject of your Report or contributed to their occurrence, or whose continued, uninterrupted actions may lead to their occurrence: | |
| FIRST NAME AND LAST NAME: | |
| POSITION (employment contract): | |
| Details of the Person(s) who are victims of the legal violations that are the subject of your Report or may become victims: | |
| FIRST NAME AND LAST NAME: | |
| POSITION (employment contract): | |
| LEGAL VIOLATIONS THAT ARE THE SUBJECT OF THE REPORT: | |
| | |
| **EVIDENCE:** | |
| | |

**DECLARATION OF THE REPORTING PERSON:**

I declare that by making this Report:

- I act in good faith,
- I have a reasonable belief that the allegations contained in the disclosed information are true,
- I do not make the report for personal gain,
- the disclosed information is accurate to the best of my knowledge and I have disclosed all known facts and circumstances related to the subject of the report,
- the report is made in the interest of the Company or the public interest.

Date and signature:

# Annex 3

## List of competent whistleblowing authorities (EU&UK)

- Bulgaria - **Commission for Personal Data Protection - https://www.cpdp.bg/en/**
- Estonia – Data Protection Inspectorate - Home | Data Protection Inspectorate (aki.ee)
- Finland - the Office of the Finnish Chancellor of Justice - Frontpage | Chancellor of Justice (oikeuskansleri.fi)
- Germany - The Federal Office of Justice - https://www.bundesjustizamt.de/DE/Home/Home_node.html
- Lithuania - The Public Prosecutor's Office - https://www.prokuraturos.lt/en/structure-and-contacts/contacts/regional-prosecutors-offices/4427
- Poland – **Regardless of making a Report using internal reporting channels, which the Company encourages, any Eligible Person or Reporter may also make an External Report, i.e., a report to the appropriate public authority:**
  - **National Labour Inspectorate: Jak złożyć skargę? - Państwowa Inspekcja Pracy (pip.gov.pl)**
  - **Ombudsman- government : Jak zgłosić się do Rzecznika Praw Obywatelskich? | Rzecznik Praw Obywatelskich (brpo.gov.pl)**
  - **UODO-Data Protection Authority: https://uodo.gov.pl/pl/83/155,**
  - **UOKIK-Office of Customer and Consumer Protection: Zgłoś naruszenie (uokik.gov.pl), including, where applicable, to the institutions, bodies, or organizational units of the European Union.**

- Serbia – Labour Inspectorate of the republic of Serbia - Инспекторат Републике Српске (vladars.net)
- United Kingdom –
  - **Business, finance, or fraud:**
    - The Bank of England - Whistleblowing and the Bank of England | Bank of England
    - Commissioners for HM Revenue and Customs ('HMRC') - HM Revenue & Customs - GOV.UK (www.gov.uk)
    - The Director of the Serious Fraud Office ('SFO') - Information for victims, witnesses and whistleblowers - Serious Fraud Office (sfo.gov.uk)
    - The FCA - Financial Conduct Authority | FCA
    - The Financial Reporting Council Limited ('FRC') and its conduct committee - Whistleblowing (frc.org.uk)
    - The Payment Systems Regulator ('PSR') - PSR approach to whistleblowing | Payment Systems Regulator
    - The BIS - Department for Business, Innovation & Skills - GOV.UK (www.gov.uk)
  - **Consumer protection:**
    - The Competition and Markets Authority ('CMA') - Whistleblowers at the CMA - GOV.UK (www.gov.uk)
  - **Data protection**
    - The ICO - https://ico.org.uk/

# Annex 4

## Bulgaria - process of reviewing alerts

Upon receipt of them, the signals are registered by the Competent Person in a special register in accordance with the instructions of the Republic of Bulgaria Commission for Personal Data Protection - CPDP. The competent person undertakes follow-up actions for an independent verification of the received signals, which may include one or more of the activities to: hear and speak with the person against whom the alert has been filed, accept his/her written explanations, collect and evaluate the evidence provided by him/her; provide the person concerned with all evidence collected and the opportunity to raise an objection and present evidence while respecting the protection of the reporting person; requests assistance from other persons and bodies in carrying out the verification, taking into account the confidentiality rules of the identity of the whistleblower and the person concerned; discuss the signal and the circumstances thereof with its sender; provide feedback to the sender of the signal within a period not exceeding 3 months after confirmation of its receipt; undertakes other actions to verify facts and circumstances within the scope of its competence.

Upon confirmation of the facts in the alert, the Competent Person may take actions within his competence to stop the violation or to prevent it, or propose to the company to take specific measures. The competent person may also refer the alert to competent external authorities or forward the alert to competent external authorities, notifying the sender thereof. In case evidence of a crime is established, the signal and the materials to it are sent without undue delay to the prosecutor's office.

The competent person may terminate the inspection where the violation for which the alert was issued is a minor case or when the alert is repeated with another alert for which an investigation has already been completed.

The competent person shall draw up a report on the inspection carried out, which shall be communicated to the sender of the alert and the persons concerned.

A special template form, approved by the central reporting authority (the Commission for personal data protection) shall be used for the reports (the template is available in Bulgarian and English (annex 4a and 4b). Oral signals shall be documented by the person/s handling reports by completing the template form.

A separate (for the Bulgarian entity) register of the signals shall be kept for each submitted signal. Such register shall include certain information (date of the report, person receiving the report, information about affected person, date/period of the breach, place where the breach has occurred, description of the deed, other circumstances, connection with other reports, feedback to the person submitted the report, follow-up actions taken, results of the report verification process, including the protection provided, retention period) and kept in a template form is approved by the Commission. The register shall be kept in confidential and secure manner.

For each eligible signal a special unique identification number (UIN) shall be assigned, which UIN is generated by the Commission on its website (currently on this link: https://signal-public.cpdp.bg/violations/public/uin).

The employee/s (team) responsible for investigation of the signals shall submit statistical information to the Commission on a regular basis (each year by January 31) for the previous year's signals in accordance with the procedure and forms set out by the Commission.

# Annex 4a

На основание чл. 15, ал. 2 от ЗЗЛПСПОИН
Утвърден с решение на КЗЛД от 19.04.2023 г.
Актуална версия към 13.12.2023 г.

**Р Е П У Б Л И К А  Б Ъ Л Г А Р И Я**
**КОМИСИЯ ЗА ЗАЩИТА НА ЛИЧНИТЕ ДАННИ**

| Регистрационен индекс и дата |
|---|
| ……/…… г. |

(попълва се от служителя, отговарящ за приемането и регистрирането на сигнала)

# ФОРМУЛЯР ЗА РЕГИСТРИРАНЕ НА СИГНАЛ

**ЗА ПОДАВАНЕ НА ИНФОРМАЦИЯ ЗА НАРУШЕНИЯ СЪГЛАСНО ЗАКОН ЗА ЗАЩИТА НА ЛИЦАТА, ПОДАВАЩИ СИГНАЛИ ИЛИ ПУБЛИЧНО ОПОВЕСТЯВАЩИ ИНФОРМАЦИЯ ЗА НАРУШЕНИЯ**

***ВАЖНО! Преди попълване на формуляра, моля да се запознаете с указанията на стр. 5 и 6.***

**Попълва се от служителя, приел сигнала**

| **УИН** | **Дата** |
|---|---|
| | |

(Уникален идентификационен номер – предоставя се от Централния орган)

**НАЧИН НА ПОДАВАНЕ**

☐ ПИСМЕН ☐ УСТЕН

☐ ЛИЧНО ☐ ЧРЕЗ ПЪЛНОМОЩНИК

**ДАННИ ЗА СЛУЖИТЕЛЯ, ПРИЕЛ И РЕГИСТРИРАЛ СИГНАЛА**

Име
(собствено, бащино и фамилно)

Длъжност

Месторабота
Наименование

Код по БУЛСТАТ/ЕИК

**Попълва се от сигнализиращото лице, в случай че то ползва формуляра като образец за подаване на сигнал**

**ЧАСТ I. ДАННИ ЗА СИГНАЛИЗИРАЩОТО ЛИЦЕ**

Име
(собствено, бащино и фамилно)

ДАННИ ЗА КОНТАКТ

| | |
|---|---|
| Област | |
| Населено място | |
| Адрес за кореспонденция | |
| Телефон | Електронна поща (ако има такава) |

| | |
|---|---|
| В КАЧЕСТВОТО МУ НА | ☐ работник по смисъла на чл. 45, пар. 1 от Договора за функционирането на Европейския съюз, включително работник, служител, държавен служител или друго лице, което полага наемен труд, независимо от характера на работата, от начина на заплащането и от източника на финансирането; |
| | ☐ лице със статут на самостоятелно заето лице по смисъла на чл. 49 от Договора за функционирането на Европейския съюз, включително лице, което полага труд без трудово правоотношение и/или упражнява свободна професия и/или занаятчийска дейност; |
| | ☐ доброволец, платен или неплатени стажант; |
| | ☐ съдружник, акционер, едноличен собственик на капитала, член на управителен или контролен орган на търговско дружество, член на одитния комитет на предприятие; |
| | ☐ лице, което работи за физическо или юридическо лице, изпълнители, негови подизпълнители или доставчици; |
| | ☐ лице, чието трудово или служебно правоотношение предстои да започне в случаи, в които информацията относно нарушенията е получена по време на процеса на подбор или други преддоговорни отношения; |
| | ☐ работник или служител, когато информацията е получена в рамките на трудово или служебно правоотношение, което е прекратено към момента на подаване на сигнала или на публичното оповестяване; |
| | |

## ЧАСТ II. СРЕЩУ КОГО СЕ ПОДАВА СИГНАЛЪТ

| | |
|---|---|
| **ИДЕНТИФИКАЦИЯ** (при сигнал срещу физическо лице) | |
| Име | (собствено, бащино и фамилно, ако е известно) |
| МЕСТОРАБОТА Наименование | |
| Код по БУЛСТАТ/ЕИК | |
| **ИДЕНТИФИКАЦИЯ** (при сигнал срещу държавни, общински органи или юридически лица) | |
| Наименование | |
| Код по БУЛСТАТ/ЕИК | |

## ЧАСТ III. ДАННИ ЗА НАРУШЕНИЕТО

| | | |
|---|---|---|
| **1. НАРУШЕНИЕТО Е СВЪРЗАНО С** (отбележете областта на нарушението) | | |
| ☐ | нарушение на българското законодателство или на актове на Европейския съюз в областта на: | |
| | ☐ | обществените поръчки; |
| | ☐ | финансовите услуги, продукти и пазари и предотвратяването на изпирането на пари и финансирането на тероризма; |
| | ☐ | безопасността и съответствието на продуктите; |
| | ☐ | безопасността на транспорта; |
| | ☐ | опазването на околната среда; |
| | ☐ | радиационната защита и ядрената безопасност; |
| | ☐ | безопасността на храните и фуражите, здравето на животните и хуманното отношение към тях; |
| | ☐ | общественото здраве; |
| | ☐ | защитата на потребителите; |

| | | |
|---|---|---|
| | ☐ | защитата на неприкосновеността на личния живот и личните данни; |
| | ☐ | сигурността на мрежите и информационните системи; |
| ☐ | нарушение, което засяга финансовите интереси на Европейския съюз по смисъла на чл. 325 от Договора за функционирането на Европейския съюз и допълнително уточнени в съответните мерки на Съюза; | |
| ☐ | нарушение на правилата на вътрешния пазар по смисъла на чл. 26, параграф 2 от Договора за функционирането на Европейския съюз, включително правилата на Европейския съюз и българското законодателство относно конкуренцията и държавните помощи; | |
| ☐ | нарушение, свързано с трансгранични данъчни схеми, чиято цел е да се получи данъчно предимство, което противоречи на предмета или на целта на приложимото право в областта на корпоративното данъчно облагане; | |
| ☐ | извършено престъпление от общ характер, за което сигнализиращото лице е узнало във връзка с извършване на своята работа или при изпълнение на служебните си задължения. | |
| ☐ | нарушения на българското законодателство в областта на: | |
| | ☐ | правилата за заплащане на дължими публични държавни и общински вземания; |
| | ☐ | трудовото законодателство; |
| | ☐ | законодателството, свързано с изпълнението на държавна служба. |

| **2. КОГА Е ИЗВЪРШЕНО НАРУШЕНИЕТО** | |
|---|---|
| Дата/ Период | |

**3. ОПИСАНИЕ НА НАРУШЕНИЕТО** (конкретни данни за нарушението или реалната опасност такова да бъде извършено)

| |
|---|
| |

**4. ОПИС НА ПРИЛОЖЕНИТЕ ДОКАЗАТЕЛСТВА**

| |
|---|
| |

## ЧАСТ IV. ЛИЦА, РАЗЛИЧНИ ОТ СИГНАЛИЗИРАЩОТО ЛИЦЕ, НА КОИТО ДА СЕ ПРЕДОСТАВИ ЗАЩИТА

*(ако са известни към момента на подаване на сигнала)*

| | |
|---|---|
| ☐ | лица, които помагат на сигнализиращото лице в процеса на подаване на сигнал и чиято помощ следва да е поверителна; |
| ☐ | лица, които са свързани посредством работата или роднини на сигнализиращото лице и които могат да бъдат подложени на ответни действия поради сигнализирането; |
| ☐ | юридически лица, в които сигнализиращото лице притежава дялово участие, за които работи или с които е свързано по друг начин в работен контекст[1]. |

ИЗБРОЯВАНЕ/ИДЕНТИФИЦИРАНЕ НА ЛИЦАТА, НА КОИТО ДА СЕ ПРЕДОСТАВИ ЗАЩИТА

| | |
|---|---|
| КАЧЕСТВО НА ЛИЦЕТО *(колега, роднина без ограничение в степените, юридическо лице, в което* | |

[1] Съгласно § 1, т. 4 от ДР на ЗЗЛПСПОИН „Работен контекст“ са настоящи или минали работни дейности в публичния или в частния сектор, чрез които, независимо от тяхното естество, лицата получават информация за нарушения и в рамките на които тези лица могат да бъдат подложени на ответни действия, ако подадат такава информация

| | |
|---|---|
| *сигнализиращото лице притежава дялово участие, за което работи или с които е свързано по друг начин в работен контекст)* | |
| Име (за физически лица) | (собствено, бащино и фамилно, ако е известно) |
| Наименование (за юридически лица) | Код по Булстат/ ЕИК<br>Представлявано от |
| ДАННИ ЗА КОНТАКТ<br>Населено място | |
| Адрес за кореспонденция | |
| Телефон | Електронен адрес (ако има такъв) |

**ЧАСТ V. ЛИЦА, КОИТО МОГАТ ДА ПОТВЪРДЯТ СЪОБЩЕНИТЕ ДАННИ ИЛИ ДА ПРЕДОСТАВЯТ ДОПЪЛНИТЕЛНА ИНФОРМАЦИЯ**

| | |
|---|---|
| Име (за физически лица) | (собствено, бащино и фамилно, ако е известно) |
| Наименование (за юридически лица) | Код по Булстат/ ЕИК<br>Представлявано от |
| ДАННИ ЗА КОНТАКТ<br>Населено място | |
| Адрес за кореспонденция | |
| Телефон | Електронен адрес (ако има такъв) |

**НАСТОЯЩИЯТ СИГНАЛ Е ПОДАДЕН ПО ВЪТРЕШЕН КАНАЛ:**
(попълва се само при подаване на сигнал до КЗЛД)

☐ ДА ☐ НЕ

**ПОКАНА ЗА ПОДПИСВАНЕ НА СИГНАЛА ОТ СИГНАЛИЗИРАЩОТО ЛИЦЕ**
(отбелязва се от служителя, приел и регистрирал сигнала)

☐ СЪГЛАСИЕ ☐ ОТКАЗ

**СИГНАЛЪТ Е ПРИЕТ И РЕГИСТРИРАН ОТ:**

……

*(име на служителя)*

**ДЛЪЖНОСТ: ……**

**ДАТА: .....**

**ПОДПИС: .....**

**СИГНАЛИЗИРАЩО ЛИЦЕ/ПЪЛНОМОЩНИК:**

**……**

*(име )*

**Вашият сигнал подлежи на проверка за достоверност на основание чл. 15, ал. 6 от ЗЗЛПСПОИН, вкл. по отношение на неговия автор (сигнализиращото лице). Когато има основателни съмнения във връзка със самоличността на сигнализиращото лице (вж. Част I от този формуляр), служителят, отговарящ за разглеждането на сигнала, може да поиска предоставянето на допълнителна информация, необходима за потвърждаване на самоличността му.**

**Ако се установят неверни или заблуждаващи твърдения за факти и/или след проверката се установи, че лицето, за което се твърди, че е подало този сигнал, не е неговият автор, сигналът и материалите по него ще бъдат препратени на Прокуратурата на Република България по компетентност.**

**ДАТА: .....**

**ПОДПИС: .....**

***Обща информация и указания за попълване:***

**1. Настоящият формуляр служи за регистриране на сигнали за нарушения чрез канал за вътрешно и/или външно подаване на сигнал.**

- **„Вътрешно подаване на сигнал“ (пред задължените субекти по чл. 12 от ЗЗЛПСПОИН[2]) е устно или писмено съобщаване на информация за нарушения в рамките на даден правен субект в частния или публичния сектор.**
- **„Външно подаване на сигнал“ (пред КЗЛД) е устно или писмено съобщаване на информация за нарушения на компетентните органи, съгласно ЗЗЛПСПОИН.**

**2. При попълването на формуляр, подаден до КЗЛД като външен канал, задължително се отбелязва дали сигналът е подаден и по Вътрешен канал.**

**3. ВАЖНО! Формулярът е предназначен за служебно ползване при регистрирането на сигнал от служителите, определени от задължените субекти, да отговарят за приемането и регистрирането на сигнали. Формулярът може да се ползва и от сигнализиращите лица като образец за подаване на сигнал. В този случай сигнализиращото лице попълва само Част I – V включително.**

**4. Формулярът е предназначен и за случаите на устно подаване на сигнал. В тези случаи служителят, определен да отговаря за приемането и регистрирането на сигнали, документира сигнала чрез попълване на формуляра. След попълване на формуляра служителят предлага на сигнализиращото лице да го подпише при желание от негова**

[2] Задължени субекти
Чл. 12. (*) (1) Задължени субекти по този закон са:
1. работодателите в публичния сектор с изключение на общините по ал. 2;
2. работодателите в частния сектор с 50 и повече работници или служители;

**страна и отбелязва неговото съгласие или отказ на съответното място във формуляра, като проверява неговата самоличност чрез представяне на документ за самоличност. Подписът следва да бъде положен в срок не по-късно от 7 дни, след поканата.**

**5. Разглеждат се сигнали, подадени от физическо лице, лично или чрез пълномощник с изрично писмено пълномощно (не е необходима нотариална заверка), чрез канал за вътрешно подаване на сигнал или канал за външно подаване на сигнал, или публично оповестили информация за нарушения в работен контекст.**

**6. При подаване на сигнал чрез пълномощник към сигнала се прилага пълномощното по т. 5 в оригинал.**

***<u>За служителя, приемащ и регистриращ сигнали:</u>***

**7. Получаването на Уникален идентификационен номер (УИН) е задължително при регистриране на сигнали за нуждите на канала за вътрешно подаване на сигнали. УИН се генерира от сайта на КЗЛД. За получаването на УИН служителят, отговарящ за приемането и регистрирането на сигнали, избира опция „Получаване на УИН“, след което въвежда следната информация:**

- **Наименование и ЕИК/БУЛСТАТ на работодателя, при когото е подаден сигналът;**
- **Идентификационни данни на служителя, отговарящ за приемането и регистрирането на сигнала;**
- **Предмет на сигнала (съответните области на нарушение);**
- **Начин на получаване (писмено или устно).**

**8. В указания от закона срок на сигнализиращото лице се предоставя информация за УИН и дата на регистриране на сигнала.**

**9. Регистрират се всички подадени сигнали, попадащи в обхвата на приложното поле на чл. 3 от ЗЗЛПСПОИН. Не се регистрират с УИН сигнали, от първоначалния преглед на които е очевидно, че касаят оплакване (жалби или сигнали) за нередности или неудовлетвореност на клиенти/потребители на съответните професионални или административни услуги на задължения субект.**

**10. По анонимни сигнали или сигнали, отнасящи се до нарушения, извършени преди повече от две години, не се образува производство.**

**11. Не се разглеждат сигнали, които не попадат в обхвата на ЗЗЛПСПОИН и съдържанието на които не дава основания да се приемат за правдоподобни.**

**12. Регистрирани сигнали, съдържащи очевидно неверни или заблуждаващи твърдения за факти, се връщат с указание към сигнализиращото лице за коригиране на твърденията и за отговорността, която носи за набедяване по чл. 286 от Наказателния кодекс.**

***<u>За сигнализиращото лице:</u>***

**13. Настоящият формуляр може да се ползва от сигнализиращото лице като образец за подаване на сигнал. В този случай сигнализиращото лице попълва само Част I – V включително.**

**14. В законоустановения срок след регистриране на сигнал, на сигнализиращото лице се предоставя информация за регистриране на сигнала и неговия УИН и дата. Всяка следваща информация или комуникация във връзка със сигнала се прилага към този УИН.**

---

3. работодателите в частния сектор независимо от броя на работниците или служителите, ако осъществяваната от тях дейност попада в приложното поле на актовете на Европейския съюз, посочени в част I, буква "Б" и част II от приложението към чл. 3, ал. 1 и 3.
(2) Общините с население под 10 000 души или по-малко от 50 работници или служители могат да споделят ресурси за получаване на сигнали за нарушения и за предприемане на последващи действия по тях при спазване на задължението за поверителност.
(3) Задължените субекти по ал. 1, т. 2 с персонал от 50 до 249 работници или служители могат да споделят ресурси за получаването на сигнали и за предприемане на последващи действия по тях при спазване изискванията по този закон да опазват поверителността, да дават обратна информация и да вземат мерки срещу нарушението, за което е подаден сигнал

**15. Всяка нова или непосочена при подаването на формуляра информация във връзка със сигнала може да бъде предоставена допълнително от сигнализиращото лице. При подаването ѝ се посочва получения за сигнала УИН.**

**16. Моля имайте предвид, че:**

- **По анонимни сигнали или сигнали, отнасящи се до нарушения, извършени преди повече от две години, не се образува производство.**
- **Не се разглеждат сигнали, които не попадат в обхвата на ЗЗЛПСПОИН и съдържанието на които не дава основания да се приемат за правдоподобни.**
- **Регистрирани сигнали, съдържащи очевидно неверни или заблуждаващи твърдения за факти, се връщат с указание към сигнализиращото лице за коригиране на твърденията и за отговорността, която носи за набедяване по чл. 286 от Наказателния кодекс.**

**ЗА ПОДАВАНЕ НА СИГНАЛИ ИЛИ ПУБЛИЧНО ОПОВЕСТЯВАНЕ НА НЕВЯРНА ИНФОРМАЦИЯ СЕ НОСИ АДМИНИСТРАТИВНОНАКАЗАТЕЛНА ОТГОВОРНОСТ ПО ЧЛ. 45 ОТ ЗЗЛПСПОИН.**

# Annex 4b

Pursuant to Article 15(2) of the Whistleblower Protection Act
Endorsed by the CPDP via a Decision of 19 April 2023



REPUBLIC OF BULGARIA
COMMISSION FOR PERSONAL DATA PROTECTION

| Registration index and date |
| --- |
| ……/…… |

(to be completed by the official responsible for the receipt and registration of the report)

# REPORT REGISTRATION FORM

## FOR THE SUBMISSION OF INFORMATION ON BREACHES UNDER THE WHISTLEBLOWER PROTECTION ACT

*IMPORTANT! Please read the instructions on pages 5 and 6 before completing the form.*

**To be completed by the official receiving the report**

| UIN | Date |
| --- | --- |
| | |

(Unique Identification Number – to be provided by the Central Authority)

**METHOD OF SUBMISSION**

☐ WRITTEN ☐ VERBAL

☐ IN PERSON ☐ VIA A PROXY

**DETAILS OF THE OFFICIAL RECEIVING, ACCEPTING AND REGISTERING THE REPORT**

Name
(forename, middle name and surname)

Position

Workplace

BULSTAT/UIC

**To be completed by the person submitting the report if they are using the form as a template for the report**

**PART I. DETAILS OF THE PERSON SUBMITTING THE REPORT**

Name
(forename, middle name and surname)

| CONTACT DATA | |
|---|---|
| Region | |
| Location | |
| Mailing Address | |
| Telephone | e-mail (if available) |
| | |

☐ I would like to receive a confirmation of the receipt of the report (to be completed only if the report is submitted to the CPDP)

| | |
|---|---|
| IN THEIR CAPACITY AS | ☐ a worker, employee, civil servant or any other person performing wage labour, irrespective of the nature of the work, method of payment and source of funding; |
| | ☐ a person working without an employment relationship and/or in a self-employed capacity and/or engaged in a craft activity |
| | ☐ a volunteer or trainee; |
| | ☐ a partner, shareholder, sole owner of the capital, member of a management or control body of a commercial company, member of the audit committee of an enterprise; |
| | ☐ a person working for a natural person or a legal entity, their subcontractors or suppliers; |
| | ☐ a job applicant who has participated in a competition or any other form of recruitment process and has become aware of a breach in that capacity; |
| | ☐ a worker or employee, when the information was obtained under an employment or official relationship that has been terminated by the time of the report submission or the public disclosure |
| | ☐ another capacity of the person reporting a breach that they became aware of in a work context[3].(please specify)..... |

## PART II. WHOM THE REPORT IS SUBMITTED AGAINST

| **IDENTIFICATION** (in the event of a report against a natural person) | |
|---|---|
| Name | (forename, middle name and surname) |
| Workplace | |
| BULSTAT/UIC | |
| **IDENTIFICATION** (in the event of a report against state or municipal authorities or legal entities) | |
| Name | |
| BULSTAT/UIC | |

## PART III. DETAILS OF THE BREACH

| **1. THE BREACH IS RELATED TO** (please mark the field where the breach has occurred) | |
|---|---|
| ☐ | a breach of Bulgarian law or of European Union acts in the field of: |
| ☐ | public procurement; |
| ☐ | financial services, products and markets and the prevention of money laundering and terrorist financing; |
| ☐ | product safety and compliance; |
| ☐ | transport safety; |
| ☐ | environmental protection; |
| ☐ | radiation protection and nuclear safety; |
| ☐ | food and feed safety, animal health and animal welfare; |
| ☐ | public health; |
| ☐ | consumer protection; |
| ☐ | privacy and personal data protection; |
| | network and information system safety; |

[3] Pursuant to §1, item 4 of the Further Provisions of the Whistleblower Protection Act, a "work context" means current and former work activities in the public or private sector through which, irrespective of their nature, persons obtain information about breaches and within which these persons can be subjected to repressive retaliation if they report such information.

| | | |
|---|---|---|
| | ☐ | |
| ☐ | a breach affecting the financial interests of the European Union under Article 325 of the Treaty on the Functioning of the European Union; | |
| ☐ | a breach of the rules of the internal market under Article 26(2) of the Treaty on the Functioning of the European Union, including the rules of the European Union and of Bulgarian law on competition and state aid; | |
| ☐ | a breach related to cross-border tax schemes intended to obtain a tax advantage that contradicts the subject matter or purpose of applicable law in the field of corporate taxation; | |
| ☐ | a general offence that the person submitting the report became aware of in conjunction with the performance of their work or official duties. | |
| ☐ | breaches of Bulgarian law in the field of: | |
| | ☐ | the rules for the payment of public state and municipal receivables due; |
| | ☐ | the labour market legislation; |
| | ☐ | the legislation related to the performance of civil services. |

| 2. WHEN HAS THE BREACH OCCURRED | |
|---|---|
| Date/Period | |

**3. DESCRIPTION OF THE BREACH** (specific data on the breach or of the genuine risk of the occurrence of such a breach)

| |
|---|
| |

**4. LIST OF THE ATTACHED EVIDENCE**

| |
|---|
| |

## PART IV. PERSONS OTHER THAN THE PERSON SUBMITTING THE REPORT WHO NEED PROTECTION

*(if known at the time when the report is submitted)*

| | |
|---|---|
| ☐ | persons assisting the person submitting the report in the course of the process; |
| ☐ | persons related to the person submitting the report[4] who could be subjected to retaliation as a result of the report; |
| ☐ | legal entities in which the person submitting the report has an equity participation, for which they are working or to which they are related in any other way in a work context. |

LISTING/IDENTIFICAITON OF THE PERSONS TO BE GRANTED PROTECTION

| | |
|---|---|
| CAPACITY OF THE PERSON *(a colleague, a relative – without limitation in degrees, a legal entity in which the person submitting the report has an equity participation, for which they are working or to which they are related in any other way in a work context)* | |
| Name (for natural persons) | |

[4] Under §1, item 9 of the Further Provisions of the Whistleblower Protection Act, "persons related to the whistleblower (person submitting the report)" means third persons who could be subjected to repressive retaliation in a work context, as colleagues or relatives – without limitation in degree.

| | |
|---|---|
| | (forename, middle name and surname, if known) |
| Name of the legal entity | BULSTAT/UIC<br>Represented by |
| CONTACT DATA | |
| Location | |
| Mailing Address | |
| Telephone | E-mail (if any) |

## PART V. PERSONS WHO CAN CONFIRM THE REPORTED DATA OR CAN PROVIDE FURTHER INFORMATION

| | |
|---|---|
| Name (for natural persons) | (forename, middle name and surname, if known) |
| Name of the legal entity | BULSTAT/UIC<br>Represented by |
| CONTACT DATA | |
| Location | |
| Mailing Address | |
| Telephone | E-mail (if any) |

**THE CURRENT REPORT IS SUBMITTED VIA AN INTERNAL REPORTING CHANNEL:**
(to be filled in only when the report is submitted to the CPDP)

☐ YES ☐ NO

**INVITATION TO THE PERSON SUBMITTING THE REPORT TO SIGN THE DOCUMENT**
(to be marked by the official receiving and registering the report)

☐ ACCEPT ☐ REFUSE

**THE REPORT WAS RECEIVED AND REGISTERED BY:**

……
*(name of the official)*

**POSITION:** ……

**DATE:** ……
**SIGNATURE:** ……

**PERSON SUBMITTING THE REPORT/PROXY:**

.....
*( name )*

DATE: .....
SIGNATURE: .....

*General Information and Completion Instructions:*

1. This form is intended for the registration of breach reports via an internal and/or external reporting channel:
- "Internal reporting of information" (to the obliged entities under Article 12 of the Whistleblower Protection Act[5]) means verbal or written communication of information about breaches within a legal entity in the private or public sector;
- "External reporting of information" (before the CPDP) means verbal or written communication of information about breaches to the competent authorities.

2. When completing the form that is to be submitted to the CPDP via the external reporting channel, it has to be indicated whether the report is submitted via an internal reporting channel, as well.

3. IMPORTANT! The form is intended for official use related to the registration of a report by the officials designated by the obliged entities, responsible for the reception and registration of such reports. The form can also be used by the persons submitting reports as a template for a report. In this case the person submitting the report only completes Parts I —V (inclusive).

4. The form is also intended for cases of verbal reporting. In such cases the official designated for the reception and registration of reports documents the report by completing the form. After the completion of the form the official invites the person submitting the report to sign it, if they consent to do so, and marks their consent or refusal in the respective part of the form. The signature must be affixed within 7 days of the invitation.

5. Reports are reviewed when submitted by an individual, in person or via a proxy with an express written power of attorney (no notarisation required), via an external reporting channel or an internal reporting channel, or via public disclosure of information about breaches in a work context.

6. When a report is submitted via a proxy, the original copy of the power of attorney under item 4 must be attached.

*For the official receiving and registering reports:*

7. Obtaining a Unique Identification Number is mandatory when registering reports for the purposes of the internal reporting channel. A UIN is generated at CPDP's website. In order to obtain a UIN the official responsible for the reception and registration of reports selects the "Obtain a UIN" option and then enters the following information:
- Name and UIC/BULSTAT of the employer to whom the report was submitted;
- Identification data of the official responsible for the reception and registration of the report;
- Subject matter of the report (respective fields of the breach);
- Method of submission (written or verbal).

8. Within the time frame envisaged by law, the person submitting the report is provided with information about the UIN and the registration date of the report.

9. All submitted reports are registered. The circumstances under items 9—11 of these instructions are considered after the completion of the registration and the obtaining of a UIN.

[5] Obliged entities
Article 12. (*) (1) The obliged entities under this Act shall be the following:
1. employers in the public sector, with the exception of municipalities under Paragraph 2;
2. employers in the private sector with 50 and more workers or employees;
3. employers in the private sector irrespective of the number of their workers or employees if the business activities carried out by them fall within the scope of the legal acts of the European Union specified in Part I-B and Part II of the annex to Article 3(1) and Article 3(3).
(2) Municipalities with a population under 10 000 or less than 50 workers or employees can share resources for the reception of breach reports and follow-up actions on them, provided that they observe the confidentiality obligations.
(3) Obliged entities under Paragraph 1(2) with a total number of workers or employees of 50 to 249 can use a common internal reporting channel, by designating one person or dedicated unit in line with Article 14.

10. No proceedings are launched for anonymous reports and reports related to breaches occurring more than two years ago.

11. Reports are not examined if they do not fall within the scope of the Whistleblower Protection Act or if their content does not provide convincing reasons to perceive them as plausible.

12. Registered reports containing manifestly false or misleading statements and facts are returned with an instruction to the person submitting the report to make corrections to the statements, reminding them of the liability they bear for false accusations under Article 286 of the Criminal Code.

*For the person submitting the report:*

13. This form can be used by the persons submitting a report as a template. In this case the person submitting the report only completes Parts I —V (inclusive).

14. Within the statutory time limit after the registration of a report, the person submitting the report is provided with information about the registration of the report and its UIN and date. Any subsequent information or communication related to the report is appended under this UIN.

15. Any new information,or information that was not previously stated in the form at the time of its submission can be provided additionally by the person submitting the report. When it is submitted they must specify the UIN obtained for the initial report.

16. Please, keep in mind that:

- No proceedings are launched for anonymous reports and reports related to breaches occurring more than two years ago.
- Registered reports are not examined if they do not fall within the scope of the Whistleblower Protection Act or if their content does not provide convincing reasons to perceive them as plausible.
- Registered reports containing manifestly false or misleading statement and facts are returned with an instruction to the person submitting the report to make corrections to the statements, reminding them of the liability they bear for false accusations under Article 286 of the Criminal Code.

THE SUBMISSION OF REPORTS OR THE PUBLIC DISCLOSURE OF FALSE INFORMATION IS SUBJECT TO ADMINISTRATIVE CRIMINAL LIABILITY UNDER ARTICLE 45 OF THE WHISTLEBLOWER PROTECTION ACT.

# Annex 5

## Poland - verification of reports and follow-up actions

1. Upon receiving a Report, the Report Receiver, maintaining confidentiality (Statement – **Annex no. 5 a**), promptly conducts a preliminary verification of the Report to determine its validity and plan further actions. The Report Receiver is obligated to verify the Report impartially.

2. If there is no basis for the Report, the Report Receiver does not undertake further verification actions and promptly informs the Reporter about the conclusion of the proceedings, providing the appropriate justification. Reports are considered unfounded primarily if they do not indicate that an Irregularity occurred or if the provided information is insufficient for verification and case management.

3. If the preliminary verification of the validity of the Report is positive, i.e., it raises reasonable suspicion that an Irregularity might have occurred, the Report Receiver promptly takes further actions, such as:

    3.1. Secures materials that could serve as evidence of the Irregularity, especially by securing original digital media and creating their copies, saving scanned information and documents on hard drives or computer memory,
    3.2. If necessary, contacts the Reporter to obtain additional information, if possible,
    3.3. Identifies the organizational unit in the Company (department, person) responsible for the Irregularity,
    3.4. Informs about the Report simultaneously the Country Manager, Head of People & Culture Poland, and, if necessary, a member of the Company's management board to whom the relevant organizational unit in the Company reports, according to the organizational structure,
    3.5. if necessary, informs the Management Board about the need to convene a meeting of the appropriate body of the Company,
    3.6. prepares a protocol regarding the Report along with information on the actions taken, including, among other things, an assessment of the risk of violating legal regulations arising from the reported Irregularity, based on their knowledge.

4. In the case of Reports concerning:

    4.1. **a member of the Company's Management Board**, the Report Receiver informs the Global Compliance team via myworries@nortal.com. Further actions in such a case are taken in consultation with the aforementioned.

5. If the Notification concerns an Irregularity involving specialized issues (beyond the knowledge of the Receiver of the Notification), the Receiver, after consultation with the appropriate person (listed in point IV 3 d), and maintaining confidentiality, consults with other individuals within the Company who have the relevant knowledge or with external entities serving the Company, particularly accounting or legal services.

6. The personal data of the Whistleblower, the person to whom the notification pertains and other third parties indicated in the notification may be accessed only by persons holding an authorisation, a specimen of which is attached as Annex 5 b.

7. In the case of the use of specialised consultancy (e.g. in the form of internal or external legal advice) referred to in point IV 5, within the framework of which it is necessary for this entity to have access to the data of the Whistleblower or other personal data, an agreement on entrustment of personal data processing should be concluded with this entity, as referred to in Art. 28 of 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 the repeal of Directive 95/46/EC (General Data Protection Regulation) or otherwise ensure compliance with data protection legislation.

8. Employees and any other individuals cooperating with the Company, based on agreements other than an employment contract, should, as far as possible, cooperate with the Receiver of the Notification in fulfilling the obligations arising from the Regulations.

9. After conducting the explanatory proceedings, if justified by the circumstances of the case, the Receiver of the Notification presents recommendations for further actions.

10. During further proceedings, the transmitted documents are analyzed, and decisions are recommended and made on how to rectify the Irregularity.

11. Follow-up actions, including internal explanatory proceedings and the adoption of appropriate decisions by the Receiver of the Notification or the Company, should be carried out within a maximum period of 3 months from the receipt of the Notification.

12. After the completion of the Follow-up Actions, but no later than 3 months after confirming the receipt of the Notification, the Receiver of the Notification provides (as far as possible) the Reporter with feedback regarding the conducted proceedings and actions taken to rectify the Irregularity (or justification for the lack thereof).

## 13. REPORT REGISTRY

13.1. Each Notification is entered into the Register of Notifications (**Annex No. 6**), maintained by the Company and managed by the Receiver of the Notification, in written or electronic form.

13.2. The following data are collected in the Register of Notifications:

- Notification number,
- date of the notification,
- subject of the violation,
- personal data of the Reporter and the person to whom the Notification pertains, necessary for identifying these individuals,
- date of internal notification,
- information on the follow-up actions taken,
- remarks (including additional actions taken in handling the notification),
- case closing date,
- expiration date.

13.3. Personal Data and other information contained in the Register are stored for a **period of 3 years after the end of the calendar year** in which the follow-up actions were completed or after the completion of proceedings initiated by these actions.

13.4. The Reciever of the Notification prepares and sends at the end of each quarter , an anonymized report including a summary of Notifications and information on the Follow-up Actions taken to the Group Compliance officer to be reported to the Group Leadership Team.

13.5. The Receiver of the Notification prepares and sends to the Management Board, after the end of each calendar year, an anonymized report including a summary of Notifications and information on the Follow-up Actions taken.

13.6. The Receiver of the Notification prepares and sends to the Country Manager, Head of People & Culture Poland an anonymized report including a summary of notifications and information on the Follow-up Actions taken.

# Annex no 5a

.....

First name and surname

**Participant's Statement for Clarification Meetings or Other Actions Taken During the Investigative Procedure**

I hereby declare that, as a participant in clarification meetings or other actions conducted within the framework of the investigative procedure, I commit to maintaining complete confidentiality regarding the reporting of violations and the conduct of the investigative procedure. This also applies to individuals involved in the process.

Signature:

.....

# Annex 5b

## Specimen authorisation to process personal data

### 1 Model authorisation for persons accepting and verifying notifications

.....

Place and date

Authorisation to process personal data at Nortal Poland Sp. z o.o. (Whistleblower Protection - Report takers and verifiers)

With effect from dd-mm-yyyy, I authorise you to enter your name and surname to process information and personal data necessary to receive and verify internal notifications regarding violations of the law and to take follow-up actions, in particular to process the data of the whistleblower, the person to whom the notification relates and a third person indicated in the notification. The authorisation only covers personal data necessary for the performance of activities/tasks imposed on you under the Whistleblowing Regulations (Signaller 2024) at Nortal Poland Sp. z o.o..

The authorisation applies to the processing of personal data in both traditional (paper) and electronic form. The authorisation is granted in order to perform the tasks entrusted to you.

It obliges you to comply with the regulations concerning the protection of personal data, in particular the Regulation of the European Parliament and of the Council (EU) 2016/679 of 27 April 2016 as well as the Personal Data Security Policy implemented by the data controller.

.....

Signature of the Controller or of the person authorised to act on behalf of the Controller

**Declaration of Confidentiality**

I confirm that I have been made aware of the legislation relating to the protection of personal data, in particular Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 and the Personal Data Protection Policy implemented by the Data Controller.

I undertake to process the information and personal data that I may obtain in the course of receiving and verifying internal applications, and to follow up in accordance with the applicable law, and in particular I undertake to:

- Maintain the confidentiality of the information and personal data to which I will have access, both during and after the termination of my employment/legal relationship with Nortal Poland Sp. z o.o.
- To use personal data only to the extent and for the purposes provided for in this authorization.
- Protect my personal data against theft, loss and against unauthorised access.
- Keep in confidence the ways of securing personal data

.....

Signature of Authorised Person

## 2 Model authorisation for persons verifying notifications

.....

Place and date

Authorisation to process personal data at Pwrteamsw Pwrteams Poland Sp. z o.o. (Whistleblower Protection - Report Verifiers)

With effect from dd-mm-yyyy, I authorise you to enter your name and surname to process information and personal data necessary for the verification of internal notifications regarding violations of the law and to take follow-up actions, in particular to process the data of the whistleblower, the person affected by the notification and the third party indicated in the notification. The authorisation only covers personal data necessary for the performance of activities/tasks imposed on you under the Whistleblowing Regulations (Signaller 2024) at Pwrteams Poland Sp. z o.o..

The authorisation applies to the processing of personal data in both traditional (paper) and electronic form. The authorisation is granted in order to perform the tasks entrusted to you.

It obliges you to comply with the regulations concerning the protection of personal data, in particular the Regulation of the European Parliament and of the Council (EU) 2016/679 of 27 April 2016 as well as the Personal Data Security Policy implemented by the data controller.

.....

Signature of the Personal Data Controller or the person authorised to act on his/her behalf

# Annex 6

**REPORT REGISTRY** (Report Registry stored in Nortal's internal systems)

| Report Number | Date of Report | Subject of Violation | Reporter's Details | Details of the Person Concerned | Findings Including Information on Follow-Up Actions | Remarks (e.g., additional actions taken in connection with handling the report) | Date of Case Closure | Expiration/Deletion Date: *3 years from the date of case closure* |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

# Annex 7

.....
First name and surname

**Acknowledgment of Familiarization with the Whistleblowing Policy and Protection of Reporters**

I declare that I have familiarized myself with the provisions of the Whistleblowing Policy and Protection of Reporters (whistleblowers) at Nortal Group, as introduced by the Regulation dated ....., understand its content, acknowledge it, and commit to adhering to the principles contained therein.

Signature:

.....

**To be signed by all employees under employment contracts and individuals providing services based on civil law contracts for Nortal Poland Sp. z o.o. and Nortal d.o.o.*

# Document control

| | |
|---|---|
| Title | Nortal Group whistleblower policy |
| Applies to | Nortal Group, except Nortal LLC (USA) |
| Date prepared | 05.10.2026 |
| Valid for | Until updated |

# Revision history

| VERSION | DATE | REVISION AUTHOR | SUMMARY OF CHANGES |
|---|---|---|---|
| 1.1 | 29.10.2019 | Kadri Riisalu, Jaanus Erlemann | Introduction of Whistleblower policy |
| 1.2 | 01.01.2021 | Lisa Bork, Kadri Riisalu | Integration compliance officer to the process, adjusting the regulation about reporting language |
| 1.3 | 17.12.2023 | Klaudia Lorek, Tanja Bäthge, Veli Sinda, Kadri Riisalu | Implementing local regulations into the policy, updating reporting channels, qualifying whistleblower notices that are subject to protection, added prohibition for retaliatory measures by employer and added references to local authority reporting methods, added feedback deadline |
| 1.4 | 17.09.2024 | Agnieszka Dominik, Peter Yankov, Kadri Riisalu | Updating local reporting channels and procedures for Bulgaria and Poland |
| 1.5 | 11.05.2026 | Kadri Riisalu | Updating local reporting channel for Colombia |
| 1.6 | 05.10.2026 | Kadri Riisalu | Updating local reporting channel for Poland |