

# How to report irregularities?



PROFIT4YOU  
WARTOŚCIĄ SĄ LUDZIE

RULES ON WHISTLEBLOWING

# Contents page

- I. WHAT IS THE PURPOSE OF INTRODUCING THE RULES FOR REPORTING IRREGULARITIES (THE WHISTLEBLOWING RULES)?
- II. WHAT TYPES OF IRREGULARITIES CAN BE REPORTED?
- III. WHO CAN REPORT AN IRREGULARITY?
- IV. HOW DO I REPORT AN IRREGULARITY?
- V. WHAT INFORMATION SHOULD BE INCLUDED IN THE REPORT?
- VI. WHAT HAPPENS TO THE REPORT?
- VII. HOW WE REGISTER A REPORT
- VIII. PROHIBITION OF RETALIATION
- IX. REPORT TRUTHFUL INFORMATION
- X. EXTERNAL REPORTS
- XI. PROTECTION OF PERSONAL DATA

## I. WHAT IS THE PURPOSE OF INTRODUCING THE RULES FOR REPORTING IRREGULARITIES?

The Whistleblowing Rules apply at PROFIT4YOU Sp. z o.o. and implement the obligations arising from Directive 2019/1937 of the European Parliament and of the Council (EU).

The purpose of introducing a whistleblowing policy at PROFIT4YOU Sp. z o.o. is to provide an effective system to enable employees and colleagues to report any irregularities, including illegal activities, in a safe and confidential manner and to protect whistleblowers from retaliation. The system is designed to promote integrity, transparency and compliance with the law and to minimise the risk of irregularities in the Company's operations.

## II. WHAT TYPES OF IRREGULARITIES CAN BE REPORTED?

The integrity and transparency of our business operations is a priority for us, and we are therefore keen to know about breaches of the law.

If you notice irregularities or violations that fall within the scope of the law, you have the right to report them. Only irregularities that relate to matters specified in the law, such as a breach of the law, are reportable.

A breach of the law is an act or omission that is unlawful or intended to circumvent the law, concerning:

- corruption;
- public procurement;
- services, products and financial markets;
- anti-money laundering and counter-terrorist financing;
- product safety and compliance;
- transport safety;
- environment protection;
- radiological protection and nuclear safety;
- food and feed safety;
- animal health and welfare;
- public health;
- consumer protection;
- privacy and data protection;
- security of ICT networks and systems;
- financial interests of the State Treasury of the Republic of Poland, local government unit and the European Union;
- internal market of the European Union, including public law competition and state aid rules and corporate taxation;

- constitutional freedoms and rights of the human being and the citizen - occurring in the relations of the individual with public authorities and not related to the fields indicated in points 1-16.

### III. WHO CAN REPORT AN IRREGULARITY?

According to the whistleblower act, irregularities can be reported by persons who are connected with PROFIT4YOU Sp. z o.o. in a specific manner. These include current and former employees, co-workers, contractors (persons performing work on the basis of a civil law contract), as well as persons applying for employment (candidates) at PROFIT4YOU Sp. z o.o.

### IV. HOW DO I REPORT AN IRREGULARITY?

Report can be made:

- In electronic form by sending an e-mail to: [zgloszenie@profit4you.pl](mailto:zgloszenie@profit4you.pl), and
- In verbal form – at the request of the reporting person – in person at the registered office of PROFIT4YOU Sp. z o.o.

### V. WHAT INFORMATION SHOULD BE INCLUDED IN THE REPORT?

- What the irregularity consisted of and what resulted in it,
- Date and place where the irregularity occurred,
- Who is responsible for the irregularity?
- Proof (if available),
- Name and surname,
- Address and contact number or e-mail address for contact..

---

**Remember! The more information you include in your report, the more effectively we will be able to help you rectify the irregularity.**

---

## **VI. WHAT HAPPENS TO THE REPORT?**

- Once you have submitted your report, you will receive a message from us confirming that your application has reached us. You will receive reply from us within 7 days of your application.
- Your application will be given a number so that you can check the status of your application by contacting us by telephone or e-mail.
- The submitted report is forwarded to authorised persons, who will carry out a detailed analysis and take further steps in the procedure.
- In accordance with the Whistleblower Act, you will receive feedback from us on your report within a maximum of 3 months of its submission.
- Your report is received and analysed by authorised persons who act in an impartial manner and will make every effort to carry out a fair analysis and take appropriate action.
- Upon analysis and confirmation of irregularities, Profit4you Sp. z o.o. will take corrective action and implement preventive measures to eliminate the risk of similar irregularities in the future.
- If the notification does not relate to a violation of the law in accordance with the Act or is incomplete, you will be informed of this fact.

---

**Important! The persons responsible for receiving and handling reports are duly authorised and have committed to confidentiality, as required by the Whistleblower Act.**

---

## VII. HOW WE REGISTER A REPORT?

Pursuant to the Whistleblower Act, the Company is required to keep a register of internal reports, and data related to a report should be kept for at least 3 years after the conclusion of the investigation of the report. This period may be longer if the law requires a longer retention period or if it is necessary to keep the data in order to secure claims or defend against claims.

## VIII. PROHIBITION OF RETALIATION

The prohibition on retaliation means that a whistleblower who has reported wrongdoing cannot face negative consequences such as dismissal, reduction in pay or other forms of discrimination. Any retaliation against a whistleblower is prohibited and subject to liability under the law.

---

**REMEMBER! The company is grateful if you report irregularities that occur and does not retaliate against those who report.**

---

## IX. REPORT TRUTHFUL INFORMATION

Always be reasonable and only provide truthful information. Reports of irregularities should be based on facts to avoid unfounded accusations.

## X. EXTERNAL REPORTS

According to the Act, an external report is a whistleblowing report addressed to the Ombudsman or the relevant public authority if the organisation's internal reporting

procedures are unsuccessful or if the report concerns serious violations requiring the intervention of external institutions.

## XI. PROTECTION OF PERSONAL DATA

- All applications are treated confidentially and personal data is processed in accordance with the provisions of the Personal Data Protection Act (RODO) and Profit4you Sp. z o.o. internal policies.
- We may only disclose the data provided to authorised bodies or persons in accordance with applicable law.
- Personal data and other information in the register of internal notifications shall be retained for a period of 3 years after the end of the calendar year in which the follow-up actions have been completed or the proceedings initiated by those actions have been terminated.
- The persons authorised to receive applications have received appropriate training in data protection. In addition, they are obliged to maintain confidentiality.
- We take the necessary measures to protect personal data against unauthorised dissemination.

---

**Together we protect integrity.**

---