

Internal Reporting and Follow-up Actions Procedure

at Circle K Polska sp. z o.o.

I. General Provisions

1. The Internal Reporting and Follow-up Actions Procedure, hereinafter referred to as the '**Procedure**', defines the procedure for receiving internal reports on information about violations of law at Circle K Polska sp. z o.o. as well as for taking follow-up actions in connection with such reports.
2. The procedure is intended to introduce transparent rules for disclosing cases of irregularities, taking appropriate follow-up actions in connection with the violations and protecting the Whistleblower.
3. The Procedure applies to a Whistleblower who makes an Internal Report in a Work-related Context, irrespective of the legal relationship underlying their work.
4. The protection provided for under the Procedure applies to the Whistleblower from the moment of making an Internal Report, provided that the Whistleblower had reasonable grounds to believe that the information being the subject of the Internal Report was true at the moment of making it and constituted Information on a violation of law.
5. The protection provided by the Procedure does not apply to a Whistleblower who knowingly makes an Internal Report knowing that a violation has not occurred (bad faith).
6. A Whistleblower may also report a violation of the law in any case to the Ombudsman or to a public body, without following this Procedure for making Internal Reports. External Reports are received by the Ombudsman or other public body whose jurisdiction includes taking appropriate follow-up action covering the subject of the report. Where appropriate, external reports shall also be made to European Union institutions, bodies, offices or agencies.
7. Where a violation of the law can be effectively remedied within the organisational structure of Circle K Polska sp. z o.o., an Internal Report is encouraged.

II. Definitions

1. **Follow-up action** – action taken by Circle K Polska sp. z o.o in order to assess the truthfulness of the information contained in the Internal Report and to counteract the violation of law which is the subject of such report, in particular by investigation, opening of control or administrative proceedings, filing of charges, action taken to recover funds or closure of proceedings carried out under the Procedure;
2. **Retaliatory action** – a direct or indirect action or omission in a Work-related Context that is caused by an Internal Report and that violates or is likely to violate the rights of the Whistleblower or causes

or is likely to cause unjustified harm to the Whistleblower, including the unjustified initiation of proceedings against the Whistleblower;

3. **Information on a violation of law** – information, including a reasonable suspicion, concerning an actual or potential violation of law that has occurred or is likely to occur at Circle K Polska sp. z o.o., of which the Whistleblower has become aware in a Work-related Context, or information concerning an attempt to conceal such a violation of law;
4. **Feedback** – information provided to the Whistleblower on follow-up actions planned or taken and the reasons for such actions;
5. **Ethics Committee** – a designated internal organisational unit, consisting of at least 3 impartial members elected by the Management Board of Circle K Polska sp. z o.o., whose tasks include receiving Internal Reports, including requesting additional information from the Whistleblower if necessary, and taking Follow-up Action;
6. **Work-related Context** – past, present or future actions related to the performance of work on the basis of the employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of functions in Circle K Polska sp. z o.o. or on behalf of Circle K Polska sp. z o.o., within the framework of which the Information on Violation of Law has been obtained and there is a possibility of experiencing Retaliatory Actions;
7. **Person concerned by the report** – a natural person, a legal person or an organisational unit without legal personality, indicated in the Internal Report as the person who committed the violation of the law, or as a person with whom the person who committed the violation of the law is associated;
8. **Person assisting with the report** – an individual who assists the Whistleblower with the Internal Report in a Work-related Context and whose assistance should not be disclosed;
9. **Person associated with the Whistleblower** – means an individual who may experience Retaliation, including a co-worker or family member of the Whistleblower;
10. **Whistleblower** – an individual who reports or publicly discloses Information about a violation of the law obtained in a Work-related Context, including: employee, temporary employee, person providing work on a basis other than employment, including under a civil law contract, entrepreneur, proxy, shareholder or partner, member of a body of a legal entity or unincorporated entity, person providing work under the supervision and direction of a contractor, subcontractor or supplier, trainee, volunteer, apprentice. A Whistleblower shall also be deemed to be an individual making a report prior to the commencement of an employment relationship or other legal relationship constituting the basis for the provision of work or services or performance of functions at Circle K Polska sp. z o.o. and an individual making a report upon termination of an employment relationship

or other legal relationship constituting the basis for the provision of work or services or performance of functions at Circle K Polska sp. z o.o.;

11. **Internal report** – a verbal or written internal report submitted in accordance with this Procedure;
12. **External report** – a verbal or written communication to the Ombudsman or a public authority of a violation of law.

III. Subject Matter of an Internal Report

The subject matter of an Internal Report may be acts or omissions that are unlawful or intended to circumvent the law relating to:

- 1) corruption;
- 2) public procurement;
- 3) financial services, products and markets;
- 4) anti-money laundering and countering the financing of terrorism;
- 5) product safety and compliance;
- 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) protection of privacy and personal data;
- 14) security of ICT networks and systems.

IV. Internal Reporting Procedure

1. A Whistleblower may make an Internal Report in one of the following ways:
 - 1) electronically – via the form available on the website at: <https://secure.ethicspoint.eu/>;
 - 2) in writing – in a sealed envelope delivered by internal or external mail marked 'Ethics Committee', placed in another sealed envelope, addressed to: Circle K Polska sp. z o.o., ul. Puławska 86, 02-603 Warsaw;
 - 3) orally – via a dedicated toll-free helpline at no: 0-0-800-4912010.
2. At the request of the Whistleblower, an oral report may be made during a face-to-face meeting organised within 14 days of receipt of such a request. In such a case, with the Whistleblower's consent, the report shall be documented in the form of a searchable recording of the conversation or minutes of the meeting, reproducing its exact course, prepared by the Ethics Committee.
3. A member of the Ethics Committee present at the meeting takes minutes concerning the receipt of the report. The Whistleblower may verify, correct and approve such minutes.
4. For reliable verification of the report made by the Whistleblower and effective follow-up, the report should contain at least:
 - 1) the personal data of the Whistleblower and the Person concerned by the report;
 - 2) the contact address of the Whistleblower;
 - 3) a description of the subject matter of the violation, as accurate as possible;
 - 4) a description of the Work-related Context that made the reported violation possible;
 - 5) an indication of the reasonable grounds that made it possible to conclude that the information about the violation is true.
5. Internal report can also be made anonymously by submitting a report via the dedicated toll-free hotline at no: 0-0-800-4912010 or electronically via the form available on the website at: <https://secure.ethicspoint.eu/>.
6. Internal reports made anonymously, containing information that, upon verification, proves to be unreliable or of unverifiable content, will not be considered.
7. Within 7 days of receiving an Internal Report, the Ethics Committee shall forward an acknowledgement of the Internal Report to the Whistleblower, unless the Whistleblower has not

provided a contact address to which the acknowledgement should be forwarded.

V. Procedure for dealing with Internal Reports

1. Internal Reports are received by a designated member of the Ethics Committee, who performs an initial verification of the report by determining whether the report meets the conditions set out in this Procedure. If there is a need to supplement or clarify the information contained in an Internal Report, a member of the Ethics Committee shall contact the Whistleblower, if possible.
2. The Ethics Committee will, as a general rule, investigate all aspects of the Whistleblowing deemed necessary for consideration. The Ethics Committee will separately hear the Whistleblower (provided that the report is made on a non-anonymous basis) and the person(s) doing the work concerned, ensuring that their identity and other personal data are protected and that their fundamental rights and obligations are protected. The Whistleblower, during this procedure, may be accompanied by a professional representative of his/her choice (lawyer or solicitor).
3. The Ethics Committee may refrain from dealing with a report that is the subject of an earlier report by the same or another Whistleblower if no significant new information on violations is included compared to the earlier report. The Ethics Committee shall inform the Whistleblower that the Internal Report has been left unprocessed, stating the reasons, and in the event of a subsequent Internal Report by the same Whistleblower, it shall leave the Internal Report unprocessed and not inform the Whistleblower.
4. If an Internal Report fulfils the conditions referred to in paragraph 1 and the content of the Internal Report justifies the initiation of an investigation, the Ethics Committee shall undertake actions aimed at clarifying all the circumstances contained in the report.
5. Where necessary, the Ethics Committee may summon any person working for Circle K Polska sp. z o.o. to provide explanations. Persons summoned are required to appear and provide all information and documents in their possession that may enable them to establish the circumstances of the violation indicated in the Internal Report.
6. The Ethics Committee may also request the assistance or opinion of representatives of other organisational units of Circle K Polska sp. z o.o. or of a professional service provider, insofar as the knowledge and experience of such persons are necessary to clarify all circumstances of the violation contained in the report.
7. Meetings of the Ethics Committee shall be conducted in closed session and their proceedings shall be confidential. Minutes of the meetings shall be drawn up and, as far as possible, signed by those taking part. In particularly justified cases, it is possible to send the draft minutes to the

persons concerned for comments and signing of the document (circulated signing is allowed) – it is crucial to ensure that the document and the identity of the persons taking part in the minuted action are protected. If one person refuses to sign the minutes, this fact will be noted in the minutes and signed by others. The Chair of the Ethics Committee is responsible for preparing the minutes and their accuracy, and for ensuring their confidentiality.

8. Upon request, an anonymised copy of the minutes shall be issued to the person involved in the activity (or his/her proxy), provided that he/she accepts a written undertaking to ensure confidentiality, the breach of which will give rise to disciplinary liability and will be treated as a breach of fundamental duties.
9. After clarifying the circumstances contained in the report, the Ethics Committee decides on the merits of the report and makes recommendations for any follow-up action.
10. The Ethics Committee provides feedback to the Whistleblower no later than 3 months from the date of acknowledgement of the Internal Report or, if no acknowledgement is provided, 3 months from the expiry of 7 days from the date of the Internal Report.
11. The Ethics Committee shall not provide the Whistleblower with Feedback if the Whistleblower has not provided a contact address to which such information should be provided.

VI. Follow-up

1. In the event that:
 - 1) the violation can be effectively remedied within the organisational structure of Circle K Polska sp. z o.o. – the Ethics Committee shall take the follow-up action specified in the recommendations;
 - 2) the violation of the law cannot be effectively remedied within the organisational structure of Circle K Polska sp. z o.o. – the Ethics Committee notifies the law enforcement authorities or initiates other proceedings as specified by law;
 - 3) the report of the violation proves to be unfounded – the Ethics Committee dismisses the report and closes the proceedings set out in this Procedure.
2. Where the Feedback provided pursuant to Article V(10) did not contain the information indicated in Article II(4), the Ethics Committee shall provide the Whistleblower with a supplementary Feedback containing such information.
3. The Ethics Committee undertakes the follow-up with due diligence and with full confidentiality of the Whistleblower's identity.

VII. Protection of the Whistleblower

1. This Procedure is primarily intended to protect the Whistleblower who, in good faith, raises concerns about improper conduct by Circle K Polska sp. z o.o. or raises concerns about improper conduct by others.
2. No Retaliatory Action or attempted or threatened Retaliatory Action may be taken against the Whistleblower.
3. Prohibited Retaliatory Actions include, in particular:
 - 1) refusal to establish an employment relationship;
 - 2) termination or dissolution without notice of the employment relationship;
 - 3) failure to enter into a fixed-term employment contract or an indefinite-term employment contract after expiry of a probationary employment contract;
 - 4) not concluding another fixed-term employment contract;
 - 5) not concluding an indefinite-term employment contract after expiry of a fixed-term employment contract – if the Whistleblower had a legitimate expectation that such a contract would be concluded with him/her;
 - 6) a reduction in salary;
 - 7) withholding promotion or omission from promotion;
 - 8) omission from or reduction in the amount of work-related benefits other than remuneration;
 - 9) transfer to a lower position;
 - 10) suspension from employment or duties;
 - 11) transfer to another employee of the Whistleblower's existing duties;
 - 12) an unfavourable change in the place of work or working time schedule;
 - 13) a negative performance appraisal or negative opinion of work;
 - 14) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;

- 15) coercion, intimidation or exclusion;
 - 16) bullying;
 - 17) discrimination;
 - 18) unfavourable or inequitable treatment;
 - 19) withholding participation in, or exclusion from, vocational training courses;
 - 20) unjustified referral for medical examination, including psychiatric examination;
 - 21) any action making it more difficult to find a future job in a particular sector or industry on the basis of an informal or formal sectoral or industry-wide agreement;
 - 22) causing financial loss, including economic loss, or loss of income;
 - 23) causing other non-material damage, including damage to personal rights, in particular to the reputation of the Whistleblower.
4. Prohibited Retaliatory Actions also include termination of a contract to which the Whistleblower is a party, in particular concerning the sale or supply of goods or the provision of services, withdrawal from such a contract or termination without notice.
 5. The prohibition of Retaliatory Actions also covers a Person who assists in making the report, a Person associated with the Whistleblower, as well as a legal person or other organisational unit assisting the Whistleblower, in particular one owned by or employing the Whistleblower.
 6. Circle K Polska sp. z o.o. will take steps to ensure the protection of the rights and interests of all persons involved in the whistleblowing procedure in order to ensure the proper course of the proceedings as well as the realisation of their fundamental rights and obligations, including in the course of any proceedings prompted by the whistleblowing.
 7. In view of the need to protect Whistleblowers, any person taking retaliatory action against a Whistleblower will be subject to disciplinary action, and a breach in this area will be treated as a serious breach of fundamental duties. Circle K Polska sp. z o.o. will take steps to remove the negative effects of such unauthorised actions.
 8. At the same time, the rights and interests of the person alleged to have acted improperly must be protected, in particular against unauthorised disclosure of his or her identity and other personal data, as well as against conduct that may give rise to additional unauthorised stigmatisation, discrimination, harassment or retaliation. In view of the need to protect the rights of these individuals, any action aimed at unauthorised disclosure of their identity, as well as

unauthorised retaliation, will be subject to disciplinary action and a breach in this area will be treated as a grave breach of fundamental duties. Circle K Polska sp. z o.o. will take steps to remove the negative effects of such unauthorised actions.

VIII. Register of internal reports

1. Each Internal Report shall be registered directly by a designated member of the Ethics Committee.
2. The Register of Internal Reports contains:
 - 1) report number;
 - 2) subject of the violation;
 - 3) personal data of the Whistleblower and of the Person concerned by the report necessary to identify them;
 - 4) the contact address of the Whistleblower;
 - 5) date of filing the report;
 - 6) information on the follow-up action taken;
 - 7) date on which the case was closed.
3. The Register of Internal Reports also contains reports made anonymously. If the Whistleblower has not provided his/her personal data or contact address, the Register of Internal Reports marks such a report as anonymous.
4. Information relating to the report is retained in the Register of Internal Reports for a period of 3 years after the end of the calendar year in which the Follow-up Action was completed or after the completion of other proceedings initiated by the Follow-up Action.

IX. Final Provisions

1. The Management Board of Circle K Polska sp. z o.o. is responsible for the correctness and effectiveness of this Procedure.
2. The Ethics Committee shall, at least once a year, provide the Company's Management Board

with collective information on internal reports and follow-up actions taken in connection with such reports.

3. The Management Board of Circle K Polska sp. z o.o shall inform all persons performing work for Circle K Polska sp. z o.o of the adoption and content of this Procedure, as well as of its amendments.
4. The HR Department provides information on the Procedure to a person applying for a job on the basis of employment relationship or other legal relationship constituting the basis for providing work or services or performing functions, together with the commencement of recruitment or negotiations preceding the conclusion of a contract other than employment relationship.
5. The Procedure shall enter into force on 25 September 2024.
6. Any changes to the content of the Procedure come into force 7 days after they are communicated to all persons performing work at Circle K Polska sp. z o.o.