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PROCEDURE FOR REPORTING VIOLATIONS OF THE LAW AND SUBSEQUENT ACTIONS

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Objective and mission of the Procedure

Development and business conduct within Sii Poland is based on the integrity of our values, behavior, and full transparency of it. Sii Poland's Ethics Policies (Code of Conduct, Ethical Charter, Anti-Corruption & Bribery Procedure – links in Related documents) formalizes these commitments that must guide the actions of everyone, regardless of the context and the status or position within the organization. For that reasons, Sii Poland adopted this procedure under the Act of June 14, 2024 on Protection of Whistleblowers as Sii Poland provides its Workers, and its Stakeholders with whistleblowing system (the System) so they can report Violation.

The Procedure is addressed to all Sii Poland Workers and other Stakeholders. The document explains the main reasons for submitting the Alert and the process of dealing with the Alert to Workers and other Stakeholders who may want to report the Violation.

1. Sii Integrity Line

In setting up the System, Sii Group has ensured that it is designed, implemented, and developed in such a way as to preserve the confidentiality of the identity of the Whistleblower and of the Persons Concerned by the Alert, as well as of the facts reported. The System is implemented and monitored by the Authorized Persons from SII Group.

The purpose of this procedure (the “Procedure”) is to detail the following issues related to the internal submission and resolution of Alerts as required by the applicable law:

- methods of submitting the Alerts by Whistleblowers,
- information on whether the Alert may be submitted by Whistleblowers anonymously,
- external and/or internal entity authorized by Sii Poland to receive Alerts,
- organizationally independent and impartial internal entity authorized by Sii Poland to undertake follow-up activities in response to the Alerts,
- obligations of the internal entity authorized by Sii Poland to receive Alerts and to undertake follow-up activities in response to the Alert,
- follow-up activities to be undertaken by Sii Poland to verify Alerts as well as measures that may be applied by Sii Poland in the event of a Violation verified to be true.

1.1 Methods of submitting the alerts by Whistleblowers

Sii Poland authorizes the SII Group Ethics Committee and the Sii Poland Ethics Committee to receive the Alerts.

Workers and Stakeholders may issue a Report directly on the Sii Integrity Line, the basic part of the System used for communication between the Whistleblower and Sii. Sii Integrity Line is available online: <https://sii.integrityline.org/index.php>.

Sii Integrity Line is an IT system available in French, English, and Spanish, 24 hours a day, all year round. Using the SII Integrity Line in Polish is possible by using the web translation functionality available for free within web browsers, such as Google Translator within Google Chrome. The Reporting Person can follow the progress of their Report by logging in with the Report reference number given to them when they submitted their Report and the password they set.

Once signed in on the platform, the Reporting Person clicks on the "Make a report" box. They can then follow the path for issuing a Report as the platform suggests. The Whistleblower can do so anonymously. To be taken into account and processed, the Report must fall within the scope of application defined in the chapter *The System's scope of application* and be based on specific elements, including:

- the country and the nature of the facts reported,
- the Reporting Person's identity, position, country of origin, etc., unless they have chosen to submit an anonymous Report,
- the identity, function and entity of the Person(s) Concerned by the Report,
- the most detailed and objective possible description of the facts covered by the Report (factual description, date, place, entity concerned).

In addition, the Whistleblower may also attach documents, photos, etc., to the Report.

Once the Whistleblower has submitted the Alert, a secure and personal Post Box is automatically created which is used thereafter as a contact address with the Whistleblower. This Post Box, which is only accessible to the Whistleblower, allows them to receive feedback/information on the processing of their Report. It also provides an opportunity for dialogue and additional information where necessary. The Whistleblower can access it directly by clicking Inbox or Mailbox to follow up on the Report. Further information on the terms of use of the Sii Integrity Line and information on the functions and confidentiality of communications made via the platform can be found in the FAQ section at <https://sii.integrityline.org/index.php>.

2. The System's scope of application

2.1 Violations of the law, regulated by the System

In order to deal with the Reports under this procedure they must be related to information acquired in a work-related context within the fields of:

1. corruption,
2. public procurement,
3. services, products, and financial markets,
4. preventing money laundering and terrorist financing,
5. product safety and compliance with the requirements,
6. transport safety,
7. environmental protection,
8. radiological protection and nuclear safety,
9. food and feed safety,
10. animal health and welfare,
11. public health,
12. consumer protection,
13. protection of privacy and personal data,
14. security of networks and ICT systems,
15. financial interests of the State Treasury of the Republic of Poland, local government unit, and the European Union,
16. the internal market of the European Union, including the public law principles of competition and state aid and taxation of legal entities,

17. constitutional freedoms and rights of man and citizen – occurring in the relations of the individual with public authorities and unrelated to the areas indicated in items 1-16.

Facts, information, or documents, whatever their form or medium, covered by national security secrecy, doctor-patient confidentiality, attorney-client privilege, or other professional secrecy may not be reported under the System.

Any unethical act not included in points 1 - 17 should be reported directly to the members of the Sii Poland Local Ethics Committee by e-mail address ethics@sii.pl. If the Alert is beyond the scope of the System, it will not be verified and will be destroyed or archived after anonymization. The Submitter will be informed of this.

2.2 Conditions of admissibility for any Report

The Whistleblower shall be protected under the provisions of Chapter 2 from the time of filing the report or public disclosure, provided that the Whistleblower had reasonable grounds to believe that the information that was the subject of the Report or public disclosure was true at the time of filing the report or public disclosure and that it is information about a violation of the law.

The Reporting Person must ensure that the Report is formulated objectively and specifically, indicating, to the greatest extent possible, the dates and circumstances of the facts and the names and functions of the Persons Concerned, while refraining from any supposition and indicating the presumed nature of the Violation. If the Whistleblower is not certain of what they are saying, they should make it clear. Even if the facts subsequently prove to be inaccurate or do not give rise to any action, the Report does not expose the Whistleblower to any disciplinary sanction.

On the other hand, inappropriate use of the System or a slanderous or knowingly inaccurate statement may expose the Reporting Person to disciplinary sanctions as well as legal action. The Authorized Person(s) are available to Workers and Stakeholders for any questions relating to the application or interpretation of this Procedure.

3. How the System works

3.1 The Whistleblower's protection against reprisals

The use of the System by a Worker or a Stakeholder that has reasonable grounds to believe that the information that is the subject of the Alert is true at the time of filing and that it constitutes Violation, may not expose the Whistleblower or any person who has provided them with assistance (for example, colleagues and loved ones) to disciplinary sanctions or direct or indirect reprisals (discrimination, harassment and, more generally, any negative consequences to their working conditions).

This is the case even if the reported facts subsequently prove incorrect or do not give rise to any action. Any Whistleblower who meets the above definitions and criteria will benefit from the protection due to Whistleblowers. Any Reporting Person who believes they may have been subject to

reprisals is invited to report it to the Sii Group Ethics Committee through the E-mail Intake function into the platform.

On the other hand, misuse of the System, including the reporting of allegations that the Whistleblower knows to be false, may result in disciplinary sanctions and even legal action.

3.2 Identifying the Whistleblower – Anonymity

The Whistleblower is asked to identify themselves. Nevertheless, they may make their Report anonymously. However, making anonymous Reports using the System is not encouraged for the reasons outlined below. The Whistleblower should remain anonymous only if there is a sufficiently substantiated Report of serious facts.

Workers and Stakeholders should be aware that anonymous Reports are not encouraged since:

- it is more complex to verify them if the Whistleblower remains anonymous.
- The person Concerned by the Report could discover the identity of the Whistleblower by other means.
- Sii cannot manage the Whistleblower's protection if they remain anonymous.

The Sii Group Ethics Committee and/or Sii Poland Ethics Committee as entities authorized by Sii Poland to receive the Alerts will carry out a preliminary analysis of any anonymous Report to determine its admissibility. If the Report is admissible, the Reporting Person will be informed at each stage of its progress that they must specify whether or not they intend to remain anonymous.

3.3 Confidentiality

The System has been designed in such a way as to ensure that the identity of the Whistleblower, the Person Concerned by the Report, and the information that is the subject of the Report are kept strictly confidential. However, Sii would like to reiterate that the confidentiality of the identity of the Whistleblower, of the Person Concerned, and of the facts that are the subject of the Report cannot be invoked against the authorities subject to the applicable law. Also, at any time, the Whistleblower may explicitly agree for its identity to be disclosed.

3.4 Presumption of innocence

Any Person Concerned by a Report is presumed innocent until the allegations against them are confirmed.

3.5 Processing of the Report

Below are the steps for processing the Report, including a description of the follow-up activities to be undertaken by Sii Poland to verify the Alerts and measures that may be applied by Sii Poland in the event of a Violation verified to be true.

Step	Task	Description
1	Assignment of Reports in Sii Poland	The entities authorized by Sii Poland to receive the Alerts are both the Sii Poland Ethics Committee and the SII Group Ethics Committee. Both the Sii Poland Ethics Committee and the SII Group Ethics Committee are organizationally independent and impartial entities within the framework of the System.
2	Preliminary evaluation	Each Report gives rise to a preliminary evaluation treated confidentially by the Sii Group Ethics Committee or the Sii Poland Ethics Committee to determine whether the Report falls within the System's scope of application.
3	Information to the Whistleblower	<p>Upon receipt of any report, the Sii Poland Ethics Committee or the SII Group Ethics Committee, depending on who received it will:</p> <ul style="list-style-type: none"> • Inform the Whistleblower of the receipt of their report and the processing of their personal data within 7 days of receipt of the report. • Direct, if necessary, the Whistleblower to the appropriate person; for example, if the report does not fall within the scope of the Platform, any Report outside the System's scope of application will not be verified and will be destroyed or archived after anonymization. • Invite the Whistleblower to identify themselves, indicate their position, and provide their contact details if this has not already been done along with submitting the Report. • If necessary, request from the Whistleblower to provide further information for the processing of their Report, in particular: <ul style="list-style-type: none"> ○ the identity and functions of the Concerned Person targeted, and third parties mentioned in the Report, ○ the facts, information and documents to support the Report, ○ Ask the Whistleblower to only provide relevant and necessary information related to the reported facts. <p>If the Whistleblower wishes to remain anonymous, the member of the Sii Poland Ethics Committee or Sii Group Ethics Committee informs them that:</p> <ul style="list-style-type: none"> • the investigation may be more difficult to conduct, • appropriate protection to the Whistleblower cannot be provided if they remain anonymous, • the Concerned Person targeted by the report may still discover the identity of the Whistleblower through other means.

		<p>They also inform the Whistleblower of:</p> <ul style="list-style-type: none"> • the functioning of the Sii Integrity Line, • the guarantees they benefit from, in particular, their protection status, • the risks they run in case of abusive use of the Sii Integrity Line (disciplinary sanctions or even legal action). <p>When the Report has been made on the Sii Integrity Line, the Whistleblower automatically receives an acknowledgment of receipt. If it is an anonymous Report, they are asked whether or not they wish to remain anonymous for the rest of the processing. In addition, they are invited to provide any information and documents to support their initial Report. The Whistleblower is involved in the investigation process only to verify the reported facts.</p>
4	Analyzing and following up on the Report	<p>An organizationally independent and impartial internal entity authorized by Sii Poland to undertake follow-up activities in response to the Alerts is the Sii Poland Ethics Committee. Once the admissibility of the Report has been established, the Sii Poland Ethics Committee is obliged to undertake, with due diligence, follow-up activities especially the Sii Poland Ethics Committee is responsible for verifying whether the facts reported are true and, to this end, for carrying out any investigation that may be necessary. The Sii Poland Ethics Committee may call upon any person likely to contribute to the investigations by virtue of their skills, including any external consultant, provided that the relevant authorization will be granted to such persons.</p>
5	Informing the Person Concerned by the Report	<p>This person is informed by the Sii Poland Ethics Committee that they are the subject of a Report. However, when precautionary measures are necessary, in particular to prevent the destruction of evidence or for the needs of the investigation, they may not be informed until the necessary precautionary measures have been taken in accordance with the applicable legal provisions in force. The Person Concerned by the Report is presumed innocent until proven otherwise. They may provide explanations and be informed of the identity of the persons in charge of the investigations and of the persons to whom the Report has been sent, of the conditions for exercising their rights of access, rectification, erasure and opposition to the processing of their personal data. Apart from cases when required or permitted by the applicable law, the Persons Concerned cannot have access to the Whistle-blower's identity.</p>
6	The investigation procedure	<p>If an in-depth investigation is decided to determine the reality of the reported facts, the Sii Poland Ethics Committee will</p>

		<p>conduct it. When justified by the facts, external advice with the relevant authorization, which is also subject to a reinforced obligation of confidentiality, may be sought to assist the Sii Poland Ethics Committee in conducting the investigation.</p>
7	Processing and closing the Report	<p>Each investigation ends with a reasoned investigation report. In addition to the results of the investigation, this report shall contain the conclusions and any necessary recommendations or corrective measures. Then, the Sii Poland Ethics Committee takes their reasoned decision, if necessary, on measures that may be applied by Sii Poland in the event of a Violation verified to be true, including:</p> <ul style="list-style-type: none"> • implementation of corrective measures in order to prevent occurrence of Violations in the future; • commencement of any disciplinary measures or legal proceedings carried out within the framework of the applicable legal provisions. <p>The maximum time limit for providing the Whistleblower with the foregoing information may not exceed 3 months from the acknowledgment of receipt of the Report or, in the case of failure to acknowledge receipt of the Report, 3 months from the lapse of 7 days from the submission of the Report.</p>

4. Protecting the personal data collected and processed under the System

4.1 Data processed under the System

The controller of the personal data processed in the System is Sii Sp. z o.o., al. Niepodległości 69, 02-626 Warsaw. A Data Protection Officer has been appointed at Sii, contact: personaldata@sii.pl

Only the following categories of data may be processed and collected within the framework of the System:

- the identity, functions, and contact details of the Whistle-blower, unless the Report is anonymous,
- the identity, functions, and contact details of the persons concerned by the Report,
- the identity, functions, and contact details of the persons involved in collecting or processing the Report,
- the facts, information, and documents in support of the Report,
- the elements collected while verifying the reported facts,
- the reports on verification actions,
- the outcome of the Report.

At all stages of the Report's processing, Sii ensures that only necessary personal data is collected and processed.

4.2 The recipients of personal data collected and processed under the System

Only Authorized Persons and external consultants with the relevant authorization called upon to assist it in conducting the investigation and processing the Report are recipients of the Report and the related personal data. They are bound by a reinforced obligation of confidentiality.

4.3 The length of time personal data is kept

The data collected in relation to a Report that does not fall within the System's scope of application shall be destroyed without delay or archived after anonymization.

Personal data relating to a Report which falls within the System's scope of application and to which no further action is taken are archived no later than two months after the end of the verification actions and closure of the Report. Then, they are anonymized at the latest 3 years after the end of the calendar year in which the follow-up actions were completed or after the completion of the proceedings initiated by these actions.

Where disciplinary proceedings or legal proceedings are initiated following a Report, the related personal data is kept until the end of the proceedings or the limitation of appeals against the decisions taken following the Report.

4.4 Security and confidentiality

Sii takes all useful precautions to preserve data security, both when it is collected and processed or stored.

Appropriate security and confidentiality measures have been put in place. In particular, the following guarantees are provided:

- the Sii Poland Ethics Committee, any Authorized Person, and any other Person Concerned (referred to in chapter The recipients of personal data collected and processed under the System) are subject to a reinforced obligation of confidentiality.
- access to the Report is limited to the persons referred to in chapter The recipients of personal data collected and processed under the System who are subject to a reinforced obligation of confidentiality.
- only members of the Sii Poland Ethics Committee and Sii Group Ethics Committee have permanent access to the Sii Integrity Line.

4.5 Rights relating to personal data

You have the right to access your data, its actualization, removal, or processing restriction, and the right to data portability.

If you want to use in your rights, we will ask you to send a request on personaldata@sii.pl.

If you think Sii violates the law regarding personal data processing, you can lodge a complaint with a supervisory authority (Urząd Ochrony Danych Osobowych, Stawki 2 street, 00-193 Warsaw).

4.5.1 Right of access

Sii guarantees that any person whose personal data is or has been processed within the framework of the System has the right to access the data that concerns them. Exercising this right does not give the person exercising it access to personal data relating to other natural persons.

4.5.2 Rights to rectification and erasure

The right to rectification, provided for in Article 16 of the GDPR, may, within the framework of the System, be exercised only to rectify factual data, the material accuracy of which can be verified by Sii on the basis of evidence without erasing or replacing any data initially collected, even if it is erroneous. The right to erasure is exercised under the conditions provided for in Article 17 of the GDPR.

5. Miscellaneous

5.1 General Policy

Sii expects all its Workers and Stakeholders to treat any Violation seriously and diligently. All Workers are required to cooperate fully and assist in the investigation and measures relating to such Violations.

5.2 Entry into force and modification of the Procedure

This Procedure comes into force on 25th September 2024. Modifying this Procedure is subject to the formalities provided for by applicable law.

The procedure went through a consultation process with Employee Representatives.

5.3 Updates

The System described above will be subject to regular evaluations and may be modified, if necessary. In this case, the Procedure will be adjusted, and the new version will be brought to the attention of all Employees, Workers, and Stakeholders.

6. Information and contact persons

Workers and Stakeholders may also contact the Sii Poland Ethics Committee and the SII Group Ethics Committee directly for any questions relating to the System through the e-mail Intake function in the platform.

7. Definitions

Expressions not defined in this document, but defined in the Act of 14 June 2024 on Protection of Whistleblowers, shall be understood in line with the aforementioned act.

Phrase	Definition
Sii Group	Sii France and its affiliates, including but not limited to subsidiaries and controlled companies.
Stakeholder	Any non-Worker third party connected to Sii Poland (suppliers, subcontractors, consultants, clients, job applicants, etc.) who may make Notifications in accordance with the Law on Protection of Whistleblowers dated June 14, 2024.
SII Group Ethics Committee	Refers to the Ethics Committee of SII France. This Sii Group Ethics Committee has three members, one of whom is external and independent.
Sii Poland Ethics Committee	The Ethics Committee in Poland who is in charge of the Report.
Violation	Violations or potential violations of applicable law that have occurred or may occur, and/or actions to conceal violations or potential violations of applicable law that have occurred or may occur, and/or actions to circumvent applicable law in the areas specified in the chapter <i>Violations of the law, regulated by the System</i>
The Reporting Person or Whistleblower	Worker or Stakeholder making an Alert through the Sii Integrity Line in a work-related context.
Person Concerned	Natural person, legal entity or organizational unit without legal personality, to which the law provides legal power, indicated in the notification or public disclosure as a 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.

Authorized Person(s)	Sii Group Ethics Committee and/or members of the Sii Poland Ethics Committee. They may also involve other people to assist with the collection, processing, and resolution of the Alert, such as officers, Workers or external advisors (lawyers and accountants).
Sii Integrity Line	The secure online platform that allows Sii Workers and external Stakeholders to issue Reports to and/or ask questions of the Ethics Committee.
Post Box	Refers to the access to the Sii Integrity Line. Post Box is automatically created when a Report is sent. This Post Box allows the Whistleblower to exchange with the Ethics Committee to process the Report or question.
System	Whistleblower Alert system.
Worker	Every person being an employee of Sii Poland as well as every person providing work for the benefit of Sii Poland on the basis other than employment relationship, in particular on the basis of a civil law contract.
Alert or Report	Information brought on reasonable grounds to believe that the information is true at the time of filing and that it constitutes Violation.

8. Attachments

The attachments are listed in [Related documents](#) → [Attachment section](#).

9. Related documents

Attachments:	Link:
Code of Conduct (III-PR11-P10-Z2)	PL , EN
Sii Ethical Charter (III-PR11-P10)	PL , EN
Anti-corruption and Bribery Policy (III-PR11-P8)	PL , EN
Other documents:	Link: