

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	Publication date: November 2025

**Appendix No. 1 to Resolution of the Board of Directors No. 2/11/2025 of 27.11.2025**

## **INTERNAL NOTIFICATION PROCEDURE AT ENSON sp. z o.o.**

Name of Document	INTERNAL REPORTING PROCEDURE at ENSON sp. z o.o.
Date of first issue	November 2025
Version and update date	version I
Personal scope	Own staff, company bodies, contractors and their staff, candidates for employment, former employees
Reference to the value chain	Own operations and supply chain
Nature of document	External (to be published on the website)
Process owner/position	HR BUSINESS PARTNER, Compliance Officer TDJ

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	

## Table of contents

<b>I. What is the purpose of this Procedure?</b> .....	3
<b>II. What do the terms used in the Procedure mean?</b> .....	4
<b>III. What violations can you report?</b> .....	4
<b>IV. Who can report a Breach?</b> .....	5
<b>V. When will the Procedure not apply?</b> .....	6
<b>VI. Who accepts internal reporting at ENSON?</b> .....	6
<b>VII. How can you report a Breach?</b> .....	6
<b>VIII. What action can we take as a result of your Report?</b> .....	7
<b>IX. How do we ensure the confidentiality of your Report?</b> .....	8
<b>X. What follow-up action can we take?</b> .....	8
<b>XI. Prohibition of Retaliation</b> .....	9
<b>XII. How do we process personal data?</b> .....	10
<b>XIII. External Reports</b> .....	11
<b>XIV. Final provisions</b> .....	11
Attachment No. 1 .....	12
<b>DECLARATION</b> .....	12
Appendix 2 .....	13

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	Publication date: November 2025

## I. What is the purpose of this Procedure?

1. As ENSON sp. z o.o. we have implemented an internal procedure for whistleblowing and follow-up (hereafter also the "**Procedure**") in order to ensure the highest standards of ethics and legal compliance, to fulfil our obligation under whistleblower protection legislation, and with a sense of social responsibility for internal and external relations, and to take care to respect the interests and image of our Company, and the public interest.
2. The procedure aims to:
  - a. protect the rights and interests of Whistleblowers and to provide appropriate remedies if they are not treated properly and fairly in relation to the relation to whistleblowing, thereby reflecting our commitment to provide a safe environment for reporting and responding to suspected breaches of the law;
  - b. effective implementation and delivery in ENSON of the ESG (Environmental, Social, Governance), and ultimately facilitating our Company's sustainability reporting; and exercising due diligence in the responsible conduct of business;
  - c. preventing violations of the law or the threat thereof;
  - d. mitigating the legal and financial consequences in the event of early detection of a breach or threat thereof; and
  - e. raising the level of confidence of our employees, colleagues and contractors in our Company,
  - f. ensuring the mitigation of reputational risks and strengthening ENSON's image as an entity that acts ethically and transparently.
3. The procedure defines in particular:
  - a. the principles and procedure for making Internal Notifications;
  - b. the circle of persons who may make an Internal Report;
  - c. the steps we take to verify the Notification and the measures we may take if a breach is found.
4. The procedure applies if, as a Whistleblower, you make an Internal Report in a work-related context, irrespective of the legal relationship that is, was or was intended to be the basis for your provision of work or services to our Company.
5. The Receiving Team, with the support of the Compliance Officer of the TDJ Group to which we belong, is responsible for receiving Internal Reports.
6. An internal Review Team, consisting of designated individuals employed by the Company, is responsible for handling Internal Reports, including follow-up. This team may be assisted by external experts.
7. To the extent that a violation of the law can be effectively remedied within the ENSON structure, we encourage the use of Internal Notifications directly to our Company through the notification channels listed below. To this end, we ensure efficient and effective follow-up and the confidentiality of the content of the report, including the identity of the Whistleblower and its protection if acting in good faith.

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	Publication date: November 2025

## II. What do the terms used in the Procedure mean?

The following terms mean:

- a. **ENSON/We/Company** - ENSON sp. z o.o. with registered office in Tomaszów Mazowiecki, ul. N. Barlickiego 2, 97-200 Tomaszów Mazowiecki, KRS no. 0000846378;
- b. **Follow-up action** - undertaken by the Investigating Team, ENSON or an authorised public authority. Its purpose is to assess the truthfulness of the information contained in the Notification to counteract the infringement to which the Notification relates. Includes, but is not limited to: investigation, initiation of an audit or administrative proceeding, filing of a criminal report, action taken to recover funds or closure of a case initiated by a Notification;
- c. **Retaliatory action** - a direct or indirect act or omission in a work-related context, caused by a Report and which violates or is likely to violate the rights of the Whistleblower or causes or is likely to cause the Whistleblower undue harm, including the unwarranted initiation of proceedings against the Whistleblower;
- d. **Notification/Report** - information, including a reasonable suspicion of an actual or potential violation of law that has occurred or is likely to occur in our Company or in another entity with which you, as a Whistleblower, maintain or have maintained contact in a work-related context, or information that concerns an attempt to conceal such a violation;
- e. **Feedback** - information about planned or undertaken follow-up actions and the reasons for such actions, which will be provided to you as a Whistleblower by the Review Team;
- f. **Work-related context** - past, present or future activities related to the related to the performance of work (irrespective of the basis on which it is performed) or services or functions at ENSON, in the course of which the Whistleblower has obtained information of a violation of the law and is likely to experience retaliation;
- g. **Concerned Person** - a person or organisation identified in the Report as having committed a breach of law, or is associated with such a person/organisation;
- h. **Whistleblower** - a person who makes a Report under the terms of this Procedure;
- i. **Intake Team** - a team consisting of the HR and Payroll Specialist, the Executive Representative of the Management Board and the HR Business Partner employed by ENSON responsible for receiving Internal Reports;
- j. **Investigating Team** - a team consisting of a group of individuals employed by ENSON and the TDJ Group Compliance Officer for the substantive review of a specific Internal Report.

## III. What violations can you report?

1. The subject of your Report may be any act or omission contrary to or intended to circumvent the law relating to:
  - a. corruption;
  - b. public procurement;
  - c. financial services, products and markets;
  - d. the prevention of money laundering and terrorist financing; - the prevention of money laundering and terrorist financing;

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	Publication date: November 2025

- e. product safety and compliance;
  - f. transport safety;
  - g. environmental protection;
  - h. radiological and nuclear safety;
  - i. food and feed safety;
  - j. animal health and welfare;
  - k. public health;
  - l. consumer protection;
  - m. protection of privacy and personal data;
  - n. security of ICT networks and systems;
  - o. the financial interests of the State Treasury of the Republic of Poland, of a local self-governing unit and of the European Union;
  - p. the internal market of the European Union, including public and legal competition rules and state aid as well as corporate taxation;
  - q. constitutional freedoms and rights of a human being and a citizen - occurring in relations of an individual with public authorities and not related to the areas indicated above.
2. In addition, as we wish to conduct our business in a transparent manner, you may also report Violations of:
- a. Company compliance documents in force, including codes, policies and procedures; and and procedures;
  - b. Work Regulations;
  - c. Remuneration Regulations.
3. The Procedure is not intended for reporting irregularities that harm only your rights or where the Reporting would be solely in your individual interest. For this reason, the reporting procedure set out in the Procedure is not used to report incidents involving your private life or conflicts if they do not directly relate to the activities of our Company.

#### **IV. Who can report a Breach?**

You can report a Breach to us under this Procedure if you are:

- a. our employee, including a former employee,
- b. a temporary employee who performs work for us,
- c. a candidate for employment - to the extent of the Violations you became aware of in the process of recruitment to our Company,
- d. you work with us on the basis of a civil law contract, including in the course of your business activities,
- e. our contractor, supplier, business partner,
- f. a partner of ENSON,
- g. a member of the Management Board or Supervisory Board, or a proxy of ENSON,
- h. a member of our contractors' staff,
- i. our trainee, volunteer or apprentice.

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	

#### V. **When will the Procedure not apply?**

The Procedure is not applicable:

- a. if the notification does not relate to the Breaches referred to in Chapter III, paragraphs 1 and 2;
- b. if you become aware of a Breach without a context related to your work for ENSON;
- c. if you knowingly make an Internal Reporting knowing that a Breach has not occurred (bad faith).

#### VI. **Who accepts internal reporting at ENSON?**

1. The receiving team, ensures the smooth functioning of the Breach Prevention System, in particular accepts Reports. To the extent that a Report would concern its members or the areas they oversee - it is accepted by the TDJ Compliance Officer.
2. The heads of the organisational units cooperate with the persons who accept the Report and with the Review Team in terms of:
  - a. clarifying the circumstances of the events described in the Report,
  - b. ensuring conditions in the subordinate organisational unit are conducive to the early detection and correction of Violations.
3. If you need additional information or guidance on a potential or already submitted Report, you can contact TDJ's Compliance Officer via email at: [compliance@tdj.pl](mailto:compliance@tdj.pl).

#### VII. **How can you report a Breach?**

1. You can make an internal report:
  - a. through Whistleblower Software's dedicated Whistleblowing system - at the link <https://whistleblowersoftware.com/secure/enson>. This system allows you to both report a Breach verbally and in writing. To create a Notification, simply follow the instructions on the website;
  - b. orally. To do so, contact Emilia Wiktorowicz or [e.wiktorowicz@enson.pl](mailto:e.wiktorowicz@enson.pl) with the subject line "Confidential - Report". A face-to-face or online meeting (depending on your choice) will be arranged at an agreed time no later than 14 days after receipt of your request;
  - c. by completing and sending a written request to our head office address marked "Confidential - notification/Compliance Officer". A specimen of this can be found A specimen is attached as Appendix 2 to the Procedures.
2. If, in your opinion, the Report may - even indirectly - concern the persons indicated in paragraph 1 or the areas they supervise, please send it to TDJ's Compliance Officer at [compliance@tdj.pl](mailto:compliance@tdj.pl) with the notation "Breach Report" or contact him at this address if you wish to report the Breach in a face-to-face meeting.

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	

3. You can report a Breach anonymously (i.e. without providing any information that allows you to be identified) or by providing your personal details. Please note that even if you provide your personal information, we will keep it fully confidential. At the same time, reporting anonymously - especially if you do not provide your contact details - may make it significantly more difficult to collect all the relevant information and to inform you about how your report will be handled.
4. In order to make it easier for the people dealing with your complaint to investigate your case thoroughly and objectively. To facilitate the investigators' thorough and objective examination of the case and appropriate follow-up, we ask you to provide at least the following information in your report:
  - a. as precise a description of the case as possible, indicating the relevant facts of relevance;
  - b. the context with your work at ENSON within which you became aware of the reported Violation;
  - c. who you believe has committed or is planning to commit the Infringement;
  - d. whether the Violation has already occurred or may yet occur;
  - e. how you became aware of the matter;
  - f. persons who have or may have a connection with the matter or possible witnesses, if known to you.
8. You may supplement your Report with additional evidence you have collected (e.g., e-mail correspondence, screenshots of instant messaging messages, photographs, voice or video recordings).
9. Failure to include all of the above information in your Report will not affect its acceptance or recognition. We will also investigate the case if you provide incomplete information in your report, as long as it is sufficient for us to take action. If this is not possible, you may be contacted by the person who received your Report or the Review Team to complete it.
10. If you provide your contact details in your Report, you will receive an acknowledgement of your Report within 7 days of receipt.

### **VIII. What action can we take as a result of your Report?**

1. The person who received your Report will, as part of the initial review, determine whether it meets the conditions set out in the Procedure. If they need to complete or clarify the information contained in it, they will contact you - if you have provided contact details.
2. If at the initial stage it appears that the Report:
  - a. is manifestly unfounded;
  - b. has been submitted through a channel other than those indicated in Section VII, paragraphs 1 and 2 above;
  - c. is submitted in a manner which makes it impossible to conduct further proceedings is submitted in a manner that makes further proceedings impossible due to the extent of the information provided therein and cannot be supplemented;
  - d. it is made in bad faith;
  - e. it goes beyond the scope of the subject matter of the Procedure or it is submitted by a person who, pursuant to Chapter IV, cannot be granted Whistleblower status,

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	

the person who received it will leave it unprocessed, of which he/she will immediately inform you if you provide your contact details.

3. If the Report meets the conditions set out in the Procedure and its content justifies the initiation of an investigation, the Investigating Team appointed for that purpose shall take actions in order to clarify all circumstances contained therein.
4. If, in the course of substantive examination of the Notification, the Investigating Team finds that:
  - a. the information contained therein has already been the subject of a previous Notification - yours or that of another person and no new relevant information has been included;
  - b. the violation you are reporting has already been adequately addressed by us. We will not investigate it further and will inform you accordingly.
5. Once all the circumstances have been clarified, the Investigation Team will decide on the merits of the Notification and make recommendations for further follow-up.
6. Regardless of the stage of the investigation - the Team will provide you with feedback within 3 months of confirming acceptance of your Report, or (if they have not confirmed acceptance because you have not provided a contact address) - within 3 months and 7 days of making your Report - if you have left your contact details.

#### **IX. How do we ensure the confidentiality of your Report?**

1. Your identity and the contents of your Report are known only to the people who accepted it, to the members of the Review Team and to those who follow up, except:
  - a. when you yourself expressly consent to their disclosure;
  - b. when disclosure of your identity is necessary for the proper investigation of the case and follow-up action;
  - c. if you make a Report in bad faith;
  - d. where we are under a duty to disclose your identity in accordance with under applicable law, including at the request of public administration authorities, law enforcement agencies or a court.
2. We only allow persons who have been authorised by us in writing to receive and verify Requests, follow up and process personal data. These persons are obliged to keep all information confidential. These persons are obliged to keep confidential all information, including personal data, to which they have access in the course of receiving and verifying Reports and taking follow-up action, even after the end of their cooperation with us.

#### **X. What follow-up action can we take?**

1. If:
  - a. the violation of the law can be effectively remedied within ENSON's organisational structure - the Review Team takes specific - remedial action appropriate to the case;
  - b. the violation of the law cannot be effectively remedied within ENSON's organisational structure - the Review Team notifies the law enforcement authorities or takes action to initiate the appropriate legal proceedings;

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	

- c. the report proved to be unfounded - the Review Team finds this fact and closes the case.
2. If the feedback did not include information on planned or undertaken follow-up actions and the reasons for such actions, the Review Team will provide you with such follow-up information.

## **XI. Prohibition of Retaliation**

1. We provide:
  - a. protection against Retaliatory Actions, in particular by their absolute prohibition and by making our team aware of what behaviour may constitute Retaliatory Actions, how to prevent, respond to and oppose them;
  - b. respecting and protecting the confidentiality of the identity of the Whistleblower, the Reported Person and other persons identified in the Report, the confidentiality of the Information of the Breach, including appropriate protection of personal information.
2. If you are experiencing Retaliatory Actions, the threat thereof, or suspect that you may be the target of such actions, please contact the TDJ Compliance Officer at: [compliance@tdj.pl](mailto:compliance@tdj.pl)
3. If you are a Whistleblower, we do not allow Retaliatory Actions or attempts or threats thereof against you, including but not limited to:
  - a. refusal of employment - regardless of its legal basis,
  - b. termination or cancellation without notice of your contract with us,
  - c. reduction of remuneration,
  - d. discrimination, harassment, unfavourable or unjust treatment,
  - e. intimidation, bullying or exclusion,
  - f. harassment, violation of personal rights,
  - g. withholding of promotion omission from promotion or qualification training,
  - h. omission or reduction in other job-related benefits,
  - i. transfer to a lower post,
  - j. suspension from duties,
  - k. delegation of your current duties to another person,
  - l. unfavourable change of the place of work or working time schedule,
  - m. a negative evaluation of your performance or a negative opinion of your work,
  - n. being disciplined,
  - o. infringement of the personal interests of yourself, those supporting you or those close to you.
4. The behaviour described in paragraph 3 is not retaliatory if it is dictated by objectively justified reasons.
5. Retaliatory actions also include the termination of a contract to which you, as a Whistleblower, are a party, in particular concerning the sale or supply of goods or the provision of services, the withdrawal from such a contract or its termination without notice.
6. The prohibition and protection against Retaliation covers not only you as a Whistleblower, but also the person who assists you in making the Report or the person associated with you.

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	

## **XII. How do we process personal data?**

1. In order to secure and protect the personal data obtained in connection with Report, we use solutions that guarantee the protection of personal data in accordance with the provisions of the General Data Protection Regulation (hereinafter: "**GDPR**").
2. The Controller of the Whistleblower's personal data processed in connection with the Report is ENSON with its registered office at ul. N. Barlickiego 2, 97-200 Tomaszów Mazowiecki;
3. You can contact us on matters relating to the processing of your personal data by email at [a.kozłowska@enson.pl](mailto:a.kozłowska@enson.pl) or at our registered office address.
4. As a Whistleblower, we will process your personal data in order to:
  - a. accepting and processing the Report, which is our legal obligation under the provisions of the Whistleblower Protection Act (Article 6(1)(c) GDPR);
  - b. for the purpose of establishing, securing, investigating or defending against claims in connection with a Notification made - which is our legitimate legal interest, within the meaning of Article 6(1)(f) GDPR;
5. To the extent that you consent to the disclosure of your identity - we will process your data on the basis of that consent (Article 6(1)(a) GDPR). You will be able to withdraw it at any time, but please note that this will not affect the accuracy of our processing of your data until then.
6. We may only pass on your data to the extent that we are obliged to do so under common law, in particular if, due to the content of your Report, it is necessary to notify the relevant public authorities.
7. If you agree to the disclosure of your identity, we will in particular pass on your data to the persons you have indicated in your Report as potential infringers and to other persons to the extent that this is justified by the circumstances of the case.
8. We will not collect your data that proves to be unnecessary for the proper handling of your Report - we will delete such data immediately. We will retain the remainder for 3 years from the end of the calendar year in which we complete the follow-up, or at the end of the proceedings initiated by that follow-up.
9. You have the right to request access to your personal data, rectification, erasure or restriction of processing, as well as the right to object to processing - under the terms of the GDPR.
10. If you consider that we are processing your data in violation of the regulations - you can lodge a complaint with the President of the Office for Personal Data Protection - in writing to his/her registered address or via the ePUAP platform.
11. You provide your data voluntarily, but it is necessary in order for us to be able to accept and process your complaint, as well as to protect you from retaliation.
12. We will not:
  - ✓ transfer your data outside the European Economic Area or to an international organisation;
  - ✓ Subject them to automated processing, including profiling.

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	Publication date: November 2025

### XIII. **External Reports**

1. Notwithstanding the possibility to Report internally through the reporting channels we provide, you may make an external report to authorised public authorities, in particular if:
  - a. the Reporting Team does not follow up or provide you with feedback within the deadline for feedback, despite the fact that you have left contact details with them; or
  - b. you have reasonable grounds to believe that the infringement is likely to constitute a direct or obvious threat to the public interest, or
  - c. you have reasonable grounds for believing that Internal Reporting will expose you or those close to you to Retaliatory Action, or
  - d. you suspect there is little likelihood of us successfully addressing the breach due to the particular circumstances of the case.
2. External Reports are accepted by the Ombudsman or other public authority whose jurisdiction includes taking appropriate follow-up action on the report. Further details can be found on the Ombudsman's website.

### XIV. **Final provisions**

1. This procedure has been established after consultation with staff representatives.
2. The provisions of the Procedure do not exclude the application of the provisions of other internal regulations in force at ENSON or of generally applicable legislation.
3. The Procedure shall be reviewed at least once a year.
4. The Procedure shall enter into force on 27.11.2025.

Procedure approved by:

*Ewa Owczarz - Ciszek - President of the Management Board*  
*Paweł Wiktorowicz - Vice-President of the Management Board*

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE IN ENSON SP Z O.O.</b>	Publication date: November 2025

Attachment No. 1

Specimen statement of acquaintance with the Procedure

\_\_\_\_\_ day of \_\_\_\_\_

**DECLARATION**

I have familiarised myself with the contents of the Internal Notification Procedure at ENSON and I undertake to comply with it.

\_\_\_\_\_

*signature*

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	

Appendix 2

\* form is for illustrative purposes only

**Notification form**

---

Date of completion
Name*:
Contact details**:
<p>What area of irregularity the notification concerns:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> corruption</li> <li><input type="checkbox"/> public procurement</li> <li><input type="checkbox"/> financial services, products and markets</li> <li><input type="checkbox"/> prevention of money laundering and terrorist financing;</li> <li><input type="checkbox"/> product safety and compliance;</li> <li><input type="checkbox"/> transport safety</li> <li><input type="checkbox"/> environmental protection</li> <li><input type="checkbox"/> radiological and nuclear safety</li> <li><input type="checkbox"/> food and feed safety</li> <li><input type="checkbox"/> animal health and welfare;</li> <li><input type="checkbox"/> public health;</li> <li><input type="checkbox"/> consumer protection</li> <li><input type="checkbox"/> protection of privacy and personal data</li> <li><input type="checkbox"/> security of networks and information and communication systems;</li> <li><input type="checkbox"/> the financial interests of the State Treasury of the Republic of Poland, of local government and of the European Union;</li> <li><input type="checkbox"/> the internal market of the European Union, including competition and state aid rules and corporate taxation;</li> <li><input type="checkbox"/> Documents in force in the Company in the area of compliance, including codes, policies and procedures (<i>which ones</i>): _____</li> <li><input type="checkbox"/> work regulations</li> <li><input type="checkbox"/> remuneration regulations</li> <li><input type="checkbox"/> other</li> </ul>

 <b>enson</b>	Enson sp. z o.o. NIP 7732493141	Date: 27.11.2025
	<b>INTERNAL NOTIFICATION PROCEDURE          IN ENSON SP Z O.O.</b>	

Content of the report

Describe in detail your suspicions and the circumstances of the incident to the best of your knowledge:

Evidence and witnesses (optional):

In making the report:

- I am acting in good faith,
- I have reasonable grounds to believe that the allegations contained in the information disclosed are true and relate to a breach of the law,
- I am not making the report for my own benefit,
- I give the information to the best of my knowledge and disclose all facts and circumstances known to me in this regard

\_\_\_\_\_

Date and signature

\* if the report is not anonymous

\*\* optional