

## INTERNAL REPORTING PROCEDURE OF INTER CARS CAPITAL GROUP

### § 1

#### Definitions

1. The terms used in Internal reporting procedure of Inter Cars Capital Group, hereinafter referred to as “**Procedure**,” have the following meaning:
  - a. **Abuse** - a deliberate action or omission infringing legal regulations or rules in place in the Company or Subsidiary, as a result of which the person committing it directly or indirectly obtains or may obtain any benefit, or the result of which is or may be any loss on the part of the Company or Subsidiary. An Abuse may additionally be a petty offence or a crime. The benefits or losses, referred to above, may be of material or non-material nature, including in particular in terms of image or reputation. The definition of the Abuse includes especially corruption and bribery. Within the meaning hereof, an Abuse is also deemed to be a breach of law as defined in the legislation on the protection of whistleblowers, constituting an unlawful action or omission, or an action or omission aimed at circumventing the law, related to:
    - 1) public procurement;
    - 2) services, products and financial markets;
    - 3) counteracting money laundering and terrorism financing;
    - 4) product safety and their compliance with the applicable requirements;
    - 5) transport safety;
    - 6) environment protection;
    - 7) radiation protection and nuclear safety;
    - 8) food and feed safety;
    - 9) animal condition and well-being;
    - 10) public health;
    - 11) consumers protection;
    - 12) privacy and personal data protection;
    - 13) network and ICT systems;
    - 14) financial interest of the state treasury of the Republic of Poland and the European Union;
    - 15) internal market of the European Union, including the EU competition rules, state aid and taxation of legal persons.
  - b. **Employee** - all persons working for the Company or Subsidiaries regardless of the type of the employment contract or the position held.
  - c. **Whistleblower** - a natural person, legal person or other organizational unit, regardless of its legal form, with whom the Company or a Subsidiary has a business, legal or actual relationship, reporting information about an Abuse, obtained in a work-related context. A Whistleblower can in particular be:

- 1) an Employee,
- 2) a person representing the Company or a Subsidiary (a member of the Management Board, proxy, representative), not having an employment relationship with the Company or Subsidiary,
- 3) a person providing work on a basis other than an employment relationship, including a civil law contract,
- 4) an entrepreneur,
- 5) a stockholder or shareholder of the Company or a Subsidiary,
- 6) a member of a body of a legal person,
- 7) a person supervised and managed by a contractor, subcontractor or supplier of the Company or a Subsidiary, also against a civil law contract,
- 8) an intern,
- 9) a voluntary,
- 10) an apprentice.

d. **the Company** - Inter Cars S.A.

e. **a Subsidiary** - a subsidiary of Inter Cars S.A., having its registered office in the Republic of Poland.

f. **Report** - informing the Company or a Subsidiary of an Abuse or a risk of an Abuse, in conformity with the Procedure or the Internal Regulations.

g. **Internal Regulations** - internal policies comprising the Compliance Programme of the Inter Cars S.A. Capital Group and other internal rules and procedures.

## § 2

### Purpose and scope

1. This Procedure constitutes an exclusive basis for an internal investigation commenced based on the a Report.

2. Every time the Internal Reporting Procedure or Internal Regulations refer to a Report filed by: an Employee, a person representing the Company or a Subsidiary (a member of the Management Board, proxy, representative), not having an employment relationship with the Company or the Subsidiary, as well as a Report filed by a person cooperating with the Company or the Subsidiary based on a civil-law contract (a contract of mandate, a contract to perform a specific task, a contract to provide services etc.), including a person conducting a business activity (an entrepreneur), the provisions of the Procedure shall apply with consideration of relevant Internal Regulations.

3. This Procedure apply where an Abuse has occurred or where a suspicion arises that the following entities may commit an Abuse:

a) employees of the Company or a Subsidiary;

b) persons co-operating with the Company or a Subsidiary, regardless of the type of contract in place;

c) suppliers and sub-suppliers of the Company or a Subsidiary;

d) contractors and subcontractors of the Company or a Subsidiary;

- e) customers of the Company or a Subsidiary;
- d) external advisors of the Company or a Subsidiary;
- e) agents of the Company or a Subsidiary;
- h) joint venture partners of the Company or a Subsidiary;
- i) other persons conducting business activity on behalf of the Company or a Subsidiary;
- j) any other entities with which the Company or a Subsidiary has a business, actual or legal relationship.

### **§ 3**

#### **Report**

1. A Whistleblower who has discovered or suspects an Abuse, including an Abuse resulting from lack of a specified procedure, its misapplication by the Company or a Subsidiary or lack of oversight over a given part of the business of the Company or its Subsidiary, shall inform the Company or the Subsidiary of this fact by filing a Report to this effect.
2. A Report should contain the following Information:
  - (a) a description of the circumstances;
  - (b) evidence (if possible) (e.g. documents, witnesses) to prove an Abuse;
  - (c) indication of the perpetrator of an Abuse.
3. A Report may be signed or filed anonymously.
4. General Counsel is authorised to accept Reports and undertake follow-up actions, in particular carry out an investigation, verify a Report, contact the Whistleblower, request further information and provide feedback to the Whistleblower. The General Counsel may also authorise other persons, including persons acting within organizationally independent (external) entities to carry out all or some of the above-mentioned activities in conformity with these Procedure.
5. A Report may be filed in writing, by letter, verbally or by an e-mail sent to the following address: [compliance@intercars.eu](mailto:compliance@intercars.eu). A Report may be anonymous (not signed), e.g. sent from an e-mail address created by the Whistleblower for this purpose, submitted via a third party or a system/platform allowing anonymous online notification of Abuse Reports, which the Company or a Subsidiary may launch at any time. A verbal Report may be filed by telephone or other voice communication systems and, upon the Whistleblower's request, during a face-to-face meeting to be held within 7 days a Report's receipt.
6. The Whistleblower receives a confirmation of acceptance of their Report within 7 days of its receipt by the Company, provided that the Report contains the Whistleblower's contact details. The Whistleblower receives information regarding institution and completion of an investigation procedure, hereinafter referred to as "Feedback," no later than within 3 months of a confirmation of acceptance of a Report or, in the case of a failure to provide such confirmation - within 3 months following the lapse of a 7-day period following submission of a Report, provided that it contains the Whistleblower's contact details.

7. The feedback referred to in point 6 above may in particular include information on whether or not an Abuse has been identified and on any measures taken or to be taken in response thereto.

8. The Company or a Subsidiary may request the Whistleblower to provide additional information to explain the circumstances presented in a Report. To this effect, the Company or a Subsidiary shall use the contact details indicated by the Whistleblower in a Report.

9. Any information indicated in a Report and the activities undertaken as part of the investigation procedure shall be deemed confidential and shall not be disclosed to other employees or third parties except as otherwise required for the purposes of conducting an investigation in conformity with the Internal Regulations. The above does not apply to the Management Board of the Company or a Subsidiary.

10. The Company or a Subsidiary may not, without a clear consent of the Whistleblower, disclose their identity to other Employees or third parties, unless it is obliged to do so by the applicable law.

#### **§ 4**

##### **Protection of the Whistleblower**

1. The Company shall provide the Whistleblower who is filling their Report (openly or anonymously), with protection against repressive actions or other types of unfair or adverse treatment resulting from the fact that a Report has been made in a work-related context, hereinafter referred to as "Retaliation." The above-mentioned protection includes, among other things, non-disclosure of the identity of the Whistleblower to other Employees or third parties without an express consent of the Whistleblower. In particular, a Whistleblower who is not a perpetrator of an Abuse may not be held accountable for filing a Report in the form of disciplinary action or financial sanction or be persecuted in any way by their superiors or other Employees of the Company or a Subsidiary.

2. Protection against Retaliation shall apply only to Whistleblower acting in good faith, i.e., in cases where a Whistleblower had reasonable grounds to believe that the information of an Abuse or breach subject to a Report was true at the time of filing of the Report, or that such information constitutes information on an Abuse or a breach of law.

3. The above-mentioned protection shall not apply to persons filing a Report in bad faith with an aim to obtain unauthorised benefits or privileges, making false accusations or their intention is to harm other Employees or to cause damage to the Company or a Subsidiary.

4. If a Report of an infringement is made anonymously and the identity of the Whistleblower who experienced Retaliation is subsequently revealed, the Whistleblower shall be protected from such Retaliation if they filed the Report in good faith.

5. The provisions of this article shall apply to a person helping in filing a Report, a person linked to the Whistleblower and a legal person, or other organizational unit linked to the Whistleblower, in particular constituting the property or being the employer of the Whistleblower, respectively.

#### **§ 5**

##### **Register of Abuse Reports**

1. The Company keeps a register of all Reports, hereinafter referred to as the “Register.” The Register is used to record Reports regardless of their value, the manner of their filing and assessment of their validity. The Register may be kept in an electronic format.
2. Information related to a Report are kept in the Register for a period of 5 years of its filing.
3. Detailed rules regarding the processing of personal data included in a Report and data collected in the course of an investigation are contained in the Privacy Policy to the Procedure.

## **§ 6 Employees’ Obligations**

1. Committing a Abuse or failing to inform the Company or a Subsidiary thereof is prohibited.
2. In the event of occurrence of a Abuse or a suspicion of a Abuse in relations with the Company or a Subsidiary, each Employee shall immediately inform the Company or a Subsidiary in accordance with the procedure laid down herein, irrespective of the person committing the Abuse or in respect of whom the Abuse is suspected.
3. Each Employee shall immediately inform the Company or a Subsidiary if there is a risk of a Abuse due to the absence of a specific procedure, its inadequate application by the Company or a Subsidiary or lack of supervision in a particular area of the Company’s or a Subsidiary’s activities.
4. A failure to inform the Company or a Subsidiary of an occurrence of a Abuse or a suspicion of a Abuse may lead to instituting disciplinary proceedings against an Employee or other undertaking other measures provided by law.
5. The fact of informing the Company or a Subsidiary of a Abuse or a suspicion of a Abuse by an Employee involved in the Abuse in question may be taken into account in determining the consequences arising from the Abuse in question.

## **§ 7 Final provisions**

1. The Procedure and any changes hereto are available in the Company’s Intranet and on the website of the Company and its Subsidiaries.
2. The Company may change the provisions hereof from time to time.
3. The Procedure constitute Attachment no.4 the Anti-Abuse Policy of the Inter Cars Capital Group.