
	<b>Statutory Concerns Procedure for RTB House Services Sp. z o.o.</b>	Version: <b>1.1</b>
	<b>Schedule 2 to the RTB House <i>Whistleblowing Policy</i> as well as the RTB House <i>Whistleblowing &amp; Internal Investigations Procedure</i></b>	Effective from: <b>25/09/2024</b>
		Page: <b>1/7</b>
Classification: <b>Public</b>		


# Statutory Concerns Procedure

Basic information about the document	
<b>Document owner</b>	Paulina Kaźmierczuk, Compliance Officer
<b>Author(s)</b>	Paulina Kaźmierczuk, Compliance Officer Przemysław Szymański, Head of Legal & Compliance Dominika Tarnicka, Junior Compliance Specialist
<b>Document control number</b>	ISMS-DOC-03-1.1
<b>Applicability</b>	Associates of RTB House Services Sp. z o.o.
<b>Approved by</b>	Przemysław Szymański, Head of Legal & Compliance

	<b>Statutory Concerns Procedure for RTB House Services Sp. z o.o.</b>	Version: <b>1.1</b>
	Schedule 2	Effective from: <b>25/09/2024</b>
	<b>to the RTB House <i>Whistleblowing Policy</i> as well as the RTB House <i>Whistleblowing &amp; Internal Investigations Procedure</i></b>	Page: <b>2/7</b>
Classification: <b>Public</b>		

## Table of Contents

<b>1. Introduction.....</b>	<b>3</b>
<b>2. Scope.....</b>	<b>3</b>
<b>3. Concerns Reporting Unit.....</b>	<b>4</b>
<b>4. Reporting channels.....</b>	<b>4</b>
<b>5. Acknowledgment of the Statutory Concern.....</b>	<b>5</b>
<b>6. Follow-up actions.....</b>	<b>5</b>
<b>7. Feedback.....</b>	<b>5</b>
<b>8. Confidentiality.....</b>	<b>5</b>
<b>9. Non-retaliation.....</b>	<b>6</b>
<b>10. False reports.....</b>	<b>6</b>
<b>11. Miscellaneous.....</b>	<b>6</b>
<b>12. Revision History.....</b>	<b>6</b>

	<b>Statutory Concerns Procedure for RTB House Services Sp. z o.o.</b>	Version: <b>1.1</b>
	<b>Schedule 2</b>	Effective from: <b>25/09/2024</b>
	<b>to the RTB House Whistleblowing Policy as well as the RTB House Whistleblowing &amp; Internal Investigations Procedure</b>	Page: <b>3/7</b>
Classification: <b>Public</b>		


## 1. Introduction

This Statutory Concerns Procedure supplements the global RTB House Whistleblowing Policy as well as the Whistleblowing & Internal Investigations Procedure (an internal document intended exclusively for individuals responsible for receiving reports and conducting investigations, providing detailed guidance on these processes) within RTB House Services Sp. z o.o., with its registered office in Warsaw, Poland (the “**Company**”).

The Procedure provides information on the Statutory Concerns and how Whistleblowers can choose to report Statutory Irregularities and have them investigated by the Concerns Reporting Unit, where appropriate.

## 2. Scope

- A. This Statutory Concerns Procedure applies exclusively to the reporting and investigating Statutory Irregularities.
- B. For purposes of this Procedure, a “**Statutory Irregularity**” refers to an action or failure to act, in breach of law or with aim to circumvent the law, related to: **(a)** corruption, **(b)** public procurement; **(c)** financial services, products and markets; **(d)** prevention of money laundering and terrorist financing; **(e)** product safety and compliance; **(f)** transport safety; **(g)** protection of the environment; **(h)** radiation protection 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 network and information systems; **(o)** breaches affecting the financial interests of the State Treasury of Poland, any local self-government unit, or the European Union; **(p)** the internal market of the European Union, including public law, competition, state aid rules, as well as corporate taxation; **(r)** constitutional freedoms and human and citizen rights occurring in the relations of the individual with public authorities and not related to the areas specified in items (a) - (p).
- C. For purposes of this Procedure, the term “**Whistleblower**” includes all employees (whether employed on a permanent, temporary, full-time, part-time or fixed-term basis) and individuals who have acquired information about any Statutory Irregularity through a working or professional relationship or providing services to the Company. This includes independent contractors, sub-contractors, service providers, suppliers, members of management, auditing or supervisory corporate bodies, proxies, shareholders, agency staff, individuals on work experience, ex-employees, volunteers, trainees, and individuals working under the supervision of suppliers, service providers and their sub-contractors, including based on a civil law contract. The term “Whistleblower” also applies to those who report a Statutory Irregularity of which they became aware during a recruitment process or pre-contractual negotiations.

	<b>Statutory Concerns Procedure for RTB House Services Sp. z o.o.</b>	Version: <b>1.1</b>
	Schedule 2	Effective from: <b>25/09/2024</b>
	<b>to the RTB House <i>Whistleblowing Policy</i> as well as the RTB House <i>Whistleblowing &amp; Internal Investigations Procedure</i></b>	Page: <b>4/7</b>
Classification: <b>Public</b>		


- D. This Statutory Concerns Procedure only covers Statutory Concerns with respect to which the reporter had a reasonable cause to expect that information contained in the Statutory Concern: **(i)** is true at the time Statutory Concern is being filed and **(ii)** informs on a violation of law.
- E. This Statutory Concerns Procedure covers anonymous reports provided that they are submitted through a dedicated online whistleblowing platform outlined below in section 4. A. (i). Such anonymous reports will be followed-up on according to this Procedure, to the extent possible. Anonymous reports submitted in any other way are not covered by the Statutory Concerns Procedure.

### 3. Concerns Reporting Unit

- A. All Statutory Concerns will be received, managed and (if prerequisites are met) followed-up on by the Concerns Reporting Unit.
- B. The Concerns Reporting Unit comprises at least 3 (three) members who are appointed by the Company's Management Board from members of the Company's Legal & Compliance Team, HR Team, or Finance Team. If any member of the Concerns Reporting Unit cannot perform their function temporarily for over a month, and, as a result of that absence, the Unit's size falls below 3 (three) members, the Management Board shall appoint another person to replace that member, who shall perform the duties of that member until the end of their absence.
- C. The current composition of the Concerns Reporting Unit is available on the RTB House Portal.

### 4. Reporting channels

- A. Statutory Concerns may be submitted through one of the following reporting channels:
  - (i) **Dedicated online whistleblowing platform:** <https://rtbhouse.egs-integrity.org/> (this platform has been arranged through agreement with RTB House S.A.; all platform reports are directed to the Concerns Reporting Unit);
  - (ii) **Dedicated email address:** [whistleblowing.services@rtbhouse.com](mailto:whistleblowing.services@rtbhouse.com) ;
  - (iii) **In person:** to a member of the Concerns Reporting Unit, upon prior phone or e-mail request (a meeting will be arranged as soon as possible, no later than within 14 days).

	<b>Statutory Concerns Procedure for RTB House Services Sp. z o.o.</b>	Version: <b>1.1</b>
	<b>Schedule 2 to the RTB House <i>Whistleblowing Policy</i> as well as the RTB House <i>Whistleblowing &amp; Internal Investigations Procedure</i></b>	Effective from: <b>25/09/2024</b>
		Page: <b>5/7</b>
Classification: <b>Public</b>		

- B. When submitting a Statutory Concern through any of the channels outlined in sections (ii) or (iii) above, the Whistleblower must identify themselves and provide an address for service or email address to be used for future communication.
- C. Where telephone conversation or in-person meeting is used for reporting, a member of the Concerns Reporting Unit will (with respect to an in-person meeting, upon the Whistleblower's consent only) document the Statutory Concern in the form of accurate minutes of the conversation. The Whistleblower has the right to review, rectify and approve the minutes by signing them.

#### 5. Acknowledgment of the Statutory Concern


- A. A member of the Concerns Reporting Unit will acknowledge the receipt of the Statutory Concern within seven days of receipt.
- B. Along with the acknowledgement a relevant privacy notice shall be sent to the Whistleblower.

#### 6. Follow-up actions

- A. Members of the Concerns Reporting Unit will take appropriate actions to assess the accuracy of the allegations made in the Statutory Concern and address the Statutory Concern as necessary. This may include through actions such as an internal enquiry, investigation, prosecution, recovery of funds, or closure of the procedure.
- B. The Concerns Reporting Unit will maintain communication with the Whistleblower and request further information, if needed

#### 7. Feedback

- A. The Company will aim to keep the Whistleblower informed of the progress of any investigation, as far as practicable while maintaining confidentiality.
- B. In any event, as soon as reasonably possible, but no later than within three months from the acknowledgment of receipt of the Statutory Concern (or within three months of the seven-day acknowledgment deadline), a member of the Concerns Reporting Unit will provide the Whistleblower with information on follow-up actions taken or planned, along with the reasoning for such actions (as per Section 5).
- C. The Whistleblower is required to treat any information about the follow-up actions as strictly confidential.

	<b>Statutory Concerns Procedure for RTB House Services Sp. z o.o.</b>	Version: <b>1.1</b>
	<b>Schedule 2</b>	Effective from: <b>25/09/2024</b>
	<b>to the RTB House Whistleblowing Policy as well as the RTB House Whistleblowing &amp; Internal Investigations Procedure</b>	Page: <b>6/7</b>
Classification: <b>Public</b>		

## 8. Confidentiality

- A.** The Company will ensure that the Whistleblower’s identity is not disclosed to anyone beyond the members of the Concerns Reporting Unit, unless **(i)** the Whistleblower explicitly consents to the disclosure, or **(ii)** disclosure is required by law. This also applies to any other information that could directly or indirectly reveal the Whistleblower’s identity;
- B.** At the same time, the Company will ensure that Persons Concerned fully enjoy the right to an effective remedy and to a fair trial, as well as the presumption of innocence and defense rights , including the right to be heard and to access their file. The identity of other individuals mentioned in the Statutory Concern will also be protected.

## 9. Non-retaliation


The Company will take measures to ensure that Whistleblowers are not subject to retaliation for reporting a Statutory Concern, and that no attempts or threats of retaliation occur. The same protections apply to facilitators, third parties connected with the Whistleblower, and legal entities that the Whistleblower owns, works for, or is otherwise associated with in a work-related context, as set out in the Act of 14 June 2024 on the Protection of Whistleblowers (Journal of Laws 2024, item 928.) (“**Whistleblower Protection Act**”). The Company recognizes all forms of retaliation set out in the Whistleblower Protection Act.

## 10. False reports

Knowingly reporting false information as a Statutory Concern is prohibited, and individuals who engage in such behavior are not protected against retaliation. The Company reserves the right to take appropriate action against those who knowingly provide false information.

## 11. Miscellaneous

- A.** The Company strongly encourages that Statutory Concerns be submitted through the Company-provided reporting channels, to ensure effective resolution. However, Whistleblowers may choose to report their concerns to public authorities, including superior and central government administration bodies, local government administration bodies, other state bodies, mayor, starost, marshal, regional accounting chambers, or relevant institutions, bodies, offices or agencies of the European Union, as relevant to their

	<b>Statutory Concerns Procedure for RTB House Services Sp. z o.o.</b>	Version: <b>1.1</b>
	<b>Schedule 2 to the RTB House <i>Whistleblowing Policy</i> as well as the RTB House <i>Whistleblowing &amp; Internal Investigations Procedure</i></b>	Effective from: <b>25/09/2024</b>
		Page: <b>7/7</b>
Classification: <b>Public</b>		

scope of competence. Whenever the reporter is unable to identify the relevant body, reports can be made to the Commissioner for Human Rights (*Rzecznik Praw Obywatelskich*).

- B. The Company will register the Statutory Concerns in its internal register.
- C. In case of a discrepancy between this Statutory Concerns Procedure and the Whistleblower Protection Act, the provisions of the Whistleblower Protection Act shall prevail. Records of Statutory Concerns and follow-up actions will be handled in compliance with the Whistleblower Protection Act.
- D. The Statutory Concerns Procedure will take effect on **25<sup>th</sup> of September, 2024**.

## 12. Revision History

Version	Creation date	Author(s)	Description of change	Reviewed & approved by	Date approved
1.0	10/06/204	Paulina Kaźmierczuk	Document creation	Przemysław Szymański	10/06/2024
1.1.	13/06/2024	Dominika Tarnicka	Stylistic revisions	Przemysław Szymański	09/09/2024