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Whistleblowing Policy and whistleblowing reporting procedure in Solidarity Fund PL

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Document objective and scope

This document specifies the scope and methods related to whistleblowing, i.e., reporting major irregularities (violations potentially harmful to the public interest, the interest of SFPL or third parties) at Solidarity Fund PL. The Policy applies to Solidarity Fund PL employees and collaborators, regardless of the legal basis of employment, engagement, or relationship between such persons and SFPL entities.



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Definitions



Solidarity Fund PL (Fundacja Solidarności Międzynarodowej) or SFPL - the Headquarters of Solidarity Fund PL based in Warsaw as well as its other organisational units.

Whistle-blower - any person reporting violations in line with this procedure.

Third party - any person or entity not affiliated with Solidarity Fund PL.

SFPL collaborating entity - a representative, employee or collaborator of the Partner or other entity which carries out joint tasks or orders for Solidarity Fund PL.

Employee - any person employed by Solidarity Fund PL based on an employment contract or holding a certain function in a body of Solidarity Fund PL.

Whistleblowing Ombudsman – an independent entity or person, such as a law firm or a lawyer (advocate or attorney-at-law), also if foreign as referred to in Legal Assistance by Foreign Lawyers Act of 5 July 2002 (Polish Official Journal Dz. U. 2002.126.1069), who is not employed by Solidarity Fund PL and who, based on an agreement with Solidarity Fund PL, is in charge of receiving, screening, and forwarding information on violations to Solidarity Fund PL.

Collaborator - a person engaged by Solidarity Fund PL based on a civil law contract or a contract with the individual entrepreneur.

Screening - is the process of screening information by the Whistleblowing Ombudsman which involves rejecting those reports that are clearly groundless or otherwise fail to meet the conditions of these Regulations.

Whistleblowing (reporting) - communication to the SFPL management (regardless of the form chosen to make a report) of information about certain irregularities, i.e., violations potentially harmful to the public interest, the interest of Solidarity Fund PL or the interest of third parties.



1. Scope, exemptions, and waiver

Scope

- 1.1. The SFPL Whistleblowing Policy and the whistleblowing reporting procedure aim at ensuring that certain serious public interest risks are handled that have not been otherwise covered in the other SFPL Policies and Regulations.
- 1.2. Violations reportable under this Policy include the following but not limited to:
 - a) Money laundering and financing of terrorism;
 - b) Corruption, nepotism and similar crimes;
 - c) Theft and similar wrongdoing to the detriment of public institutions, Solidarity Fund PL or its partners and business counterparties;
 - d) Other violations relating to contracting, grants or recruitment;
 - e) Wilful misconduct to conceal or refrain from reporting any information that is related to the issues of (a) - (d) above.
- 1.3. The protection provided for under this Policy and the bans under sections 2.3 - 2.5 apply in a situation where a whistle-blower:
 - a) discloses information in good faith;
 - b) is convinced the reported information is authentic;
 - c) does not act with malevolence or cast false suspicions;
 - d) is not expecting any personal or financial benefits.

Exemptions

- 1.4. Subject to section 1.5, this Policy does not cover the following areas which are regulated in the other Policies and Regulations or the law:
 - a) Complaints and violations related to employee rights;
 - b) Discrimination, mobbing, sexual harassment or intimidation;
 - c) Work accidents;
 - d) Data and IT network security;
 - e) Personal data incidents and breaches;
 - f) Appeals in the course of contracting or grant procedures.

Waiver of exemptions

- 1.4. Where an employee, collaborator or SFPL collaborating entity has exhausted the available measures of complaining against an issue covered in sections 1.4 (a)-(f) however, the party reported in a such complaint can be reasonably suspected of concealing certain violations, then such employee or collaborator or collaborating entity may take advantage of the procedure under this Policy.



2. Environment conducive to whistleblowing

Whistleblower encouragement

- 2.1. Employees, collaborators and SFPL collaborating entities have the right to report any doubts, concerns, reasonable suspicions, or information about violations at Solidarity Fund PL to the extent of the issues described in section 1.2.
- 2.2. Supervising staff at every level, team leaders, coordinators of contracts, contests and other grant procedures are required to create such an environment that A whistle-blower is assured of its report being given serious consideration and processed in line with SFPL by-laws as well as applicable legal regulations.

Prohibition of sanctions or whistle-blowers' discouraging

- 2.3. Supervising staff, team leaders, coordinators of contracts, contests or other grant procedures, or another person to whom a complaint or report is made, must not hold the whistle-blower accountable or otherwise threaten with such accountability, or exclude the whistle-blower from a contract or grant procedure on the basis of the report made, or take any other retaliatory, disciplinary, or discriminatory action or omission.
- 2.4. Supervising staff, team leaders, coordinators of contracts, contests or other grant procedures, or another person to whom a complaint or report is made, must not discourage the reporting even if such discouragement does not meet the definition of sanctioning, threatening, retaliatory, disciplinary, or discriminatory action or omission.
- 2.5. Any action or omission of the nature described in sections 2.3. or 2.4. will constitute a labour offence and be subject to liability in line with the labour law, the criminal code, and other legal regulations.

Trust and anonymity

Openness and trust

- 2.6. The implementation of and ensuring the adherence to the principles contained above aim at establishing the principle of mutual trust, openness and elimination of concerns surrounding whistleblowing.

Anonymity

- 2.7. If a whistle-blower has any concerns as to the potential disclosure of his/her identity in connection with his/her reporting, then the whistle-blower will have the right to submit the information/report anonymously in line with section 3 of this Policy.



- 2.8. If a whistle-blower has requested anonymity or if his/her report is submitted anonymously but the party reported on has established or could establish the identity of the whistle-blower, then the party reported on will be required to keep the whistle-blower's particulars secret.
- 2.9. Disclosure of a whistle-blower's identity by his/her supervising or other employees (unless with the prior written consent of the whistle-blower) will constitute a labour offence and be subject to liability in line with the labour law, the criminal code, and other legal regulations.
- 2.10. If the identity of a whistle-blower is revealed by an SFPL collaborating entity, Solidarity Fund PL may take appropriate action, including termination of the collaboration.
- 2.11. Anonymous reporting will be processed based on the following criteria:
 - a) the severity of the reported violation
 - b) the credibility of the report;
 - c) conformity to the scope under section 1.2.

3. Reporting basic principles

Scope

- 3.1. This procedure applies to both disclosed and undisclosed (anonymous) reporting of violations to the Whistleblowing Ombudsman when the other measures of reporting such information, referred to in section 1.4 of this Policy, have been exhausted.
- 3.2. A whistle-blower may also take advantage of this procedure if he/she has not previously informed Solidarity Fund PL of certain violations in other proceedings or based on other procedures.

Report contents

- 3.3. The report will contain information necessary to examine the violation, and prevent or eliminate them, including but not limited to incident classification according to section 1.2, the approximate time of occurrence, the location, and the nature of the issue.
- 3.4. Where possible, the report should be backed up by material or documentation to substantiate it.
- 3.5. If one or more of the elements described in section 3.3. is missing, it will not serve as the basis for refusing the report or for allowing the case to proceed (subject to paragraph 4.2.) unless such a missing element makes it impossible to examine whether or not the violation actually occurred.

Reporting methods

- 3.6. Reports can be made directly in writing by e-mail to the address announced in the President of the Board's communication or, in the case of SFPL Branches, in communications of their Country Directors.



- 3.7. Reports sent as described in section 3.6 will directly reach the Whistleblower Ombudsman, and no employees, collaborators or SFPL collaborating entities will have access to the reports.

4. Report processing

Report screening

- 4.1. On receipt of a report, the Ombudsman carries out a preliminary examination of information concerning actual or potential violations, considering the severity of the issue, the credibility of the report, and the possibility of confirming it in other sources. To the extent necessary, the Ombudsman may request a consultation with the SFPL Compliance Team who should perform the highest level of confidentiality.
- 4.2. If the Ombudsman resolves that the report is not credible or where the severity or the scope does not meet the conditions of section 1.2., the Ombudsman will not forward the report for further processing by SFPL and inform the President of the SFPL Management Board within 10 working days about it as well as the reporting party (if its contact details have been made available).
- 4.3. The President of the SFPL Management Board may request the Ombudsman to forward the report referred to in the previous section, together with the accompanying material or documentation. In such case, the Ombudsman will provide the report in a way that will prevent establishing the identity of the reporting party, unless it that has given prior written consent to the disclosure of its data to SFPL.
- 4.4. If the Ombudsman resolves that a report deserves further processing, then the Ombudsman will forward the report to the President of the Management Board within 10 working days together with the accompanying material or documentation, in a way that will prevent establishing the identity of the reporting party, unless it that has given the prior written consent to the disclosure of its data to SFPL.
- 4.5. If the report concerns the President of SFPL Management Board, the Ombudsman will forward the report or information about it to the Chairperson of SFPL Supervisory Board. The provisions of section 4.1 - 4.4 will be applied accordingly.

Report handling

- 4.6. If a report is received from the Ombudsman, the President of SFPL Management Board will forward the case for examination to an SFPL employee selected by the President, and that employee (upon analysing the case) will prepare a summary report informing whether the violation actually occurred or could have occurred, its assessed severity, its potential consequences for the public interest, the interest of the Solidarity Fund PL or of third parties, any



measures to remedy such consequences, as well as any recommended actions preventing similar violations in the future.

- 4.7. The examination will take up to 10 working days, including the preparation of the summary report.
- 4.8. In very complex cases or where difficult to document or prove the circumstances, the examination may take longer. In such event, the designated employee will inform the President of the SFPL Management Board of reasons that justify the extension of the time limit referred to in section 4.7., and will indicate a new deadline to complete the procedure.
- 4.9. The President of the SFPL Management Board will decide on the violations being examined, including possible remedies, disciplinary measures, or a notification to law enforcement authorities, based on the summary report referred to in section 4.6., and may also consider other circumstances as may be relevant to the examination.
- 4.10. The President of the SFPL Management Board will inform the Ombudsman about the procedure's initiation and conclusion as well as its outcome, including the contents of the summary report referred to in section 4.6.
- 4.11. The procedure referred to in sections 4.6.- 4.8. is confidential, however subject to section 4.15.
- 4.12. Within the framework of the examination, the designated employee will be provided with tools as well as access to documents, premises, and persons as and when necessary to ensure the proper clarification of the violations being examined.
- 4.13. In any matters relating to the clarification of such violations, the designated employee will report solely and exclusively to the President of the SFPL Management Board.
- 4.14. The designated employee will not be held accountable for any lawful activities related to the clarification of the violations and will not be subject to any other retaliatory, disciplinary, or discriminatory action or omission.
- 4.15. In the event that the President of SFPL Management Board refuses to provide the Ombudsman with the information referred to in section 4.10, the Ombudsman will inform the Supervisory Board of Solidarity Fund PL.

Management Board whistleblowing

- 4.16. In connection with article 15(5) and (8) of SFPL Charter, in the event of serious wrongdoing of the Management Board that is reasonably suspected, the Chairperson of the Supervisory Board of Solidarity Fund PL may request that the Supervisory Board adopt a resolution forwarding the issue to a certain member or members of the Supervisory Board for further investigation.
- 4.17. The provisions of section 4.6 – 4.16 will be applied accordingly.



5. Final provisions

Personal data protection

- 5.1. Personal data processed under this Policy will be protected and processed in line with the General Data Protection Regulation (GDPR), the SFPL Personal Data Protection Policy and other Policies and Regulations as applicable.
- 5.2. In the event that criminal or fiscal proceedings are instituted, the dedicated regulations of the law of Poland will prevail.

Periodic review

- 5.3. This Policy is subject to a periodic review prior to the lapse of five years from its effective date. The HR Team is responsible for monitoring any whistleblower protection legislation and for reviewing this document.



Document information sheet

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