



## Whistleblowing policy for Selena Group



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## I. Purpose of Procedure

The purpose of this Procedure is to regulate management rules for Reports regarding actual and possible Irregularities in the way which ensures the anonymity and safety of the Reporting Person.

## II. Scope

Each Employee/Collaborator and any other person outside the organisational structures of Selena Capital Group who has learned of or has a suspicion that any Irregularities have occurred can report it. A Report may be submitted by means of internal report channels indicated in this Procedure, external report channels being a part of public administration bodies or public disclosure. The Company can verify only a Report submitted by means of report channels indicated in this Procedure and encourages to use them in the first place. A Report may be submitted anonymously.

The person receiving a Report makes sure every Employee/Collaborator and other persons outside the structures of Selena Capital Group are informed that they can submit Reports. This obligation takes especially the form of informing about good practices of reporting Irregularities and about the rules of protecting the Reporting Persons. The information procedure may take the form customarily accepted in Selena Capital Group.

## III. Responsibilities

### Management Board:

1. The Management Board, by way of a resolution, appoints from among its members a person in charge of receiving Reports, that is, the Report Receiver.
2. If it is possible, the Report Receiver should be a financial Board Member or the President of the Board.
3. In the case of extended absence of the Report Receiver, the Receiver appoints their deputy.
4. In case of using IT tools to receive and manage Reports, the Board decides on acceses (logins) to the selected reporting platform, especially for the Report Receiver, Reviser and other persons performing obligations under this Procedure, respecting the principle of anonymity and safety.

### Reviser:

1. The Management Board, by way of a resolution, appoints from among the Employees/Collaborators a person in charge of verification and control of received Reports.
2. If it is possible, the Company's Reviser should be the Board Office Manager or the Legal Department Director.

## IV. Overall description of the procedure

### Rules of submitting Reports

1. To guarantee anonymity to the Reporting Person, the following methods of reporting are available:
  - a) Submitting a Report via secure Internet platform at [notifications.selena.com](https://notifications.selena.com) (platform managed by an external service provider and available in several languages)
  - b) Submitting a Report via e-mail sent to e-mail address of Report Receiver: [notification@selena.com](mailto:notification@selena.com)
  - c) submitting a Report via a letter addressed for:
    - i. the Report Receiver to the postal address of the Company, that is, Selena FM S.A. ul. Strzegomska 2-4, 53-611 Wrocław - a letter with the Report shall be labelled with the words "Confidential, to the Report Receiver in person"
    - ii. all Board Members to the postal address of the Company, that is, Selena FM S.A. ul. Strzegomska 2-4, 53-611 Wrocław, if the report applies to a Company Board Member.

The letter with the report shall be labelled with the words “Confidential, to all Board Members in person”.

- d) submitting a Report by placing a note informing of the Irregularity in the box located in a designed spot.
2. Irrespectively of the mechanisms detailed above, the Company may at any moment implement additional tools in Selena Capital Group to report Irregularities, which does not require any changes to this Procedure.
  3. The Reporting Person decides whether or not they wish to be anonymous. Receiving an anonymous Report does not annul an obligation to take actions to investigate it according to this Procedure unless otherwise required by local law.
  4. A Report may also be submitted in any other form. Submitting a Report by means of tools different than outlined in this Procedure does not annul an obligation to take actions to investigate it according to this Procedure.
  5. The Reporting Person who submits a report in bad faith or purposefully shares false information shall be liable for disciplinary responsibility, criminal responsibility and any damage following such a Report.
  6. The Report, depending on the knowledge of the Reporting Person may include, i.a.:
    - a. date and time when the Irregularity was noticed,
    - b. date and time when the Irregularity occurred,
    - c. description of the circumstances of the Irregularity, including the data of the person who made a contribution to the occurrence of the Irregularity,
    - d. if there is such knowledge - description of the results/consequences of the Irregularities,
    - e. Possibly, also evidence of Irregularities (as attachments to the Report)

Submitting a Report without information regarded to in pts. a)-e) as above does not annul an obligation to take actions to investigate it according to this Procedure

#### **Actions taken by the Report Receiver**

1. The Report Receiver checks on a regular basis whether they have received any Report in the form described in IV.1 of this Procedure.
2. If a Report has been submitted, the Report Receiver immediately forwards a copy of the Report to the Reviser and informs the Chairman of the Supervisory Board. The Report Receiver and the Reviser are obliged to jointly initially verify the Report and outline a plan for Internal investigation.
3. The Reviser conducts an Internal investigation, that is, takes immediate actions to carefully examine the Report. The Reviser is obliged to consult any doubts regarding the Internal investigation with the Report Receiver.
4. The Reviser, conducting an Internal investigation, shall, in particular:
  - a) verify the accuracy of a received Report
  - b) initiate an Internal investigation, including carrying out an analysis of the Report within the time period not exceeding 5 working days of the date of its receipt to the the Report Receiver,
  - c) confirm the initiation of an Internal investigation or inform the Reporting Person that the Report is incorrect (if it is possible to contact the Reporting Person on the basis of the submitted data);
  - d) identify a company of Selena Capital Group, its unit and department where the event described in the Report has taken place,
  - e) identify the Reported event as concerning or non-concerning the Irregularities,
  - f) secure materials that may be the proof of occurrence of the Irregularity by securing original data carriers and making copies of them, saving a scan of the Report and all gathered information and documents on hard discs or in the computer's memory,
  - g) if need be, inform other persons (incl. department manager, information system administrator, representative of high-level managerial staff) of the Report and consult its circumstances with them;
  - h) if the Reporting Person leaves their data, if need be, contact this person to gain additional information,

- a) be authorised to request data, information, explanation and documents from Employees/Collaborators and other persons who may possess it;
  - b) consult the Report Receiver and, if necessary, other Board Members, within the frames of the Internal investigation.
5. After the Internal investigation has ended, the Reviser shares the conclusions to the Report Receiver. If the Report concerns an event qualified as an Irregularity and its occurrence has been confirmed or is highly probable - the Report Receiver presents the recommendations for proceedings regarding the submitted Irregularity to the SELENA Board Members or to other authorised persons (section 6 below).
6. The recommendation includes proposals of means to be implemented to remove or minimise the Irregularity and its results, as well as proposals of other preventive or disciplinary means, in particular:
  - a) Calling a Board meeting to present information of the received Report and arrangements following the Internal investigation,
  - b) giving orders to Employees/Collaborators,
  - c) making decisions on implementation of remedial, preventive or disciplinary measures towards the Employee/Collaborator who committed violation.

After the Internal investigation has concluded, if the Report does not concern an event qualified as an Irregularity or the occurrence of the event qualified as an irregularity has not been confirmed or is not regarded highly probable, the Reviser, having informed the Report Receiver, enters the Report to the appropriate register and, if need be, forwards the information on the examination of the Report to the appropriate persons within SELENA structure.

7. If need be, the Board consults the results of the Internal investigation with the Supervisory Board.
8. If the Report concerns the Reviser, the Report Receiver is obliged to make their own arrangements to carry out the control procedure.
9. After carrying out the Internal investigation, the Reviser, if possible, informs the Reporting Person of the investigation results.
10. The actions described in this section may be performed using IT tools which enable to centrally manage all received Reports and register actions undertaken as part of Internal Investigation.

#### **ACTIONS TO BE TAKEN BY SELENA BOARD**

1. The Board Members monitor whether they have received any correspondence labelled "Confidential" or whether a Report on Irregularities has been sent to their designed e-mail address.
2. The Board Member to whom the Report regards is excluded of the Internal investigation. The information about Report is then forwarded only to other Members of the Board.
3. The Board Members or one appointed Board Member, forward the Report to the Reviser, with whom they initially verify the Report and outline a plan for Internal investigation. In case of Report concerning one of the Board Members these actions should involve the entire Supervisory Board or according to its decision only the Chairman of the Appointment and Remuneration Committee elected among Supervisory Board Members.
4. The Board Members or one appointed Board Member supervises the Internal investigation carried out by the Reviser.
5. After the Internal investigation has ended, if the Report concerns an event qualified as an Irregularity and the occurrence such an event has been confirmed or is highly probable, the Reviser presents the Board Members with the results of the investigation.
6. The Board Members present the Board Member to whom the Report regards with the results of the Internal investigation and allow them to refer to it.

7. The Board decides on what actions shall be taken concerning the Board Member to whom the Report regards, possible preventive measures or any other necessary actions to remove or minimise the Irregularity and its results, and informs the Supervisory Board of the decision.
8. The Supervisory Board may recommend to the Board to change the decision or take up additional actions.
9. After the Internal investigation has ended, if the Report does not concern an event qualified as an Irregularity or the occurrence of the event qualified as an irregularity has not been confirmed or is not regarded highly probable, the Reviser enters the information to an appropriate register.
10. The Board may order the Report Receiver or the Reviser to initiate additional examination operations within the frames of the Internal investigation.

#### **METHODS OF PROTECTION OF PERSONAL DATA OF PERSONS TO WHOM THE REPORT REGARDS**

1. SELENA or any other entity of Selena Capital Group does not initiate any activities to establish the data of persons reporting Irregularities, with the exception of a situation where the reported irregularity constitutes a crime. In such a case, all contacts with the Reporting Person are confidential to the scope making it possible to properly explain the circumstances of the given Irregularity Report and take up appropriate activities.
2. Personal data of persons indicated in the Report and possible data of the Reporting Person is protected in accordance with internal regulations of Selena Capital Group regarding personal data protection.
3. Personal data is removed after it is no longer necessary to process it for the purpose of explaining the reported Irregularity. Immediately after this goal is completed, the personal data included in the Report is removed, while other information included in the Irregularities' Reports and information on the follow-up actions is stored in the systems for the period of 5 years, starting from the first day of the year subsequent to the year when the information was elaborated, processed or drafted.

#### **RULES OF CONFIDENTIALITY**

1. In the case as described above, or if the method of submitting the Report did not allow for full anonymity of the Employee/Collaborator who submitted it, the Report Receiver, the Reviser and the Board exercise due diligence and take up adequate means to keep the identity of the reporting Employee/Collaborator confidential.
2. If the method of submitting the Report or its form did not allow for full anonymity of the Reporting Person, the Report Receiver, the Reviser or the Board, when forwarding the information of the Report to the authorised persons, undertake to guarantee the highest possible level of anonymity of the Reporting Person's personal data.
3. The fact that the information has been shared is confidential regardless of the method of sharing and is not disclosed to other persons, including Employees/Collaborators, with the exception of the Board, The Board of Directors, as well as the Reviser and persons in charge of control operations to the scope outlined in this Procedure.
4. The Report Receiver, the Reviser or the Board are obliged to disclose the data of the person committing violation and the Reporting Person if such disclosure is required by virtue of national law in the context of further investigative measures or subsequent legal proceedings.