

PROCEDURE

Number:

BOSMAL/P-14-03e/02

Issue date:

05/11/2025

Title:

Whistleblowing and Follow-Up Procedure

Pages:

14

Appendices:

5**Contents**

1. PURPOSE	2
2. SCOPE OF APPLICATION	2
3. SCOPE OF APPLICABILITY	2
4. DIVISION OF RESPONSIBILITIES	3
5. DEFINITIONS AND ABBREVIATIONS	3
6. PROCEDURE	5
7. WHISTLEBLOWERS	6
8. INTERNAL REPORTING	9
9. INVESTIGATION COMMITTEE	10
10. INFORMATION REGARDING EXTERNAL REPORTING	12
11. FINAL PROVISIONS	12
12. RELATED DOCUMENTS	12
13. APPENDICES	13

DISTRIBUTION LIST:


ZJ	ZT											
DN	NC	NA	NE	NK	NR	NZ	NL	NI	NB	NH	NP	IOD
DB	BD	BH	BM	BS	BW	BP	BE	BR				
ZZ PRAC.				-				-				

For internal use at BOSMAL only.

Hard copy: ZJ, NC

Prepared by:	Checked by:	Approved by:
Robert Słonieć, MSc	Joanna Faber, PhD Eng	Arkadiusz Stojęcki, PhD Eng
(Signature)	(Date, Signature)	(Date, Signature)

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.

	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	2	14

1. PURPOSE

The main objectives of this procedure are:

- to prevent malpractices at Instytut Badań i Rozwoju Motoryzacji BOSMAL Sp. z o.o. ("BOSMAL"),
- to create conditions for reporting breaches of law and carrying out follow-up activities by, for example, defining how whistleblowers can report breaches, including actual and potential violations of laws or BOSMAL's internal regulations,
- to create conditions for whistleblowers to report breaches of law while offering guarantees of legal protection against retaliation and for receiving such reports as one of the key elements underpinning BOSMAL's proper and secure management,
- to identify malpractices in BOSMAL's activities and to take all the available measures to eliminate the identified malpractices and to reduce risks across the organisation and at all its levels.

This procedure meets the statutory requirements laid down in the Whistleblower Protection Act of 14 June 2024 (Dz. U. *[Journal of Laws]* of 2024, item 928).

2. SCOPE OF APPLICATION

This procedure sets out the rules for reporting actions or omissions that contravene the law or intend to evade the law in the following areas of BOSMAL's business:

1. corruption, including breaches covered by BOSMAL's Anti-Corruption Policy,
2. public procurement,
3. prevention of money laundering and terrorism financing,
4. product safety and product compliance,
5. transport safety,
6. environmental protection,
7. consumer protection,
8. protection of privacy and personal data,
9. network and IT systems security,
10. the internal market of the European Union, including the public law principles of competition, state aid and taxes imposed on corporations *[legal persons]*,
11. constitutional freedoms, human rights and civil rights in relations between individuals and public authorities, if they are not connected with the areas specified in points 1...10.

3. SCOPE OF APPLICABILITY

This procedure must be followed in respect of reports made by whistleblowers, i.e. individuals who have become aware of a breach or breaches in a work-related context.

BOSMAL®	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	3	14

4. DIVISION OF RESPONSIBILITIES

BOSMAL's Management Board:

- ensures that resources required for this procedure to be applied effectively are implemented and maintained,
- appoints an Investigation Committee,
- provides whistleblowers with protection against retaliation, including the confidentiality of the identity of the whistleblower and the person(s) concerned, in accordance with the Act.

The Compliance and Standard Management Team:

- receives reports from whistleblowers,
- makes requests to the Management Board to appoint an Investigation Committee,
- supervises the follow-up action taken in response to the report, ensuring that the action is independent and objective, which must include reviewing the report and maintaining communication with the whistleblower,
- keeps a register of whistleblowing reports.


The Investigation Committee:

- conducts an investigation of the whistleblower's report,
- prepares the final report with recommendations and submits it to the Management Board, unless the whistleblower's report concerns a member of the Management Board, in which case the final report will be submitted to the Supervisory Board.

5. DEFINITIONS AND ABBREVIATIONS

5.1. Definitions

Definition	Description
BOSMAL/Company	Instytut Badań i Rozwoju Motoryzacji BOSMAL Sp. z o.o.
Follow-up	means an action taken by BOSMAL to verify whether the information reported by a whistleblower is true and to counteract the reported breach of law by, in particular, launching an investigation, inspection, administrative procedure, prosecution or action for recovery of funds or by closing a process as part of its internal procedure for reporting breaches of law and follow-up or its procedure for external reporting and follow-up actions.
Information on breaches in a work-related context	means information, including reasonable suspicions, about actual or potential breaches connected with work under a contract of employment or other contractual basis of work at BOSMAL which occurred or are very likely to occur at (a) BOSMAL, where the whistleblower participated in a recruitment or other negotiation process prior to entering into the contract, or works or has worked or (b) in another organisation with which the whistleblower is or was in contact through his or her work, and about attempts to conceal such breaches.

	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	4	14

Definition	Description
Retaliation	means any direct or indirect action or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause the whistleblower's rights to be infringed upon or which causes or may cause unjustified detriment to the whistleblower, including unjustified proceedings against the whistleblower.
Feedback	means the provision to the whistleblower of information on the action envisaged or taken as follow-up and on the grounds for such follow up.
Person concerned	Means a natural person, legal person or unincorporated organisation with statutory legal capacity who or which is referred to in a whistleblowing report or public disclosure as a person to whom the breach is attributed or with whom that person is associated.
Facilitator	means a natural person who assists a whistleblower in the reporting of a breach of in public disclosure in a work-related context, and whose assistance should be confidential.
Related person	means a natural person who may suffer retaliation, including the whistleblower's associate (colleague) or his or her closest relative within the meaning of s.115(11) of the Polish Penal Code (Act of Parliament) of 6 June 1997 (Dz.U. <i>[Journal of Laws]</i> of 2024, item 17).
Closest relative	means the whistleblower's spouse, ascendant, descendant, brother, sister, relative in the same line or degree, a person in an adoption relationship and his or her spouse, as well as a person in cohabitation with the whistleblower.
Report	means the oral or written communication of information on the breaches specified in section 2 of this Procedure, in accordance with the Act and this Procedure, via internal reporting to BOSMAL or external reporting to the Polish Commissioner for Human Rights [Polish: <i>Rzecznik Praw Obywatelskich</i>] or a public authority.
Act	means the Whistleblower Protection Act of 14 June 2024.
Procedure	means this document, which sets out the rules for receiving reports of breaches and for taking follow-up actions.
Public disclosure	means the making of information on breaches available in the public domain;
Investigation Committee	means a committee responsible for investigating a whistleblower's report of a breach which is appointed at the request of the NC Manager on an as-needed basis by way of the Management Board's internal regulation to investigate all the circumstances reported, in accordance with the provisions governing investigations.

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.

BOSMAL®	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	5	14

Definition	Description
Whistleblower	<ol style="list-style-type: none"> 1) means BOSMAL's employee or former employee, 2) a candidate for work at BOSMAL who has become aware of a breach of law during the recruitment process, 3) BOSMAL's temporary worker, 4) a person working at BOSMAL in a legal relationship other than employment, including under civil-law contracts, 5) BOSMAL's shareholder, 6) a member of BOSMAL's Management Board or Supervisory Board, or a person with BOSMAL's commercial power of attorney [Polish: <i>prokurent</i>], 7) a person carrying out work under the supervision and direction of BOSMAL's contractor, subcontractor or supplier, 8) an intern, volunteer or person in a work experience placement at BOSMAL.
Register of Whistleblowing Reports	means a register of whistleblowing reports which contains the information reported and information about the process of investigating the reported information and about the outcome of the investigation.
Public authority	means a superior and central state administration authority, local state administration authority, local government authority, other state authority or other person or entity who or which carries out public administration tasks assigned to them by law and which is competent to take follow-up actions in the areas specified in section 2 of this Procedure.
Reporting channel	means a technical and organisational solution that allows a whistleblower to make a report.
Breach	means an actual or potential (preparation for a breach or an attempted breach) violation of law in the areas specified in section 2 of this Procedure.

5.2. Abbreviations

Abbreviation	Description
-	-


For the names of BOSMAL's departments, please refer to the currently applicable organisational rules in [BOSMAL/R-0-03](#).

6. PROCEDURE

6.1. General provisions

1. BOSMAL's operations strategy is based on legal requirements, ethical values, actions taken to prevent corruption and other malpractices both internally, within the organisation, and externally, at the organisation that work with BOSMAL, taking into account social aspects

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.

	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	6	14

and environmental protection and maintaining proper relations with various stakeholder groups.

2. BOSMAL's Management Board will safeguard the fair treatment of all whistleblowers and other persons involved directly and indirectly in any investigation, including NC personnel and members of the Investigation Committee, as well as the confidentiality of their personal data, and a competent and diligent investigation of the matters reported.
3. BOSMAL's Management Board will provide protection of whistleblower against retaliation.
4. This Procedure will apply if at least one of the following conditions is met:
 - the whistleblower does not want to report a breach to his or her immediate manager or is otherwise unable to do so (especially when there is a fear of retaliation from the person concerned),
 - the whistleblower wants to report a breach subject to confidentiality of his or her personal data.
5. The persons concerned may include (without limitation):
 - BOSMAL's employees and associates in connection with their work for BOSMAL,
 - a natural person authorised to represent BOSMAL,
 - a subcontractor or other business person who is a natural person, if his or her prohibited act connected with the performance of a contract between that subcontractor or other business person and BOSMAL.

6.2. Persons responsible for managing reports

1. Reports of breaches will be received and the reported breaches will be formally reviewed by BOSMAL's NC employee duly authorised to process personal data ([Form No. 4](#)).
2. A report that does not meet the requirements of this Procedure or the subject of which is not covered by this Procedure, or which has been made other than through the reporting channels specified in this Procedure will not be reviewed or investigated.
3. A report must not be reviewed or investigated by a person who, according to the reported information, may be negatively involved in the action or omission that constitutes the reported breach.
4. If a report concerns the person referred to in section 6(2)(1), the Management Board must appoint a different person to be responsible for receiving and reviewing the report.
5. If an initial review of a report shows that the report can be investigated, the person responsible for handling reports will initiate an investigation that will be conducted by an Investigation Committee in accordance with this Procedure. The conduct of the investigation by the Investigation Committee will be supervised by the NC Manager.

7. WHISTLEBLOWERS

7.1. General provisions

1. In accordance with the good faith principle, any person with the right to make a report (whistleblower) should make a report if the person reasonably believes that the information to be reported is true and that the reporting is not dictated by the person's legal interests.

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.

BOSMAL®	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	7	14

2. A whistleblower will be deemed to be acting in bad faith if he or she is acting against the law or the *principles of social coexistence*, especially if he or she has reported a breach to cause harm to his or her colleague intentionally or deliberately. No such person will be considered a whistleblower within the meaning of this Procedure.
3. Making false reports intentionally is forbidden at BOSMAL.
4. If an initial review or investigation of a report shows that false information was reported or any true information was concealed, the whistleblower, if he or she is BOSMAL's employee, may be subject to disciplinary action in accordance with the provisions of the Polish Labour Code. Such conduct may also be regarded as a serious breach of the person's basic work duties and may result in termination of the person's employment without notice.
5. If the whistleblower is BOSMAL's supplier of goods or services under a contract other than employment, then if it is found that the whistleblower has made a false report of a breach, that contract and BOSMAL's business relationship with that supplier may be terminated indefinitely. Furthermore, a whistleblower who has made a false report may be held liable for damages if BOSMAL suffers any loss or damage as a result of the report and turns to external authorities for intervention.
6. Any reporting person may be granted the status of whistleblower, unless it can be reasonably believed on the basis of an initial review of the person's report that the person evidently acted in bad faith.
7. Failure to comply with the time limit specified in section 8(2)(6) will be excused only if further steps are needed as part of an initial review of a report (such as when it is necessary to make an incomplete report complete).
8. If the investigation of a report shows that the reporting person with the status of whistleblower had acted in bad faith when making the report, his or her protection as whistleblower will be terminated.


7.2. Protection of whistleblowers

1. This Procedure aims to protect whistleblowers against retaliation, especially repression, discrimination or other unfair treatment that may result from the whistleblower's report.
2. Protection will be afforded to a whistleblower only if he or she acted in good faith when making a report. No whistleblower shall suffer retaliation and/or other negative action, including (without limitation) any of the following:
 - 1) refusing to offer employment to a whistleblower who has applied for work at BOSMAL,
 - 2) terminating the whistleblower's employment, including termination without notice,
 - 3) refusing to employ the whistleblower for a fixed term or to offer permanent employment to the whistleblower after his or her probationary period; refusing to employ the whistleblower for another fixed term or to offer permanent employment to the whistleblower after termination of the whistleblower's fixed-term employment if the whistleblower can reasonably expect to be offered such permanent employment,
 - 4) reducing the whistleblower's pay,
 - 5) suspending the whistleblower's promotion at work or overlooking the whistleblower for a promotion,
 - 6) overlooking the whistleblower for benefits other wages, or reducing the amount of such benefits for the whistleblower,

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.

BOSMAL®	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	8	14

- 7) demoting the whistleblower,
 - 8) suspending the whistleblower,
 - 9) assigning the whistleblower's work duties to another employee,
 - 10) changing the whistleblower's work location and/or working hours or working time schedule to the disadvantage of the whistleblower,
 - 11) making a false negative assessment of the whistleblower's performance or giving a false negative opinion on the whistleblower's performance,
 - 12) imposing or applying a disciplinary measure, including a financial penalty, or a similar measure on the whistleblower,
 - 13) coercing, intimidating or excluding the whistleblower,
 - 14) harassing or bullying the whistleblower (mobbing),
 - 15) discriminating against the whistleblower,
 - 16) treating the whistleblower unfavourably or unfairly,
 - 17) suspending the whistleblower's participation in, or overlooking the whistleblower in the selection of participants in, CPD events,
 - 18) requiring the whistleblower to have a medical examination, including a psychiatric examination, unless the law permits the employer to require the whistleblower to have such an examination,
 - 19) doing things to make it difficult for the whistleblower to find work in the future under a sectoral collective agreement or an industry-specific collective agreement,
 - 20) causing any other non-economic harm to the whistleblower, including by infringing on his or her personal rights, especially his or her reputation.
3. Any attempt or threat to do any of the things listed in subsection 2 which is dictated by a whistleblower's report will be considered an act of retaliation. The burden of proof that any of the things listed in subsection 2 is not an act of retaliation will rest on BOSMAL.
 4. No protection will be afforded to a whistleblower if the whistleblower is responsible (or co-responsible) for or assisted with the reported breach, has reported the breach in bad faith or if the reported information is false or constitutes an abusive practice on the basis that the whistleblower reported false or misleading information intentionally and deliberately.
 5. No personal data identifying the whistleblower may be made public, unless with the whistleblower's express consent given freely in writing.
 6. The person appointed to receive reports will, immediately after receiving a report, anonymise the whistleblower's details and record the report in the Register of Whistleblowing Reports under a reference number assigned in the order of receipt. The reference number will be used to identify the matter reported by the whistleblower.
 7. The reporting channel used by the whistleblower may be disclosed only to an authorised staff member of NC or, in his or her absence, a person authorised by the Management Board.
 8. If any retaliation occurs, the whistleblower must immediately bring the same to the attention of an NC staff member or other employee authorised to apply this Procedure.

	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	9	14

8. INTERNAL REPORTING


8.1. Making internal reports

1. Reports may be made via the following channels:
 - by email to a dedicated email address: sygnalista@bosmal.com.pl,
 - in a meeting with the NC Manager or other staff member authorised to apply this Procedure. In such a case, the NC Manager or other authorised staff member will receive the reporting person's report,
 - by post to: Kierownik Zespołu Nadzoru Prawnego i Zarządzania Standardami [Compliance and Standard Management Team Manager] – Instytut Badań i Rozwoju Motoryzacji BOSMAL Sp. z o.o., Sarni Stok 93, 43-300 Bielsko-Biała, Poland,
 - [Form No. 1](#), which is an appendix to this Procedure and available on the Intranet site, may be used to make a report.
2. A report may be:
 - confidential if it contains the whistleblower's personal data. The data must be protected against unauthorised access,
 - non-confidential if the whistleblower wishes his or her identity to be disclosed. In such a case, the whistleblower's personal data may be disclosed only with his or her express consent given in writing on the report form.
3. The report must contain a clear and complete description of the reported breach and specify, in particular:
 - the date and place of the breach, or the date and place of the whistleblower being informed of the breach,
 - a description of a situation or circumstances in which the breach may occur,
 - information about the person(s) concerned,
 - all the evidence (documents and/or witnesses) and information held by the reporting person and which may be useful in follow-up actions,
 - whether the report has been disclosed outside BOSMAL,
 - the preferred method of communication with the whistleblower.
4. By making a report, the whistleblower will be deemed to have read BOSMAL's data privacy notice in connection with the processing of his or her personal data for the purposes of receiving the report and conducting an investigation in accordance with the Whistleblower Protection Act ([Appendix No. 1](#)).
5. This Procedure will not apply to reported made anonymously.
6. If a report is received by a person who is not authorised to do, the receiving person must immediately submit the report to the NC Manager or other staff member authorised to apply this Procedure and make an appropriate confidentiality statement.

8.2. Register of Whistleblowing Reports. Investigating reports

1. All reports must be recorded in the Register of Whistleblowing Reports ([Form No. 3](#), an appendix to this Procedure).

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.

	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	10	14

2. It is the responsibility of the NC Manager to keep the Register of Whistleblowing Reports.
3. The information recorded in the Register of Whistleblowing Reports must include (without limitation):
 - the reference number and date of the report,
 - the whistleblower's contact details,
 - the personal data of the whistleblower and the person(s) concerned to the extent necessary to identify the whistleblower and such a person (such persons),
 - all specific information regarding the report,
 - the actions taken as follow-up,
 - the closing date of the matter and the final report.
4. All personal data and other information recorded in the register of internal whistleblowing reports will be retained for 3 (three) years from (a) the end of the calendar year in which the follow-up actions were completed or (b) the completion of any proceedings initiated on the basis of the follow-up actions.
5. The whistleblower's details must not be disclosed in any document connected with such proceedings, nor may such details be disclosed at the request of the parties to or participants in the investigation as part of any follow-up actions.
6. After receiving a whistleblowing report, the person responsible for handling whistleblowing reports must immediately, but not later than within 7 (seven) days of the receipt:
 - use [Form No. 2](#) (an appendix to this Procedure) to confirm the receipt of the report (only if the report is not anonymous),
 - conduct an initial review of the report (to verify whether it meets the formal requirements),
 - grant or refuse to grant the status of whistleblower to the reporting person.
7. If the report can be investigated, the person responsible for handling whistleblowing reports will initiate an investigation that will be conducted by the Investigation Committee in accordance with this Procedure.
8. The conduct of the investigation by the Investigation Committee will be supervised by the NC Manager.

9. INVESTIGATION COMMITTEE


1. The investigation must be conducted by an Investigation Committee of at least 3 (three) members who can be relied on to conduct the investigation independently, objectively and competently. Each member of the Investigation Committee and all experts must be authorised to process personal data ([Form No. 4](#)).
2. Members of the Investigation Committee will be appointed on an as-needed basis by way of the Management Board's internal regulation and will conduct the investigation as authorised by the Management Board on an as-needed basis.
3. Candidates to sit on the Investigation Committee will be put forward by the NC Manager or, in the absence of the NC Manager, any other staff member authorised to apply this Procedure (who may put forward himself or herself as a candidate) or the General Manager. Where necessary, experts not employed by BOSMAL may be appointed to sit on the Investigation Committee.

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.

BOSMAL®	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	11	14

4. The following must not be appointed as a members or expert of the Investigation Committee:
 - the whistleblower that made the report to be investigated,
 - the person(s) concerned,
 - a person reporting directly to the person concerned, or the immediate manager of the person concerned,
 - a close relative of the person concerned,
 - a person dealing with or handling the activity or matter the lawfulness of which will be investigated,
 - a person whose involvement in the investigation would raise a reasonable doubt as to the impartiality of the person for any other reasons.
5. In the course of the investigation, the members of the Investigation Committee have the right:
 - to access BOSMAL's documents,
 - to obtain processed and/or unprocessed information from the personnel of BOSMAL's departments,
 - to receive explanations from BOSMAL's employees, customers, suppliers and contractors both orally and in writing,
 - to access BOSMAL's premises for an inspection or to collect evidence,
 - to discuss the data and information held by them with the whistleblower to such an extent as may be necessary.
6. The findings of the investigation will be presented in a report prepared by the Investigation Committee and submitted to the Management Board by the Investigation Committee.
7. The Investigation Committee must reject a whistleblowing report if:
 - the reported breach has already been reported in the past, unless the action taken as follow-up on the previous report was ineffective and another instance of the same breach has occurred,
 - the report is too general to be verified correctly and the whistleblower fails to make the report form complete at the request of the Investigation Committee,
 - there is no evidence of the reported breach or BOSMAL's standards.
8. The investigation report must describe the facts established by the Investigation Committee, including the breach and its cause(s), scope and consequences, as well as the persons(s) responsible for the breach.
9. The investigation report must contain the Investigation Committee's recommended corrective actions and/or measures to discipline the person responsible for the breach, as well as recommended actions to eliminate and prevent the same or similar breach from occurring in the future.
10. The Management Board will use the investigation report to decide what follow-up actions should be taken and who should implement them. The NC Manager or, in the absence of the NC Manager, an authorised staff member must monitor the implementation of the follow-up actions and provide assistance to the person(s) responsible for the implementation.
11. The NC Manager or, in the absence of the NC Manager, an authorised trained staff member must inform the whistleblower about the findings of the investigation and the approved

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.

	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	12	14

follow-up actions immediately after the findings are approved by the Management Board, but not later than within 14 (fourteen) days after closing the investigation and issuing the investigation report, and never later than 3 (three) after the receipt of the internal whistleblowing report was confirmed.

10. INFORMATION REGARDING EXTERNAL REPORTING

- Each whistleblowing report may be made to the Polish Commissioner for Human Rights [Polish: *Rzecznik Praw Obywatelskich*] (please refer to the Commissioner's website at <https://bip.brpo.gov.pl/pl/sygnalisci>) or any public authority (please refer to the authority's Public Information Bulletin [Polish: *BIP*] online pages for contact details) instead of following the process described in this Procedure, especially in the event that:
 - the time limit for providing feedback to the whistleblower which is specified in section 8(2)(6) of this Procedure is not complied with, or
 - the whistleblower reasonably believes that making an internal whistleblowing report will put him or her at risk of retaliation, or
 - if an internal report is made, it is unlikely that BOSMAL will be able to effectively counteract the breach due to special circumstances regarding the matter at hand, such as when it is believed that evidence may be concealed or destroyed, or BOSMAL may be acting in collusion with the person responsible for the breach.
- If a whistleblowing report is made to the Polish Commissioner for Human Rights and not through internal reporting, the whistleblower will still have the right to the protection granted by the provisions of the Whistleblower Protection Act.

11. FINAL PROVISIONS

- This Procedure must be communicated to BOSMAL's personnel through an internal regulation of the President of the Management Board and will become effective after 7 (seven) days from its approval and publication. The managers of BOSMAL's departments must familiarise all its subordinates with the provisions of this Procedure.
- BOSMAL's Administration Department must communicate this Procedure to candidates for work or potential suppliers in the process of, respectively, recruiting candidates for work or negotiating the terms of contracts.
- This Procedure has been shared with BOSMAL's trade unions for consultations.
- This Procedure is available electronically and can be downloaded through BOSMAL's Intranet application or from BOSMAL's website.

12. RELATED DOCUMENTS

Reference	Description
Dz.U.2024.928	The Whistleblower Protection Act of 14 June 2024

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.

BOSMAL®	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	13	14

13. APPENDICES

13.1. Forms

Document type	Document title	Retention period (years)
Form No. 1	Whistleblowing Report Form (Polish)	3 years
Form No. 1e	Whistleblowing Report Form (English)	3 years
Form No. 2	Whistleblowing Report Receipt Confirmation (Polish)	3 years
Form No. 2e	Wrongdoing Disclosure Receipt Confirmation (English)	3 years
Form No. 3	Register of Internal Whistleblowing Reports (Polish)	3 years
Form No. 4	Personal Data Processing Authorisation Form (Polish)	3 years

13.2. Appendices

Document type	Document title	Retention period (years)
Appendix No. 1	BOSMAL's data privacy notice in connection with the processing of personal data for the purposes of receiving a disclosure report and conducting an investigation in accordance with the Whistleblower Protection Act (Polish)	-
Appendix No. 1e	BOSMAL's data privacy notice in connection with the processing of personal data for the purposes of receiving a disclosure report and conducting an investigation in accordance with the Whistleblower Protection Act (English)	-

BOSMAL®	PROCEDURE	Page:	Pages:
	Number: BOSMAL/P-14-03e/02	14	14

REVISIONS		
Date of issue	Revision	Description
30/08/2024	01	New document
05/11/2025	02	In section 10, provisions concerning the reporting procedure have been added. Form No. 4 was replaced by Appendix No. 1, Form No. 5 renumbered to Form No. 4, and the names and numbers of these documents were changed accordingly. English versions of documents were added to the list of appendices. The changes were marked.

NOTE: This document is BOSMAL's translation. In the event of discrepancies, only the original document is binding.