

PROCEDURE FOR PROTECTING WHISTLEBLOWERS IN CONNECTION WITH A REPORT**§ 1. General principles**

1. This procedure is established in order to ensure proper protection of Whistleblowers and proper application of legal regulations, including data protection regulations (the GDPR), with respect to the data of Whistleblowers.
2. Whistleblowers perform an irreplaceable function in society since their actions allow for identifying Breaches. The mechanisms specified in this procedure are intended to limit the personal risk of a Reporting Person, including the negative consequences from the persons and entities the Report concerns.
3. In this procedure, a Whistleblower means a Reporting Person in a case in which the Reporting Person is not a party or a participant. A Whistleblower is also not a witness in an Investigation initiated as a result of their Report.
4. The data of a Whistleblower should be kept confidential and may not be disclosed in the course of the Investigation to the parties and participants to the Investigation, unless the Whistleblower expressly and explicitly agrees thereto.

§ 2. Principles of protecting the data of Whistleblowers

1. Andea maintains two separate Registers: the Register of Internal Reports and the Confidential Register.
2. A Whistleblower is a person who reports a Breach not in their own legal interest.
3. The person receiving the Report (the Reports Coordinator) registers the Report as a separate case, under a reference number used for Reports filed by Whistleblowers, in order to minimize the risk of disclosure of the Whistleblower's details at the next stages of the procedure.
4. Following the filing of a Report by the a Whistleblower, an Investigation is initiated.
5. The Whistleblower is not a participant or a party to the Investigation carried out as a result of the Report filed by them.
6. The Whistleblower's details are not disclosed at the request of the participants or parties to the Investigation and are not included in the documents concerning the Investigation.
7. The Whistleblower will not be required to provide personal data other than the data that has been included by them in the Report.
8. An entity initiating an Investigation ex officio in connection with the Report filed by a Whistleblower becomes a party to the Investigation.

9. The data of the Whistleblower is not disclosed in any of the documents related to the Investigation.
10. In the Investigation, reference may be made to the case number assigned to the Report filed by the Whistleblower, without disclosing the data of the Whistleblower.
11. The Whistleblower is informed about the course and outcome of the Investigation initiated as a result of the Report filed by them, to the extent to which this constitutes public information within the case registered in connection with the Report filed by them.

§ 3. Prohibition of Retaliation against Whistleblowers

1. Disadvantageous treatment means in particular:
 - a) refusal to establish an employment relationship;
 - b) termination or cancellation of an employment relationship without observing the notice period;
 - c) refusal to execute a fixed-term employment contract following the termination of a trial period employment contract, refusal to execute another fixed-term employment contract, or refusal to execute an open-ended employment contract after the termination of a fixed-term employment contract—in a situation where the Employee had a justified expectation that such a contract would be executed with them;
 - d) reduction of remuneration for work;
 - e) suspension of promotion or passing over during a promotion;
 - f) passing over when granting work-related benefits other than remuneration or reducing the value of these benefits;
 - g) transferring the Employee to a lower position;
 - h) suspension in performing employee or official duties;
 - i) transferring existing employee duties to another Employee;
 - j) negative change of workplace or working time;
 - k) negative evaluation of work or work results;
 - l) imposition or application of a disciplinary measure, including a financial penalty, or a similar measure;
 - m) coercion, intimidation, or exclusion;
 - n) mobbing;
 - o) discrimination;
 - p) disadvantageous or unfair treatment;
 - q) suspension of participation in or passing over in selecting for participation in training seminars that improve professional qualifications;
 - r) unjustified referral to a medical check-up, including a psychiatric evaluation, unless separate legal regulations provide for such a possibility;
 - s) actions intended to make it difficult to find employment in the given sector or industry on the basis of a formal or informal sector or industry agreement;
 - t) causing a financial loss, including an economic loss or loss of income;

- u) causing another non-financial loss, including a violation of personality rights, including but not limited to the Whistleblower's reputation

—unless the Employer demonstrates that the above was based on objective reasons.

2. Whoever, in violation of statutory legal regulations, engages in Retaliation against a Reporting Person, a person who made a Public Disclosure, a Person Assisting in Filing a Report, or a Person Related to a Whistleblower is subject to a fine, community work, or imprisonment of up to two years.
3. Whoever, in violation of statutory regulations, discloses the identity of a Whistleblower, a Person Assisting in Filing a Report, or a Person Related to a Whistleblower is subject to a fine, community work, or imprisonment of up to one year.
4. Whoever files a Report or makes a Public Disclosure knowing that no Breach has taken place is subject to a fine, community work, or imprisonment of up to two years.