

**PROCEDURE**  
**for internal reporting of breaches of law and follow-up actions**

Sano - Centre for Computational Personalised Medicine - International Research Foundation with its registered office in Krakow (hereinafter referred to as "Sano") hereby introduces an internal procedure for reporting breaches of law and taking follow-up steps pursuant to the provisions of Articles 24 and 25 of the Act on the Protection of Whistleblowers of 14 June 2024 (Journal of Laws of 2024, item 928), hereinafter referred to as the "Procedure."

**§ 1**

**Purpose of the Procedure**

1. The purpose of this Procedure is to establish an internal procedure for reporting breaches of law and taking follow-up actions at Sano.
2. The Procedure is intended to introduce transparent rules for disclosing cases of irregularities, taking appropriate explanatory and corrective actions in relation to the breaches that have occurred and protecting the whistleblower in accordance with the requirements of the Act on the Protection of Whistleblowers of 14 June 2024.
3. Sano's aim is to increase the effectiveness of detecting irregularities and taking efficient steps to eliminate them as well as to manage risks effectively at all organisational levels.

**§ 2**

**Reportable breaches of law**

1. A breach of law is an act or omission that is unlawful or intended to circumvent the law. It concerns:
  - 1) corruption;
  - 2) public procurement;
  - 3) financial services, products and markets;
  - 4) the prevention of money laundering and financing of terrorism;
  - 5) product safety and compliance with requirements;
  - 6) transport safety;
  - 7) environmental protection;
  - 8) radiological protection and nuclear safety;
  - 9) food and animal feed safety;
  - 10) animal health and welfare;
  - 11) public health;
  - 12) consumer protection;
  - 13) protection of privacy and personal data;

- 14) security of networks and ICT systems;
  - 15) the financial interests of the State Treasury of the Republic of Poland, a local government unit and the European Union;
  - 16) the internal market of the European Union, including public law principles of competition and state aid as well as taxation of legal persons;
  - 17) constitutional freedoms and rights of a human being and a citizen occurring in relations of an individual with public authorities, not related to the areas specified in items 1-16.
2. Reporting in accordance with this Procedure may concern a reasonable suspicion of an actual or potential breach of law that has occurred or is likely to occur at the Employer's organisation.
  3. This Procedure sets out the principles and the method of reporting breaches.

### § 3

#### Definitions

Whenever this Procedure refers to:

1. **Procedure** - this should be understood as this Procedure regarding internal reporting and follow-up actions;
2. **Whistleblower** - this should be understood as a natural person, as referred to in Article 4 of the Act on the Protection of Whistleblowers, who reports (for internal or external reporting) or discloses to the public information about a breach of law obtained in the context associated with his/her work at Sano, regardless of his/her position, form of employment or cooperation, including:
  - 1) Sano employee;
  - 2) Sano temporary employee;
  - 3) an individual providing work for Sano on a basis other than an employment relationship, including under a civil law contract;
  - 4) an individual performing work under the supervision and direction of Sano's contractor, subcontractor or supplier;
  - 5) Sano intern;
  - 6) Sano volunteer;
  - 7) Sano trainee;
4. **Subject of reporting** - this should be understood as a natural person, a legal person or an organisational unit without legal personality having legal capacity in accordance with the Act, identified in the report or public disclosure as an individual who has breached the law or with whom the individual who has breached the law is associated;
5. **Individual assisting on reporting** - this should be understood as a natural person who assists the whistleblower in the reporting or public disclosure in a work-related context and whose assistance should not be disclosed;
6. **Individual associated with the whistleblower** - this should be understood as a natural

person who may experience retaliation, including a co-worker or a person close to the whistleblower within the meaning of Article 115 §11 of the Polish Criminal Code act of 6 June 1997.

7. **Work-related context** - this should be understood as past, present or future work-related activities under an employment relationship or another legal relationship being the basis for the provision of work or services or the performance of functions at or for Sano in the course of which information about a breach of law has been obtained and it is possible that retaliation may occur;
8. **Information about a breach of law** - this should be understood as information, including reasonable suspicion, regarding an actual or potential breach of law which has occurred or is likely to occur at Sano, where the whistleblower has participated in the recruitment process or other pre-contractual negotiations, works or has worked at another legal entity with which the whistleblower maintains or has maintained contact in a work-related context, or information on an attempt to conceal such a breach of law
9. **Reporting** - this should be understood as internal reporting or external reporting;
10. **Internal reporting** - this should be understood as the communication of a breach of law to Sano in accordance with this Procedure;
11. **External reporting** - this should be understood as an oral or written communication to the Commissioner for Civic Rights or a public authority of a breach of law,
12. **Public disclosure** - this should be understood as public announcement of the information about a breach of law
13. **Retaliation** - this should be understood as a direct or indirect act or omission in a work-related context which is caused by reporting or public disclosure and which infringes or may infringe upon the whistleblower's rights or causes or may cause undue harm to the whistleblower, including the groundless instigation of proceedings against the whistleblower;
14. **Follow-up action** - this should be understood as an action taken by Sano to assess the truthfulness of the allegations made in internal reporting and to counteract the breach of law which is reported, in particular through an investigation process, the commencement of an audit or an administrative procedure, the bringing of an allegation, an action taken to recover funds or the completion of a procedure carried out under the internal procedure of reporting breaches of law and taking follow-up actions or the procedure of external reporting and follow-up actions;
15. **Feedback** - this should be understood as the provision of information to the whistleblower on the follow-up actions planned or taken and the reasons for such actions.
16. **Act** - this should be understood as the Act on the Protection of the Rights of Whistleblowers of 14 June 2024.

## § 4

### General provisions

1. The procedure applies to a whistleblower who reports internally in a work-related context, irrespective of the legal relationship of the provision of work to Sano by him or her.
2. The whistleblower is subject to the protection specified in the procedure from the moment of his/her internal reporting, provided that he or she has had reasonable grounds to believe that the internally reported information was true at the time of reporting and it constituted information about a breach of law.
3. The protection specified in the procedure does not apply to a whistleblower who consciously reports internally knowing that no breach has occurred (bad faith).
4. An individual who has suffered damage due to a whistleblower knowingly reporting untrue information or disclosing it to the public is entitled to compensation or damages for the infringement of his/her personal interests from the whistleblower who has made such a report or public disclosure.
5. Where a breach of law can be effectively remedied within the organisational structure of Sano, internal reporting is encouraged.
6. In each case, whistleblowers may report externally without prior internal reporting.
7. External reporting is possible to the Commissioner for Civic Rights or another public authority competent to take appropriate follow-up action on the subject of reporting. Where appropriate, external reporting is also possible to institutions, authorities or bodies of the European Union.
8. Information on the methods and modes of external reporting can be found on the websites of the relevant public authorities, including the Commissioner for Civic Rights.

## § 5

### Whistleblowing Team

1. The Whistleblowing Team is the organisational unit competent for receiving internal reporting and taking follow-up actions, including verification of the internal report and further communication with the whistleblower, also requesting additional information and providing feedback to the whistleblower.
2. The team consists of three impartial members elected by the Board of Sano.
3. The term of office for members of the Whistleblowing Team is two years, with the possibility of re-election for further terms.
4. In the event that a member of the Whistleblowing Team is unable to perform his or her duties for any reason, two alternate members of the Whistleblowing Team are appointed. The provisions of items 2 and 3 above apply accordingly.
5. A member of the Whistleblowing Team who, as it appears from internal reporting, may be involved in any way in the act or omission which is the subject of internal reporting, may not analyse such reporting and is excluded while his or her duties are assumed by an alternate referred to in item 4 above.
- 6.

If there is a risk that the impartiality or independence of a member of the Whistleblowing Team in relation to a particular report may be compromised for any reason, the member of the Whistleblowing Team is obliged to submit a request for exclusion and specify therein the reason for which he or she is requesting it.

Decisions of the Whistleblowing Team are taken with a simple majority of votes.

7. The Whistleblowing Team and its individual members act in an impartial, independent manner based on a written authorisation.
8. The Whistleblowing Team undertakes all actions with due diligence and with complete confidentiality of the whistleblower's identity.

## § 6

### Mode of internal reporting

1. An internal report can be submitted by:
  - a) sending an e-mail to the following e-mail address: [sygnalista@sanoscience.org](mailto:sygnalista@sanoscience.org)
  - b) sending correspondence to Sano, ul. Czarnowiejska 36 building C5, 30-054 Kraków, with an annotation on the envelope "for the Whistleblowing Team" or "whistleblower".
2. Internal reporting can also be anonymous. If this is the case, no additional action is taken to indirectly identify the whistleblower on the basis of the contact details provided. The provisions of the procedure apply accordingly. If the whistleblower wants to receive feedback on his/her report and confirmation that the report has been received, contact details must be provided.
3. An internal report should contain the data necessary to identify the whistleblower, at least the whistleblower's first and last name, the whistleblower's mailing address or e-mail address, hereinafter referred to as the "contact address". If the contact address is to be an e-mail address from which the internal notification is made, the whistleblower should clearly indicate this. Failure to clearly indicate a contact address will be considered as failure to provide the mailing address.
4. If a contact address is not provided, it will be impossible to confirm acceptance of internal reporting and to provide feedback.
5. It is recommended that, in order to enable reliable verification of reporting and effective follow-up actions, the report should include at least:
  - 1) personal data - the first name and last name of the whistleblower and the subject of reporting and, if necessary, other additional information or the identification of a possible victim;
  - 2) the whistleblower's contact address;
  - 3) as precise a description as possible of the object of the breach, in particular the date and place of the occurrence of the breach of law or the date and place where the information about the breach was obtained, a description of the specific situation or circumstances giving rise to the possibility of the breach;
  - 4) a description of the work-related context that enabled the reported breach to be

noticed;

- 5) the specification of the reasonable grounds that made it possible to conclude that the information about the breach of law is true, in particular, the specification of any witnesses to the breach, any and all evidence and information available to the whistleblower that may turn out to be helpful in the process of considering the report.
6. Within 7 days of receiving an internal report, one member of the Whistleblower Team will provide the whistleblower with an acknowledgement of the receipt of the report unless the whistleblower has failed to provide a contact address to which the acknowledgement should be sent.
7. In accordance with the Act, an individual who reports false information is subject to a fine, restriction of liberty or imprisonment of up to 2 years, and an individual who has suffered damage due to a deliberate reporting or public disclosure of false information by the whistleblower is entitled to compensation or damages for the infringement of his/her personal interests from the whistleblower responsible for such reporting or public disclosure.
8. The reporting of the breach of law is entered in the register referred to in §8.

## § 7

### **Acceptance of an internal report, procedure for considering the report, investigation and follow-up actions.**

1. Internal reports are accepted by designated members of the Whistleblowing Team who have access to the reporting channel. The alternates referred to in §5(4) have access to the reporting channel for the duration of their activities.
2. The members of the Whistleblowing Team carry out an initial verification of the report by determining whether the report meets the conditions defined in this procedure, whether the report is not manifestly groundless or untrue or whether it is possible to obtain the information necessary for the investigation. If it is necessary to supplement or clarify the information given in the internal report, a member of the Whistleblowing Team contacts the whistleblower where possible.
3. In case the Whistleblowing Team finds at the initial verification stage that an internal report is obviously groundless, untrue or it is not possible to obtain the information necessary for the investigation, the investigation is abandoned and the whistleblower is notified of the abandonment of the investigation at the contact address (unless not provided) with justification of the reasons within 14 days of the date of abandonment.
4. The Whistleblowing Team may abandon the investigation when it is determined at the initial verification stage that the report refers to a previous report by the same or a different whistleblower if no significant new information about the breaches has been added as compared to the previous report. The Whistleblowing Team will inform the whistleblower that the investigation has been abandoned within 14 days of detecting the above circumstances by sending a notification to the contact address (unless not provided) with



the reasons stated, and in the event of a subsequent internal report, it will be left unprocessed and the whistleblower will not be notified thereof.

5. If an internal report meets the conditions specified in this procedure and the content of the internal report justifies an investigation, the Whistleblowing Team will take steps to clarify all the circumstances contained in the report. As part of the investigation, the Whistleblowing Team is also entitled to present documents during meetings with colleagues and to ask for clarification/information.
6. When necessary, the Whistleblowing Team may summon any person performing work for Sano to provide clarifications. Individuals summoned are obliged to appear and present any and all information as well as documents in their possession (including those containing personal data or confidential information) which may be helpful in determining the circumstances of the breach indicated in the internal report. A document confirming the activities carried out by the Whistleblowing Team is drawn up and signed by the members of the Whistleblowing Team and the individuals taking part in the actions.
7. The Whistleblowing Team may also request assistance in taking actions necessary for the Whistleblowing Team to take its steps (e.g. to secure evidence related to the reported breach) or an opinion from representatives of other organisational units of Sano or a professional service provider, insofar as the knowledge and experience of such persons are necessary to clarify all the circumstances of the breach contained in the report. The provisions of section 6 apply accordingly.
8. As part of the investigation, the Whistleblowing Team has the right to analyse all documents and records containing information that may help clarify the case.
9. Having clarified all of the circumstances contained in the report, the Whistleblowing Team decides whether the report is justified and gives recommendations for possible follow-up actions.
10. In addition to recommendations for follow-up actions, the Whistleblowing Team may also make recommendations aimed at eliminating and preventing identical or similar breaches to those described in the report in the future.
11. If following the investigation it is found that the report was unfounded, the Whistleblowing Team dismisses it and closes the procedure as defined in this document.
12. The Whistleblowing Team gives feedback to the whistleblower within a maximum time limit of 3 months from the date of acknowledgement of the receipt of the internal report or, if no acknowledgement is provided, within 3 months from the expiry of 7 days from the date of the internal report.
13. If the feedback given in accordance with item 12 above did not contain the information specified in §3(15), the Whistleblowing Team will provide the whistleblower with supplementary feedback including such information.
14. The Whistleblowing Team does not provide feedback to the whistleblower if the whistleblower has not provided a contact address to which such information should be sent.

15. Any and all information and documents related to the handling of reporting will be kept confidential, including in electronic form. The alternates referred to in §5(4) have access to the storage areas for the duration of their tasks.

## § 8

### Register of reports

1. Each internal report is registered directly by a designated member of the Whistleblowing Team.
2. The register of internal reports is maintained in electronic form and it includes:
  - 1) report number;
  - 2) the object of the breach;
  - 3) personal data of the whistleblower and of the subject of reporting necessary to identify him/her;
  - 4) the whistleblower's contact address;
  - 5) the date on which the report was made;
  - 6) information on follow-up actions taken;
  - 7) the closing date of the case.
3. The register of internal reporting also includes anonymous reports. If the whistleblower has not provided his/her personal data or contact address, his/her report is marked in the Register as anonymous.
4. The information relating to the report is retained in the Register of Internal Reporting for a period of three years from the end of the calendar year in which the follow-up action was completed or from the completion of other procedures commenced by this action.
5. The Register of Reporting is kept with the principles of confidentiality taken into consideration.

## § 9

### Protection of the whistleblower

1. No retaliatory action or attempts or threats of such action may be taken against the whistleblower.
2. The following retaliatory actions are, in particular, prohibited:
  - 1) refusal to establish an employment relationship;
  - 2) termination of the employment relationship or termination without notice;
  - 3) failure to conclude an employment contract for a definite term or an employment contract for an indefinite term after the termination of the employment contract for a trial period;
  - 4) failure to conclude another employment contract for a definite term;



- 5) failure to conclude an employment contract of an indefinite term after the termination of an employment contract for a definite term - where the whistleblower had justified expectations that such a contract would be concluded with him or her;
  - 6) reduction in the amount of remuneration for work;
  - 7) withholding of promotion or omission from promotion;
  - 8) omission or reduction of work-related benefits other than remuneration;
  - 9) shift to a lower position;
  - 10) suspension from the performance of employment or official duties;
  - 11) transferring the whistleblower's existing duties to another employee;
  - 12) an unfavourable change of the place of work or working time schedule;
  - 13) a negative performance assessment or a negative job review;
  - 14) imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
  - 15) coercion, intimidation or exclusion;
  - 16) bullying;
  - 17) discrimination;
  - 18) unfavourable or unjust treatment;
  - 19) withholding participation or omission from delegation to participate in training to improve professional qualifications;
  - 20) unjustified referral for medical examination, including psychiatric examination;
  - 21) taking steps to make it more difficult to find work in a particular sector or industry in the future on the basis of an informal or formal sectoral or industry agreement;
  - 22) causing financial loss, including economic loss, or loss of income;
  - 23) causing other non-financial damage, including infringement of personal interests, in particular to the whistleblower's good name.
3. Prohibited retaliation also includes the termination of a contract to which the whistleblower is a party, in particular a contract concerning the sale or supply of goods or the provision of services, the withdrawal from such a contract or its termination without notice.
  4. The prohibition of retaliation also extends to an individual who assists in reporting, an individual associated with the whistleblower, and a legal person or another organisational entity assisting the whistleblower or associated with the whistleblower, in particular owned by the whistleblower or employing the whistleblower.

## § 10 Personal data

1. The whistleblower's personal data enabling his/her identification is not to be disclosed to unauthorised persons unless the whistleblower consents to its disclosure.
2. Confidentiality is maintained in order to guarantee the whistleblower's sense of security and to minimise the risk of retaliation or repression. A whistleblower who has made a

report and whose personal data has been disclosed without authorisation should immediately notify at least one member of the Whistleblowing Team of the situation. The Team is bound to take action to protect the whistleblower. The Sano Data Protection Officer is notified of any unauthorised disclosure of data.

3. The identity of the whistleblower as well as all identifying information about the whistleblower will not be revealed to the subjects of reporting, to third parties or to other employees and associates of the subject. The identity of a whistleblower and other information enabling the identification of the whistleblower may only be disclosed if such disclosure is a necessary and proportionate obligation under generally applicable legal provisions in the context of investigations or pre-trial or judicial proceedings carried out by public authorities or courts, respectively. The identity of subjects of reporting is to remain confidential to a similar extent as the requirements for the identity of the whistleblower.
4. Personal data that is not relevant to the consideration of the report is not collected and, if accidentally collected, it is deleted within 14 days of the determination that it is not relevant to the case. The Whistleblowing Team informs the Sano Data Protection Officer of the deletion of the data.
5. Only members of the Whistleblowing Team are authorised to process whistleblowers' data. In the event of expiry or withdrawal of their authorisation, these persons are still obliged to keep the confidentiality of the whistleblower data to which they had access.
6. The privacy notice is attached as Annex 1 to the Procedure.

## § 11

### Final provisions

1. Any and all individuals who perform work for Sano are informed about the adoption and content of this procedure as well as about amendments to it in the manner customary at Sano.
2. Each person performing work at Sano is obliged to read the Procedure for internal reporting and to comply with it.
3. A candidate for a job based on an employment or other legal relationship that forms the basis for the provision of work or services or functions will be provided with information on the procedure by the HR Team at the commencement of recruitment or negotiations preceding the conclusion of a contract other than an employment relationship.
4. The procedure takes effect 7 days after it has been communicated to all individuals performing work in Sano.
5. The procedure will be published on the Sano website at <https://sano.science/>, under Documents and it will also be made available on the intranet.