



Compliance policy at Transgourmet Poland - reporting breaches -

Baseline at Transgourmet Polska Sp. z o. o. (hereinafter "Transgourmet", "the Company")

Compliance with the law and Transgourmet's internal guidelines and the resulting legal and ethical conduct throughout the supply chain are a top priority.

Transgourmet Code of Conduct, Business Partner Code, Internal Reporting Procedure and other internal regulations describe the rules that apply to all employees and partners in their interactions with one another.

The emphasis is on respectful, fair, honest behavior that excludes discrimination.

To ensure that Transgourmet's business activities are always in compliance with the law, the Company's and shareholder's internal guidelines and high ethical standards, Transgourmet enables its employees, business partners throughout the supply chain and customers to report irregularities and prevent and detect violations to avoid harm to Transgourmet and its employees, as well as, in a broader perspective, to the environment and society.

Reporting concerns and instances of behavior in breach of the abovementioned regulations is a fundamental responsibility of every employee, persons acting for and on behalf of the Company and its business partners.

Internal reporting system

In Transgourmet's whistleblowing system, the compliance officer and internal audit staff - audit department - play a crucial role. They monitor the internal whistleblowing system and process the information they receive.

Any inquiries, concerns, comments, violations found should be addressed directly to the Supervisor or Senior Supervisor, by email to sygnalista@selgros.pl or through an anonymous channel <https://www.whistle-blow.org/transgourmet>.

Reports are also accepted by phone, during a personal meeting or in mail.

Reports can be made under the following conditions:

- Reasonable suspicion of irregularities.
- Description of abnormalities.
- Maintaining a specific chain of command in reporting.



Reporting can also be made anonymously, i.e., without revealing one's identity. However, in order to facilitate the processing of the case, it is recommended that the person disclose his or her identity when filing a report and explain the case sufficiently maintaining confidentiality.

If the source of information or the reporting person cannot be contacted through the specific communication channel, it may not be possible to proceed and clarify the allegations.

Basic areas of possible violations

Reports may refer to the following irregularities:

- violations of the Transgourmet Group's code of conduct and other internal regulations,
- behavior contrary to the interests of the Company,
- conduct that may constitute a crime (e.g., fraud through accounting manipulation, failure to follow internal audit procedures, misappropriation of assets or fraudulent statements, falsification of documents),
- bribery or corruption (e.g., conflicts of interest, sponsorship activities and donations, acceptance of gifts or illegal commissions),
- breach of competition law (e.g., price collusion, exchange of sensitive information, collusion with competitors),
- anti-trust law breach;
- violation of data protection or IT security guidelines,
- violation of product safety regulations and standards,
- violations of environmental, health and safety regulations,
- human rights violations throughout the supply chain,
- violation of labor rights,
- any act that constitutes inappropriate behavior under the law, regulations, contracts or internal Company guidelines (e.g., discriminatory practices, sexual harassment, intimidation, violation of equality in the workplace).

Rules for conducting internal investigations

a. Maintaining confidentiality

All reporting shall be treated as confidential by the Company. In particular, the identity of the reporting person is not disclosed throughout the internal investigation. Special protection is granted to whistleblowers within the meaning of the Act on the Protection of Whistleblowers dated 14.06.2024.



However, superior interests or legal requirements may make it necessary to disclose the identity of the reporting person on a case-by-case basis (e.g., in the context of subsequent criminal and/or civil proceedings, in the case of malicious reports, etc.).

It is also possible to determine the identity of the reporting person due to the nature of the report, which must be disclosed to the person accused in the report under the right to be heard.

b. Data protection

When processing the reports received, the data processing rules of the data protection laws shall always be complied with.

c. Presumption of innocence

As part of the internal investigation process, the principle of presumption of innocence applies to the person mentioned in the report. The reports shall be evaluated objectively and impartially.

The data subject shall be presumed innocent until proven to have acted in breach of regulations.

If a person is accused by name in the inspection report, he or she shall be informed of the charge, with the identity of the reporting person kept confidential, and shall be given an opportunity to address the allegations.

The investigation shall be conducted in a fair and objective manner.

d. Obligation of employees to cooperate in the investigation process

All employees are required to participate in the clarifications as part of the internal proceedings.

In addition, employees are required to promptly disclose personal conflicts of interest in connection with internal proceedings.

Internal proceedings are confidential, therefore the employees involved cannot discuss them with anyone inside or outside the Company without an express permission of the person in charge.

e. Prohibition of sanctions, discrimination and retaliation

Employees and third parties who report irregularities in good faith in accordance with the whistleblowing procedure need not fear any negative consequences: sanctions, discrimination or retaliation. This is especially true of whistleblowers as defined in the Act on the Protection of Whistleblowers.

Transgourmet shall not tolerate any sanctions against employees or third parties who file a report in good faith.



On the other hand, allegations made willfully and being unfounded may result in disciplinary or other appropriate criminal sanctions.

f. The scope of internal proceedings in individual cases

The scope of internal proceedings depends on the specific individual case. Some cases may be closed without further investigation. Unfounded reports or those made in bad faith shall not be considered.

Depending on the circumstances, staff investigating the report may involve internal departments and external specialized entities to conduct the investigation and analyze the results.

g. Obligation to maintain documentation and keep records

The department in charge of the investigation is required to promptly respond to the report and to keep records of all reports received and investigations.

Relevant employees are obligated to maintain the secrecy of their investigations.

Rules of conduct in case a report is filed

Proceedings following receipt of a report

Upon receipt of a report, preliminary evaluation shall be conducted.

Contact with the reporting person is generally made directly or through the reporting system, via e-mail box sygnalista@selgos.pl or <https://www.whistle-blow.org/transgourmet>.

Once the report is received, the following steps are taken:

- Confirmation of receipt of the report to the reporting person.
- Establishing the seriousness and credibility of the report and, if necessary, taking immediate precautionary measures (e.g., securing relevant evidence, measures to protect the person the report refers to)
- Determining a reasonable timeframe for processing the report and providing feedback on the case and actions taken, if any.

Internal proceedings

The compliance/review department verifies whether a detailed investigation is required based on the report and the information contained therein, and decides whether the case is to be investigated and handled independently or with the participation of other internal departments (legal, HR, IT, others), and in more complex cases, whether any third-party experts (e.g., law firms) will be required.

Closing the proceedings

Once the investigation is completed (hearing of persons, securing and analyzing data, etc.), the investigator records the results in the protocol and objectively presents the facts.

The person in charge of the proceedings develops proposals for measures that may be required.

Upon completion of the proceedings, the reporting person and the accused person shall receive a notice of completion.

Information about the results and measures taken shall be provided in the manner and to the extent permitted by law.

Follow-up

If the investigation reveals that there has been a breach of law or the Company's internal guidelines, e.g., the Code of Conduct, appropriate action shall be taken at Transgourmet (e.g., training, adjustment of regulations).

Upon completion of the investigation, employees who have committed violations shall be subject to certain sanctions under the applicable internal and legal regulations (e.g., interview, apology, admonition, warning, termination of employment).

Information on personal data processing:

a. Transgourmet Polska Sp. z o.o with registered office at Zamenhofa 133, 61-131 Poznań, entered into the Register of Entrepreneurs of the National Court Register kept by the Regional Court for Poznań - Nowe Miasto and Wilda districts, Commercial Division VIII of the National Court Register, under number KRS 0000045597, having the Taxpayer ID number NIP 7811011998 and the statistical number REGON 630375413 is the Personal Data Controller.

b. The Controller shall process personal data:

- data of the reporting person (name/surname, contact information, occupation/function in the Company, place of work),
- data of the reported person (name/surname, contact information, occupation/function in the Company, place of work).

For purposes related to, among others, reported breaches of law, based on Article 6(1)(F) GDPR - processing is necessary for the purposes of legitimate interests pursued by the controller or by a third party.

c. Personal data shall be processed for the period necessary to perform the activities resulting from the provisions of these Regulations for the duration provided for by generally applicable laws in this regard. Personal data from reports filed evidently in bad faith that do not lead to any investigation of the facts may be deleted immediately.



- d. Personal data may be entrusted to other entities performing services for and/or jointly with the Company. Data may also be shared with entities authorized by law, such as law enforcement agencies or courts, but only based on a request that meets the relevant legal requirements.
- e. In relation to the processed personal data, Data Subjects have the following rights: to request access to data, to rectify data, to make additions, to delete or to restrict processing, as well as to object to further processing.
- f. Data subjects shall also have the right to file a complaint with the supervisory authority (Office for Personal Data Protection):
- g. Any questions regarding personal information should be sent to the following email address: iod@selgros.pl

With respect to the above Transgourmet acts in line with the applicable provisions of law.