

# **Whistleblowing and Whistleblower Protection Procedure**

# Contents

Chapter I .....	3
1. Why is whistleblowing important? .....	3
2. What is the purpose of the Procedure? .....	3
3. Important terms .....	3
4. Who is the Procedure designed for? .....	4
5. What is meant by an irregularity? .....	4
6. When does the Procedure not apply? .....	5
Chapter II .....	5
1. Who do you discuss your doubts with? .....	5
2. How to make a Report?.....	6
1.1. Compliance Team .....	6
1.2. Speak Up – whistleblowing service .....	6
3. What information should be provided in a Report?.....	6
4. What should you do if you do not know all the facts?.....	7
5. Since when are you entitled to protection? .....	7
6. Anonymous Reports.....	7
Chapter III .....	7
1. External Reporting .....	8
2. Public Disclosure.....	8
Chapter IV .....	8
1. Key principles.....	8
1.1. Good faith.....	8
1.2. Confidentiality .....	8
1.3. Ban on Retaliation .....	9
1.4. What should be done if Retaliation is observed? .....	10
1.5. Inalienability of rights .....	10
Chapter V .....	10
1. What can you expect if you report an irregularity? .....	10
2. Who conducts the Investigation .....	11
3. What is expected of persons involved in an Investigation? .....	11
4. Report Record.....	12
Chapter VI .....	12
1. Personal data protection .....	12
2. Do you have a question?.....	12
Administration details.....	13

# Chapter I

## 1. Why is whistleblowing important?

Grupa Żywiec, as part of the HEINEKEN Group, has committed to running its business activities in an honest and fair manner, while respecting the laws and the HEINEKEN values. Despite this commitment, it may happen that one day you will observe conduct which will raise a doubt or which will constitute a breach of the Code of Business Conduct or other commonly applicable provisions of law. Therefore, if you witness or suspect such inappropriate conduct, you are encouraged to tell us about it. This will make it possible for our Company to address the issue. Being silent will never be a helpful solution and will not enable to try to remedy the situation.

Our Company sincerely appreciates the assistance of those who help identify and report irregularities. People who report them in good faith are under particular protection. You can, therefore, rest assured that you will not encounter any unpleasant consequences in connection with reporting your doubts. We do not tolerate any form of retaliatory action against a Whistleblower, a facilitator, or a person connected to the Whistleblower.

We want to make sure that everyone can freely communicate their concerns, which will directly contribute to a better atmosphere at work and a positive perception of our Company both in internal and external relations, now and in the future.

## 2. What is the purpose of the Procedure?

The purpose of the Procedure is to clarify how you can report your concerns, from which point and what sort of protection you are entitled to, and what Follow-up you can expect after submitting a Report.

## 3. Important terms

- 3.1. **Follow-up** – action taken in order to assess the accuracy of the information included in the Report and in order to address the breach and/or minimize its consequences.
- 3.2. **Retaliation** – any direct or indirect act or omission which occurs in a work-related context, prompted by a Report, Internal or External Reporting, or Public Disclosure, and which infringes or may infringe on the rights of the Whistleblower, Person Connected to the Whistleblower or Facilitator, or which causes or may cause unjustified detriment to the Whistleblower, including groundless initiation of procedures against the Whistleblower.
- 3.3. **Reporting Channel** – technical and organizational solutions enabling to make a Report, set out in Chapter II point 2.
- 3.4. **Person Concerned** – a natural person (also a legal person or an organizational unit without legal personality, to which the act grants legal capacity), as indicated in a Report, External Reporting or Public Disclosure as a person who has committed a breach of the law (and for Reports, also internal regulations) or is in any way connected to it.
- 3.5. **Facilitator** – a natural person who assists a Whistleblower with a Report, Internal Reporting, or Public

Disclosure in a work-related context, and whose assistance should be confidential.

- 3.6. **Person Connected to the Whistleblower** – a natural person who may experience Retaliation, including a colleague or the Whistleblower's closest person within the meaning of Article 115 § 11 of the Act of 6 June 1997 - Penal Code.
- 3.7. **Procedure** – this whistleblowing and whistleblower protection procedure.
- 3.8. **Company** – Grupa Żywiec Sp. z o.o.
- 3.9. **Whistleblower** - a natural person who reports or publicly discloses information about a breach of the law or the internal regulations, obtained in a context related to the Company.
- 3.10. **Public Disclosure** – the making of information on breaches available in the public domain.
- 3.11. **Investigation Team** – understood as a person/department/organizational unit responsible for receiving Reports and Follow-up, including the conducting of investigations concerning the Report.
- 3.12. **Report** – otherwise a doubt/concern, notification, irregularity; information, including a reasonable suspicion regarding an existing or potential breach of the law or the internal regulations that has occurred or is likely to occur, or information concerning an attempt to conceal such a breach that has been reported via a Reporting Channel.
- 3.13. **External Reporting** – providing to the Ombudsperson or a public authority, orally or in writing, information on a breach.

## 4. Who is the Procedure designed for?

- 4.1. The Procedure is available to anyone who suspects or experiences irregularities in a work-related context in the Company.
- 4.2. These persons include: an employee, a temporary employee, a person performing work on a basis other than an employment relationship, including a civil law contract, an entrepreneur, a proxy, a shareholder or partner, a member of a governing body of a legal person, a person performing work under the supervision and management of a contractor, subcontractor or supplier, an intern, a volunteer, and a trainee.
- 4.3. The Procedure also applies to persons who have learned about a breach of the law or the internal regulations in a work-related context before entering into an employment relationship or other legal relationship constituting the basis for the performance of work or services or for performing a function in a legal entity or for it, or after their termination.

## 5. What is meant by an irregularity?

- 5.1. The Procedure may be used for reporting suspected irregularities concerning:
  - 5.1.1. breaches of the provisions of the Code of Business Conduct and the HEINEKEN values, in particular:
    - fraud
    - conflicts of interest
    - human rights breaches
    - discrimination or harassment
    - breaches with respect to competition protection;
  - 5.1.2. acts or omissions which are illegal or designed to circumvent the law, concerning:
    - corruption
    - public procurement
    - financial services, products, and markets

- prevention of money laundering and terrorist financing
- product safety and compliance
- transport safety
- environmental protection
- radiation protection and nuclear safety
- food and feed safety
- animal health and welfare
- public health
- consumer protection
- protection of privacy and personal data
- security of network and information systems
- financial interests of the State Treasury of the Republic of Poland, local authorities, and the European Union
- the internal market of the European Union, including public law rules on competition and state aid, as well as corporate taxation.

## 6. When does the Procedure not apply?

6.1. The Procedure shall not apply in the following cases:

- events that are a direct hazard to life or property. If you need immediate help, call the national emergency number,
- disputes concerning employment conditions – e.g., reservations about performance assessment, misunderstandings with a manager, doubts concerning the pay increase process,
- conflicts of a personal nature,
- reporting allegations that are untrue, as it may result in taking disciplinary measures.

# Chapter II

## 1. Who do you discuss your doubts with?

When in doubt about how and if a Report should be made, you can contact:

- 1.1. Your direct manager – you are encouraged to have honest conversations with your direct manager because doubts are often best cleared immediately within your own team. Managers are often able to understand the issues raised and respond appropriately.
- 1.2. HR, P&CI, and Legal (Compliance Team) departments that can personally become a mediator acting on your behalf.
- 1.3. Trusted Representatives – they are there to listen confidentially and provide guidance to anyone who wants to discuss or report doubts. They can also offer informal advice on how to behave in a specific situation as well as help prepare a Report via Speak Up. Trusted Representatives do not, however, participate in the investigation procedure in order to protect the confidentiality of discussions held with the Whistleblower. The contact details of Trusted Representatives can be found on the Legal Department page and on posters at each of the Breweries and Offices.
- 1.4. Global Business Conduct Team – the Global Business Conduct Team monitors the efforts of the

entire HEINEKEN Group to ensure that we will conduct our business operations with integrity and respect for the laws and our values. To report suspected misconduct, you can contact the Global Team directly by sending an email to: [SpeakUp@heineken.com](mailto:SpeakUp@heineken.com).

## 2. How to make a Report?

### 1.1. Compliance Team

A Report may be submitted by contacting the Compliance Team which is part of the Legal Department.

You can choose one of the following two ways to contact:

- sending a Report to: [compliance@grupazywiec.pl](mailto:compliance@grupazywiec.pl),
- direct conversation with a member/members of the Compliance Team, arranged within 14 days of the receipt of a request for that form of making the Report. The request may be sent to the following e-mail address: [compliance@grupazywiec.pl](mailto:compliance@grupazywiec.pl), by post to the address: Grupa Żywiec Sp. z o.o Browary Warszawskie, Biura przy Warzelni, ul. Grzybowska 56, 00-844 Warszawa, with a “Speak Up” note, or communicated orally to a member of the Compliance Team.

With the consent of the Whistleblower, an oral Report shall be documented in the form of a recording of the conversation or an accurate transcript of the conversation or minutes of the conversation which reproduce exactly the way it went. If the consent to document the oral Report is granted, the Whistleblower may check, correct, and approve the transcript of the conversation or the conversation minutes by signing them.

### 1.2. Speak Up – whistleblowing service

A service for whistleblowing - Speak Up – is in place in the Company. It is available 24 hours a day, seven days a week, 365 days a year, in the language you speak. The service is run by an external entity; however, the investigation proceedings are conducted in accordance with the principles set out in Chapter V, point 2.

As part of Speak Up, you can submit a Report:

Online



To raise concerns online, please visit the website: <http://speakup.heineken.com> and fill in the form placed there.

By phone



To raise concerns by phone, use the Integrity Hotline. The hotline is available at: 0–0-800-141-02-13 (toll-free number).

After you have submitted your Report (online or by phone) you will receive a unique code referred to as a “report key.” You can use this key to check the status of an investigation and whether the Investigation Team has any feedback or further questions to you. You can submit additional information if you wish to do so.

Your report key is particularly important if you decide to remain anonymous, as we will only be able to contact you via the website.

## 3. What information should be provided in a Report?

When submitting a Report, provide as much detailed information as possible in order to enable an assessment and investigation of your doubts. The Report should include a clear and complete explanation of the situation, including, as

a minimum:

- 1) date and location of where the breach occurred or date and location of where information about the breach was obtained;
- 2) description of the specific situation or circumstances which make the breach possible to occur,
- 3) indication of the following persons:
  - person concerned;
  - aggrieved person;
  - breach witnesses;
- 4) indication of any and all evidence and information you have and which may prove useful in the Report examination process;
- 5) indication of the preferred method of contacting you back, including an address or a contact number.

Please remember that a Report may only be examined when it includes enough information and when it is actually possible to verify information provided to the Investigation Team.

## 4. What should you do if you do not know all the facts?

You are encouraged to report irregularities as soon as possible, preferably before the situation gets out of control or damage occurs. It is always better to intervene right away than to report a situation after the fact. If you see or suspect misconduct, report the facts you know at that very moment. We do not expect you to have all the answers, and we certainly do not require that you prove that your concern is reasonable. Let the Company review the case to determine whether the Report has solid grounds.

Never investigate the matter on your own or seek evidence to build a compelling case. We guarantee that no disciplinary measures or other steps shall be taken against you if your reasonable doubts prove to be incorrect or off the mark.

## 5. Since when are you entitled to protection?

A Whistleblower is covered by protection as described in the Procedure from the moment of making a Report, according to the route described in Chapter II, point 2, no later and provided that they had reasonable grounds to believe that the information being the subject of the Report was true at the moment of making it, and that it is information about a breach of the law or the internal regulations. From the moment of covering the Whistleblower with protection, it also covers the facilitator, or the person connected with the Whistleblower.

## 6. Anonymous Reports

You have the right to make a Report anonymously, however, then you do not benefit from the protection provided for in the Procedure, as it is impossible to establish the identification details of the reporting person.

If you submit a Report anonymously but later provide us with your details, you will be covered by the protection provided for in the Procedure from the moment of submitting the Report and recording it in the Speak Up tool.

# Chapter III

What we promote is that the first step taken by a Whistleblower is sharing their concerns internally using one of the channels

available in the Company, as indicated in Chapter II, point 1. By whistleblowing internally, you offer the Company an opportunity to look into the matter and take appropriate action.

However, you have the right to skip this route and notify external parties.

Remember, however, that External Reporting and Public Disclosure only apply to irregularities indicated in point 5.1.2.

## 1. External Reporting

If you do not wish to use the internal route, you can immediately submit your Report through an “external” channel, i.e., to the Ombudsperson or a public authority.

All the required information, i.e., how to do External Reporting, can be found on the website of the authority to which you wish to report the case.

A Whistleblower carrying out External Reporting is also subject to protection. More information on the protection you are entitled to is available on the website of the authority to which you wish to report the case.

## 2. Public Disclosure

The last type of Report is Public Disclosure, i.e., providing information, for instance, directly to the press.

A Whistleblower who makes a Public Disclosure is covered by protection:

- if, when doing Internal Reporting and then External Reporting or External Reporting only, the legal entity and the public authority (or only the public authority) do not perform any appropriate Follow-up or provide feedback to the Whistleblower within the time limits specified in the procedures, unless the Whistleblower has not provided a contact address to which such information should be sent;
- if they have reasonable grounds to believe that: 1) the breach may constitute a direct or obvious threat to the public interest, in particular, when there is a risk of irreversible damage, or 2) carrying out External Reporting will expose the Whistleblower to retaliatory action, or 3) in the case of carrying out External Reporting, there is remote likelihood of effectively counteracting the breach of the law due to the specific circumstances of the case, such as the possibility of concealing or destroying evidence, the existence of collusion between the public authority and the perpetrator of the breach, or the participation of the public authority in the breach.

# Chapter IV

## 1. Key principles

### 1.1. Good faith

1.1.1. A Report may only be made in good faith. It is prohibited to knowingly submit untrue Reports. A person who reports false information shall be subject to a fine, restriction of liberty or imprisonment for up to 2 years.

1.1.2. A person who has submitted a Report in which false information has knowingly been provided or the truth has been concealed does not benefit from the protection provided for Whistleblowers.

### 1.2. Confidentiality

1.2.1. All Reports are confidential. This means that information regarding a notification shall be made available to a limited number of people, i.e., those who need it to verify the case. Information



may be disclosed to people outside that group only if the Company is forced to do so under the commonly applicable laws or with reference to an important public interest.

1.2.2. A Whistleblower is requested to apply discretion and not discuss their Report with collaborators.

1.2.3. The Investigation Team is expected to take a proactive approach to maintaining confidentiality during an Investigation. It means that the Investigation Team is obliged:

- not to make available any information or identifiers that could potentially reveal the identity of the reporting person;
- to protect the data of the people who have shared information and who are cooperating during the Investigation. It involves maintaining the confidentiality of their involvement and ensuring that their identity and contribution are not disclosed to unauthorized parties;
- to actively reinforce the confidentiality of the investigation. If the Investigation Team becomes aware of unauthorized discussions on confidential subjects, it should intervene immediately, urging to maintain discretion.

### 1.3. Ban on Retaliation

1.3.1. As a Whistleblower, you can be sure that you will not suffer any unpleasant consequences for whistleblowing in good faith. No form of intimidation, Retaliation, repressive, discriminatory, or other actions, unfair treatment of the Whistleblower, the facilitator or the person connected to the Whistleblower will be tolerated.

1.3.2. Retaliation:

- is treated as a breach of the provisions of the Code of Business Conduct and may lead to the application of disciplinary measures pursuant to the Labor Code, and
- may result in criminal liability (a fine, restriction of liberty or imprisonment for up to 3 years).

1.3.3. Retaliation is understood as, in particular:

1.3.3.1. if service was, is, or is to be provided on an employment relationship basis:

- refusal to enter into an employment relationship;
- termination or termination without notice of an employment relationship;
- non-conclusion of a definite-period employment contract or an indefinite-period employment contract after termination of a probationary period employment contract, non-conclusion of a next definite-period employment contract or non-conclusion of an indefinite-period employment contract after termination of a definite period employment contract – in the event that the Whistleblower had a reasonable expectation that such a contract would be concluded with them;
- reduction in the amount of remuneration for work;
- suspension of promotion or being omitted in promotion;
- omission in the awarding of benefits related to employment other than remuneration or reduction in the amount of such benefits;
- transfer to a lower job position;
- suspension from the performance of employee's or business duties;
- transferring the Whistleblower's existing duties to another employee;
- unfavorable change of the place of work or work time schedule;
- negative assessment of work performance or negative opinion on one's work;

- imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
- coercion, intimidation, or deprivation;
- mobbing.

1.3.3.2. on the basis of a relationship other than an employment contract, e.g.:

- reduction in remuneration;
- deterioration of the terms of collaboration;
- delays in payments;
- negative assessment of the collaboration;
- termination of the contract, withdrawal from the contract or termination of the contract without notice;
- imposition of an obligation or refusal to grant, limitation of, or withdrawal from an entitlement (e.g., an allowance).

1.3.4. Threatening or attempting to apply any of the aforementioned measures is also Retaliation.

## 1.4. What should be done if Retaliation is observed?

1.4.1. If you notice any Retaliation employed against a Whistleblower, facilitator, or person connected to the Whistleblower, you should report it via one of our Reporting Channels. Such a Report is treated like any other whistleblowing Report, and the person who made the Report is subject to the protection provided for in the Procedure.

## 1.5. Inalienability of rights

1.5.1. A Whistleblower cannot waive the rights specified in the Procedure or accept liability for damage arising from making a Report, External Reporting or Public Disclosure. It does not apply to accepting liability for damage resulting from consciously reporting or making a public disclosure of untrue information.

1.5.2. Any provisions (of agreements or internal acts) which directly or indirectly rule out or limit the rights of a Whistleblower, facilitator or person connected to the Whistleblower are void.

# Chapter V

## 1. What can you expect if you report an irregularity?

1.1. Having received the Report, the Investigation Team shall take action to assess the veracity of the information contained in the Report, including the verification of the Report and further communication with the Whistleblower, as well as, if reasonable, requesting additional information.

1.2. Within 7 days of receiving the Report, the Whistleblower shall receive confirmation of receipt of the Report, unless they have not provided contact details using which such confirmation can be made. Then, confirmation of receipt of the Report shall be sent only via the Speak Up tool in the case thread to which the Whistleblower has the key. For an oral Report, the Whistleblower shall receive confirmation of receipt of the Report during a meeting at which they are making the Report.

1.3. The Investigation Team may decide to abandon the Investigation if the content of the Report suggests

that it is indisputably untrue, or that it is impossible to obtain the information necessary to conduct the Investigation.

- 1.4. A Report that enables to conduct the Investigation is subject to immediate processing. The Investigation Team may involve, should it deem it reasonable, representatives of the Employer's organizational units or independent consultants.
- 1.5. The Investigation Team shall examine the Report, perform Follow-up, provide feedback without undue delay, no later than within 3 months from the confirmation of receipt of the Report or, in the event of failure to provide confirmation of receipt of the Report, within 3 months from the expiry of 7 days from the date of making the Report.
- 1.6. After conducting the Investigation, the Investigation Team shall assess the legitimacy of the Report. In the case of a legitimate Report, the Team shall issue recommendations on appropriate corrective or disciplinary measures in relation to the person who committed the breach of the law or the internal regulations, as well as recommendations designed to eliminate and prevent the same or similar breaches in the future. Should the Report be considered unjustified, the Investigation Team shall immediately provide the Whistleblower with information on the results of the verification conducted.

## 2. Who conducts the Investigation

- 2.1. In principle, all Reports registered in the Speak up tool are accessible to the Local Investigation Team and the Global Team.
- 2.2. However, when raising your concerns, you have the possibility to opt out of sharing the Report with the Global Team. Should you choose that option, the Report shall only be visible to the Local Investigation Team which will conduct the Investigation and recommend Follow-up.
- 2.3. In principle, Reports are reviewed by the Local Investigation Team. However, in exceptional circumstances, due to the importance of a case and the high risk of a negative impact of the Report on the Company, the Report may only be examined by the Global Team or with its support. In such instances, the principles set out in point 2.6 shall apply to the Global Team.
- 2.4. In a situation as referred to in point 2.2, the second sentence of point 2.3 shall not apply.
- 2.5. The Local Investigation Team responsible for receiving Reports and Follow-up is the Legal Department.
- 2.6. The Local Investigation Team shall act in an impartial and independent manner, with due diligence and respect for the provisions of the Procedure.
- 2.7. The Local Investigation Team shall act on the basis of the authorization to receive Reports and take Follow-up actions.
- 2.8. The Local Investigation Team, in relation to which the content of the Report suggests that it may be in any way involved in the act or omission being the subject of the Report, must not analyze it. The Report shall then be forwarded to the P&CI Department or the HR Department for examination. In such cases, point 2.6 shall apply to the P&CI Department or the HR Department.

## 3. What is expected of persons involved in an Investigation?

- 3.1. Close cooperation: all the employees involved in an Investigation are expected to cooperate fully. This includes providing true and accurate information, participating in discussions or meetings as required, and complying with any investigative measures or requests, such as providing access to appropriate documents or electronic records. Failure to cooperate as part of an Investigation may be

considered a breach of trust and a breach of the Code of Business Conduct.

- 3.2. Confidentiality: it means refraining from discussing the details of an Investigation with colleagues or third parties.
- 3.3. Veracity: the employees are expected to provide true and honest information if they participate in an Investigation. Providing false or misleading information deliberately may undermine the integrity of the Investigation and result in taking disciplinary measures.
- 3.4. Respect and professionalism: it means refraining from behavior that may be perceived as intimidation, harassment, or obstruction of the Investigation.

## 4. Report Record

- 4.1. Any Report is subject to being registered with the Report Record, regardless of how Follow-up actions develop.
- 4.2. The Compliance Team is responsible for maintaining the Report Record.

# Chapter VI

## 1. Personal data protection

- 1.1. The Whistleblower's personal data that enables to establish their identity shall not be disclosed to unauthorized persons unless the Whistleblower consents to its disclosure.
- 1.2. The Whistleblower who made a Report and whose personal data have been disclosed in an unauthorized manner should immediately notify the Investigation Team of the situation, and the Team is obliged to take action in order to protect the Whistleblower.
- 1.3. The Whistleblower's identity, as well as other information enabling their identification, may only be disclosed if such disclosure is a necessary and proportionate obligation resulting from the commonly applicable provisions of law in the context of investigations or pre-trial proceedings or court proceedings conducted by public authorities or courts, respectively.
- 1.4. The identities of the Persons Concerned are subject to confidentiality requirements to the same extent as the identity of the Whistleblower.
- 1.5. Personal data that is not relevant to the examination of a Report shall not be collected, and in the event that it is collected by accident, it shall be deleted within 14 days of determining that it is not relevant to the case.
- 1.6. Personal data and documents related to a Report shall be retained for a period of 3 years after the end of the calendar year in which Follow-up was completed or after the completion of the proceedings initiated by the Follow-up or after the Report has been forwarded to a public authority competent to take Follow-up action.

## 2. Do you have a question?

Should you have any questions concerning the Procedure, please contact the Legal Department/Compliance Team.

# Administration details

Owner                      Legal Department

Contact person          a member of the Compliance Team

Valid from                October 1, 2024

Version                    1.0

Place of publication    GŹ Hubspot, Legal Portal, [www.grupazywiec.pl](http://www.grupazywiec.pl)

Review  
frequency                once a year and when provisions of law are amended.

Notes:                    n/a