# Whistleblowing Policy

The Corporate Social Responsibility Policy and the Code of Conduct define a set of values and principles that YABIMO has committed to abide by. The working methods we have established allow us to ensure an adequate level of protection and contribute to the creation of a working environment in which each employee is considered equally, fairly, and with respect.

Each employee is obliged to follow these rules in order to build a friendly work environment at YABIMO. However, we bear in mind that we are exposed to various types of situations during our daily activities. This sometimes means that we have to face situations that compel us to resist inappropriate attitudes or practices.

YABIMO, in order to meet the employee's expectations, implemented an internal process of reporting irregularities and fraud, also through confidential reports. It is recommended that:

● The first step to counteract the observed irregularities is to report the problem as soon as possible, preferably to your immediate supervisor.

● If an employee believes that he or she is unable to do so for some reason, contacting a senior management representative should be considered.

● Having objections to the above-mentioned forms, YABIMO has established an impartial fraud team through which the employee can report a noticed problem, guaranteeing them full confidentiality of their report and entities that occur in it.

YABIMO guarantees the confidentiality of the reports and the data contained therein, as well as the anonymity of the Applicants or any other person who submits the report, also if it turns out to be incorrect or unfounded. The organization offers the possibility of making reports by name as well as anonymously, with the emphasis that regardless of the form of providing information, each report will be considered as a separate case, equally important from the point of view of the organization.

YABIMO guarantees that no threats, retaliation, sanctions, or discriminatory behavior of any kind will be tolerated in relation to:

● The person of the applicant,

● The person about whom the Application was sent,

● The person cooperating in activities checking the validity of the Notification.

The principles of this Policy in no way affect or limit the obligation and the possibility of reporting irregularities to the competent judicial, supervisory, or regulatory authorities in Poland and countries in which Yabimo group companies are developing their activities, as well as the obligation to notify internal control authorities at YABIMO Sp. z o. o. and Shared Services Centre companies.

Michał Olesiński

The President of the Board & CEO