

Whistleblowing Procedure

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Article I. Initial provisions

1. This Procedure defines the rules for reporting breaches of the law in a work-related context, before the commencement of employment or another legal relationship forming the basis for the provision of work or services or the performance of functions for ESET POLSKA sp. z o.o. ("ESET") and for follow-up activities.
2. This Procedure applies to all natural persons who reports breaches of the law in a context related to work or another legal relationship forming the basis for the provision of work or services or the performance of functions for ESET POLSKA sp. z o.o., i.e. Employees of ESET (including persons working under civil law agreements), persons applying for work at ESET, customers, contractors, subcontractors, suppliers, entrepreneurs, partners and interns, hereinafter referred to as "Whistleblowers".
3. This Procedure also applies to all the natural persons listed in section 2 who reports breaches of the law in a work-related context after the termination of employment or another legal relationship forming the basis for the provision of work or services or the performance of functions for ESET.

Article II. Definitions

1. **Information on breaches** – information, including reasonable suspicions, about actual or potential breaches that occurred or are very likely to occur at ESET, where the whistleblower participated in the recruitment process or other negotiations preceding the execution of the contract, works or worked for another legal entity with which the whistleblower maintains or maintained contact in a work-related context, or information about attempts to conceal such breaches.
2. **Whistleblower** – a natural person who reports breaches of the law in a context related to work or another legal relationship forming the basis for the provision of work or services or the performance of functions for ESET, i.e. employees (including persons working under civil law agreements), persons applying for work at ESET, customers, contractors, subcontractors, suppliers, partners and interns, also if the aforementioned legal relationship has ended.
3. **Facilitator** – a natural person who assists the whistleblower with the Report in a work-related context and whose assistance should not be disclosed.
4. **Person concerned** – a natural person, legal person, or unincorporated entity with statutory legal capacity who is referred to in the Report as the person to whom the breach is attributed or with whom that person is associated.
5. **Work-related context** – current or future actions connected with work under an employment relationship or another legal relationship forming the basis for the provision of work or services or the performance of functions for ESET in connection with which information about the breach was obtained, and there is a risk of retaliation.

6. **Retaliation** – any direct or indirect act or omission in a work-related context that is prompted by the Report or public disclosure and that harms or may harm the rights of the Whistleblower or that unreasonably harms or may harm the Whistleblower, including unreasonable initiation of burdensome proceedings against the Whistleblower.
7. **Follow-up** – actions taken by ESET to assess the accuracy of the information included in the Report and to counteract the violation of the law that is the subject of the Report, including through an investigation, inspection or administrative proceedings, prosecution, an action for recovery of funds or the closure of proceedings conducted under the Procedure.
8. **Feedback** – the information provided to the Whistleblower regarding the action envisaged or taken as follow-up and regarding the grounds for such follow-up.
9. **Report** – internal or external report with information about a breach of the law, submitted according to the law and this Procedure.

Article III. Rules for receiving internal reports and follow-up

1. The body/person authorized at ESET to receive internal reports and conduct follow-up, including the verification of the Report, keeping a record of internal reports and further communication with the Whistleblower, including requesting additional information and submitting feedback to the Whistleblower, is the President of the Management Board, HR employee or Chief Accountant (further **Reports Handling Team**).
2. Information about breaches is submitted by e-mail to whistleblowing-pl@eset.com.
3. If the Whistleblower has provided a contact address Reports Handling Team confirms the receipt of the Report within 7 days of receiving it.
4. After receiving the Report, the Reports Handling Team is obliged to conduct follow-up with due care. If the Whistleblower has provided a contact address, the Reports Handling Team submits feedback within 3 months of the confirmation of the receipt of the Report.
5. ESET does not accept anonymous Reports, and if they receive such a Report, they will not process them any further.

Article IV. Rules for confidentiality and the prohibition of retaliation

1. The Reports Handling Team is obliged to keep secret the information and personal data they obtained during the receipt and verification of the Reports and during follow-up, also after the termination of the

employment relationship.

2. Persons other than the Reports Handling Team do not have access to the details of the Whistleblower or to any information that could be used to identify the person and the facilitator.
3. ESET is the controller for the personal data collected in connection with the receipt of internal reports and follow-up, including the data collected in the record of internal reports. ESET processes the personal data to the extent necessary to accept the Report or conduct follow-up actions (where required). Personal data that are irrelevant to the consideration of the Report are not collected, and where collected by accident, they are promptly erased. The personal data are removed within 14 days of establishing that they are irrelevant to the case. The personal data processed in connection with the receipt of the Report or follow-up are kept for 3 years after the end of the calendar year in which the follow-up ended unless the provisions of the law permit longer retention of data.
4. ESET will not engage in any retaliation against the Whistleblower or attempts or threats of engaging in such actions, as listed in Articles 12 and 13 of the Whistleblower Protection Act of 14 June 2024.
5. The Whistleblower targeted by the retaliation measures referred to in **Article 12** or **Article 13** of the Whistleblower Protection Act of 14 June 2024 has the right to damages in full.
6. According to **Article 15** of the Whistleblower Protection Act of 14 June 2024, a person who has suffered harm due to a deliberate Report or public disclosure of false information by the Whistleblower has the right to seek damages or redress from the Whistleblower making the deliberate report or public disclosure.

Article V. External reporting

1. The Whistleblower may make an external report also without making an internal report.
2. Chapter 4 of the Whistleblower Protection Act of 14 June 2024 defines the public authorities to which external reports are to be submitted, depending on which legislative acts the reported breach concerns (e.g., Ombudsman, State Labour Inspectorate, police, prosecutor's office) and the specific rules for making external reports and follow-up by the public authorities.

Article VI. Public disclosure

1. The Whistleblower may make a public disclosure and will be subject to protection in the situations listed

below:

- 1.1. The Whistleblower made an internal report and then an external report, but neither ESET nor the public authority has conducted any follow-up or submitted feedback, even though the Whistleblower provided their contact address;
- 1.2. The Whistleblower immediately made an external report, and the public authority has not conducted any follow-up within the relevant period and has not submitted feedback, even though the Whistleblower provided their contact address;
- 1.3. The Whistleblower has grounds to believe that the breach may be a direct or evident threat to the public interest, including, in particular, where there is a risk of irreversible damage;
- 1.4. Making the external report will put the Whistleblower at risk of retaliation;
- 1.5. In the case of an External report, there is little likelihood of effective prevention of the violation due to the specific circumstances of the case, such as the possibility of concealment of evidence or collusion between the public authority and the perpetrator of the breach, or involvement of the public authority in the breach.

Article VII. Final provisions

1. The Whistleblower Protection Act of 14 June 2024 and the remaining provisions of the applicable law shall apply to matters not regulated by the Procedure.
2. Modifications to this Procedure require consultations with representatives of ESET personnel, and they become effective within 7 days of the time they are communicated to ESET personnel.
3. This Procedure was consulted with representatives of ESET personnel.
4. This Procedure becomes effective within 7 days of the time it is communicated to ESET personnel.

Kraków, .01.09.2024

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Lukasz Wojdała
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Łukasz Wojdała

President of the Management Board