



InPost Group  
Whistleblower Policy



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### 1. INTRODUCTION

InPost Group has a single and uniform Policy which is designed to meet corporate governance obligations and recommendations under EU law, Dutch law, Luxembourg law, local law where applicable, and international best practice. This Policy provides every Staff member with means to voice their concerns about Alleged Irregularities. The Group respects employees who raise concerns about Alleged Irregularities and will not retaliate or allow retaliation against anyone who in good faith reports such Alleged Irregularities. This Policy is central to our effort to establish and sustain an ethical workplace environment and sound business practices.

### 2. DEFINITIONS

The terms used in this Policy have the following meaning:

**Alleged Irregularity** means an activity of a general, operational or financial nature, or the risk of such activity's occurrence, which in the opinion of the Staff member or the Supervisory Board (i) is in violation of the law (including any criminal offence or impending criminal offence), any implementing regulation, any internal or external regulation that applies to the Group, any generally accepted practice within the Group or is an abuse of any authorisation; and (ii) may have considerable negative consequences for the operations of the Group or prejudice the social interest, the public health or safety, the environment or the public services.

**Chairman** means the chairman of the Supervisory Board;

**Company** means InPost S.A., a public limited liability company (société anonyme) with its registered office at 70, route d'Esch, L-1470 Luxembourg, Grand Duchy of Luxembourg, Luxembourg, Grand Duchy of Luxembourg, registered with the Luxembourg trade and companies register (Registre de commerce et des sociétés, Luxembourg) under number B248669;

**Compliance Officer** means the Compliance Officer of the Group;

**Staff member** means any employee or former employee of the Group or any person who works or has worked for the Group other than on the basis of an employment agreement;

**Group** means the Company and its direct or indirect subsidiaries;

**Management Board** means the management board of the Company;

**Policy** means this Whistleblower policy of the Group;

**Preliminary Investigation** means an inquiry to determine whether there is sufficient evidence or information to form a belief that there is one or more Alleged Irregularities and further investigation is required;

**Supervisory Board** means the supervisory board of the Company; and

**Whistleblower** means a Staff member who reasonably believes that certain conduct within the Company constitutes an Alleged Irregularity and who reports the Alleged Irregularity in good faith in accordance with this Policy, although minor defects in the procedure followed by the Whistleblower shall not prevent such person from the protection reflected herein or otherwise granted by law.

### **3. POLICY**

- 3.1. Each Staff member shall report Alleged Irregularities to the Compliance Officer or, if an Alleged Irregularity regards the functioning of one or more members of the Management Board or the Compliance Officer, to the Chairman. The Supervisory Board can also independently initiate a Preliminary Investigation, when the Management Board itself or the Compliance Officer are involved in Alleged Irregularities.**
- 3.2. The Compliance Officer or, if applicable, the Chairman confirms receipt of the report of an Alleged Irregularity to the Whistleblower in as soon as possible, with a short description of the Alleged Irregularity and the date of its receipt. Whistleblowers reporting Alleged Irregularities should ensure that their reports are sufficiently detailed to allow a Preliminary Investigation. The confirmation or receipt should be made through the same channel through which the report was made.**
- 3.3. The Compliance Officer or, if applicable, the Chairman, shall perform a Preliminary Investigation with respect to all reports of Alleged Irregularities which are sufficiently detailed and shall ensure that all such reports are duly processed. Based on the findings of the Preliminary Investigation, the Compliance Officer or, if applicable, the Chairman, shall determine whether any further investigation is necessary.**
- 3.4. Within six weeks of the date on which the Whistleblower reported the Alleged Irregularity, the Compliance Officer or, if applicable, the Chairman shall prepare a written report on the position of the Company with regard to the Alleged Irregularity and the action taken as a consequence of the Whistleblower's report. The Compliance Officer or, if applicable, the Chairman shall provide the Whistleblower with their report, in the form reflecting the form in which the report was made.**
- 3.5. If no response can be given within six weeks, the Compliance Officer or, if applicable, the Chairman must notify the Whistleblower of this through the channel through which the report was made and must give an indication as to when he will be informed of the Company's position with regard to the Alleged Irregularity.**

#### **4. CHANNELS**

4.1. The reports of Alleged Irregularities may be made through the following channels:

- a) via e-mail at [compliance@inpost.eu](mailto:compliance@inpost.eu) or [compliance@inpost.pl](mailto:compliance@inpost.pl);
- b) in writing – hand-delivered, via traditional mail or via courier mail delivered to Compliance Officer, InPost sp. z o.o., ul. Wielicka 28, 30-552 Kraków, Poland. Any reports received in writing will be delivered directly to the Compliance Officer without being opened by any other persons;
- c) via the SpeakUp whistleblowing platform.

4.2. The Company will create dedicated channels on the SpeakUp platform for the respective subsidiaries of the Company. The Staff members of the respective subsidiaries will be informed by the Company on how to access their dedicated channel via their respective Intranet sites.

#### **5. COMPLIANCE OFFICER**

5.1. The Management Board will ensure that the Staff members are informed of the contents of these regulations and will announce who has been appointed as Compliance Officer on the [inpost.eu](http://inpost.eu) website.

5.2. The Compliance Officer shall notify the Staff members of their rights as set out in this Policy.

5.3. The Compliance Officer receives the reports of Alleged Irregularities that do not regard the functioning of one or more members of the Management Board and ensures proper administration of these reports.

5.4. The Compliance Officer may in their sole discretion carry out any investigation which he considers to be necessary or desirable to carry out his duties hereunder.

5.5. The Compliance Officer shall deal with the information received by them with due care.

5.6. The Compliance Officer may delegate handling a Preliminary Investigation to the following persons within the Group:

- a) a Deputy Compliance Officer;
- b) a local Head of Legal in a subsidiary;
- c) a local HR Director;
- d) a local Head of Payroll.

5.7. The Compliance Officer will supervise a person appointed to handle a Preliminary Investigation as per 5.6. above, and the appointed person is obliged to report to the Compliance Officer at the Compliance Officer's every request.

5.8. If a report on Alleged Irregularities pertains to one of the persons listed in 5.6. and the report has been made via a channel to which such person has access, such person's access will be cut off for the duration of the Preliminary Investigation commenced on the basis of the report.

## **6. STAFF MEMBERS' RIGHTS AND OBLIGATIONS**

- 6.1. Each Staff member shall at all times cooperate with a Preliminary Investigation and any further investigation of an Alleged Irregularity carried out by or on behalf of the Compliance Officer or, if applicable, the Chairman.**
- 6.2. A Whistleblower may choose to make the report either under their own name or anonymously. The Compliance Officer will not make any efforts to establish the Whistleblower's identity without their prior consent.**
- 6.3. Unless there are serious grounds for not doing so, the Whistleblower will be given access to any reports of the internal investigation in which names of any Staff members (and other parts that can be traced to statements of a specific Staff member) will be redacted.**
- 6.4. A Whistleblower who has reported to the Compliance Officer may report to the Chairman if (i) the Whistleblower has not received a timely response from the Compliance Officer as referred to in paragraph 3.5 or 3.6; (ii) the Whistleblower has reasonable grounds to disagree with the outcome of an investigation; or (iii) the Whistleblower has reasonable grounds to disagree with the position of the Company with regard to the Alleged Irregularity and the action taken as a consequence of his report as referred to in paragraph 3.5.**
- 6.5. The Compliance Officer will inform the person in respect of whom a report has been filed as soon as practically possible after receipt of the report, unless there is a substantial risk that notifying such person would jeopardize the ability of the Company to effectively investigate the Alleged Irregularity or gather the necessary evidence. The person in respect of whom a report has been filed must be informed as to the actions they are accused of, who will receive the report, the fact that the Company is responsible for this Policy, as well as given information on how to exercise their rights of access and rectification but excluding the identity of the Staff member who reported the Alleged Irregularity.**
- 6.6. The Whistleblower who requires further guidance is encouraged to contact and request the Compliance Officer for information, advice and support with respect to the Alleged Irregularities.**
- 6.7. The Whistleblower warrants that any advisor they will consult outside the Company will keep all information relating to the Company and/or its related entities strictly confidential and will treat all information about the Company and/or its related entities that he receives in his capacity of advisor with absolute discretion. To this end, the Whistleblower may choose to request an external advisor for advice and support provided that such advisor is bound by professional secrecy or a similar secrecy obligation pursuant to applicable legislation such as a qualified attorney or the advice department of the House for Whistleblowers, or any other applicable local alternative, for information, advice and support with respect to the Alleged Irregularity. To the extent that any costs would occur in connection with such advice, these costs will normally be borne exclusively by the Whistleblower.**

## **7. LEGAL PROTECTION**

- 7.1. A Whistleblower who reports an Alleged Irregularity in good faith shall in no way be prejudiced, disadvantaged or harmed in their position as a consequence of or in relation to having done so. Dismissal of the Whistleblower is not possible within a period of six months after he reported the Alleged Irregularity, unless for urgent cause. After this period the report of the Alleged Irregularity may not be ground for dismissal.**

## **8. EXPERTS AND ADVISORS**

- 8.1. The Compliance Officer or, if applicable, the Chairman, may in their sole discretion consult and instruct external experts and advisors, including external legal advisors of the Company and external auditors of the Company, as they deem necessary to properly carry out his duties under this Policy. Any costs and expenses with respect to the consultation and instruction of such experts and advisors shall be borne by the Company.**
- 8.2. The external experts or advisors consulted and/or instructed in accordance with paragraph 7.1, may, on behalf of the Compliance Officer or, if applicable, the Chairman, carry out any investigation as the Compliance Officer or the Chairman may determine to be necessary or desirable. The Group and its Staff members shall cooperate with any such investigation within the scope requested by the Compliance Officer or, if applicable, the Chairman.**

## **9. CONFIDENTIALITY**

- 9.1. The Compliance Officer, the Chairman or persons appointed by the Compliance Officer to handle a Preliminary Investigation shall treat all information and documents obtained in their capacity as strictly confidential.**
- 9.2. All information and documents regarding the report of an Alleged Irregularity, a Preliminary Investigation, any further investigation or the written report of the Compliance Officer or, if applicable, the Chairman shall not be disclosed, other than to the members of the Management Board or Supervisory Board (unless the Alleged Irregularity relates to such member of the Management Board or Supervisory Board), unless such disclosure is required by law or is reasonably necessary for the investigation of the Alleged Irregularities. Notwithstanding the above, the Confidential Representative may disclose any such information or documents to third parties subject to the approval of the Management Board and, if applicable, the Supervisory Board.**
- 9.3. The Compliance Officer or, if applicable, the Chairman shall ensure that the provisions in paragraph 8.1 and 8.2 shall equally apply to the experts or advisors as referred to in paragraph 7.1.**
- 9.4. The identity of the Whistleblower, shall not, unless required by law, without their prior written consent, be disclosed to any person other than a member of the Management Board or the Supervisory Board, unless the Alleged Irregularity relates to such member of the Management Board or Supervisory Board. In addition, any information provided by the Whistleblower in connection with his report of the Alleged Irregularity shall be handled in such a manner as to safeguard the Whistleblower's anonymity.**

## **10. EXTERNAL REPORT**

- 10.1 After making an internal report of Alleged Irregularities, the Whistleblower may make an external report, under the conditions that:**
  - i. the internal investigation has been completed and follow up actions have been taken and have been confirmed in writing by the Company to the Whistleblower; and**
  - ii. the Whistleblower acts in good faith and has complied with the proper procedures as set out in this Policy and subject to applicable law;**

- iii. the Whistleblower disagrees with the follow-up and the actions taken based on reasonable grounds and believes in good faith that the Alleged Irregularities have been set aside incorrectly; and
- iv. the Whistleblower has raised his intention to make an external report in writing to the Compliance Officer or, if applicable, the Chairman and has subsequently consulted with them or her following the receipt of the written report.

10.2. After making an internal report of Alleged Irregularities and subject to the conditions as set out in this Policy and applicable law, the Whistleblower may make the external report to the external competent regulatory body which is most appropriate to make an external report of the Alleged Irregularities. In such case, the Whistleblower will notify the Compliance Officer or, if applicable, the Chairman of the external report and confirm this in writing to them on the same date of the external report. The term external competent body shall be understood to include:

- a) a competent body responsible for investigating criminal offences;
- b) a competent body responsible for monitoring compliance with any requirements imposed by statute or under statutory authority;
- c) any other competent body to which concerns about wrongdoing can be reported.

## 11. PRIVACY

Any personal data collected in connection with this Policy is processed in accordance with the InPost privacy policy.

## 12. AMENDMENT

This Policy can only be amended by a resolution of the Management Board to that effect. Any amendment of this Policy shall be laid down in writing.

## 13. PUBLICATION

This Policy is available on the Company's website.