



WHISTLEBLOWING POLICY

At Stock Spirits Group (**SSG** or **Group**), we care about the standards of conducting business and proper treatment of employees and associates. We want to carry out our business in accordance with the best market practices. We want every employee to feel respected and to have a sense of real impact on the functioning of her/his employing company (**Company**) and the entire Group. The opinion of every employee and associate matters to the Group. It is in our best interest to obtain information about possible irregularities in the operations of the Company and the Group, as it allows us to identify and eliminate such irregularities and improve the environment in which we operate.

The whistleblowing policy, described in this document (**Policy**), is to be used by employees and associates to report perceived irregularities. The Policy allows for anonymous reporting if, for whatever reason, the reporting person wishes to remain anonymous. All submissions will be treated with due care and full respect for the reporting person.

The Policy describes the process for filing whistleblowing information and processing such information by persons designated for such function.

The Group made available to its employees and associates the online whistleblowing platform (Platform). The possibility of reporting irregularities through the Platform system is available to all employees of the Group.

The Platform is available at: <https://whistleblowersoftware.com/secure/stockspiritsgroup>

In particular the Policy specifies what an Irregularity and a Report are, who can report Irregularities and how, how Whistleblowers are protected and who and how receives and investigates Reports and what steps are taken in connection with them.

1. DEFINITIONS

1.1 **Company** – the Group company to which Irregularity refers.

1.2 **Group** – Stock Spirits Group.

1.3 **Chief Legal Counsel, CLC** – a designated person who is responsible for receiving Reports from Whistleblowers, overseeing and advising on the whistleblowing system within the Group. It is allowed to combine the functions of Chief Legal Counsel and Whistleblowing Officer.

1.4 **Whistleblowing Officer, WO** – a designated person who is responsible within the Company for receiving Reports from Whistleblowers, investigating them and taking Follow-up Actions, as well as overseeing these processes in accordance with the Policy and domestic legislation.

1.5 **Commission, Investigation Commission** – an independent commission that helps CLC and WO to investigate Reports and execute Follow-up Actions on behalf of the Company. The Commission does not have access to the Reports and is provided only with information by CLC and WO.

1.6 **Irregularities** – means any events that occur as part of Company's or Group's activity which breach or may breach:

(a) (domestic or EU) law, especially in the areas of:

- corruption;
- public procurement;

- financial services, products and markets;
- prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- protection of the environment;
- 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;
- the financial interests of the European Union or a given country;
- the internal market of the European Union, including competition and state aid rules, and corporate taxation;
- public auctions and mandatory audit and other certifying services;
- international sanctions.

(b) the Company's and Group's internal regulations, e.g. in the areas of:

- prevention of corruption and conflict of interest;
- health and safety at work;
- fraud, theft and misuse of the Company's assets;
- bullying, discrimination and sexual harassment;
- remuneration and annual bonus rules;
- the application of international economic sanctions.

(c) the Company's and Group's ethical standards and codes of conduct.

1.7 **Report, Irregularity Report** – provision in Good Faith of information on:

- (a) the occurrence of actual Irregularity,
- (b) reasonable suspicion of an Irregularity or
- (c) an attempt at hiding Irregularities.

at the Company using the reporting channels specified in the Policy.

1.8 **Acting in Good Faith** – acting in the reasonable belief that the reported information is true at the time of reporting and that it is or may be an Irregularity, with a view to the interests of the Company or persons connected with the Company (e.g. employees, contractors).

1.9 **Whistleblower** – any individual who reported an Irregularity. A Whistleblower is in particular an employee, temporary worker, trainee, apprentice, volunteer, entrepreneur (e.g. a supplier of services or goods to the Company), freelancer, consultant, shareholder, partner, member of

a governing body of a legal entity, registered holder of a general commercial power of attorney, a person hired on a basis other than an employment contract (e.g. under a civil law contract), a person who works under the supervision and direction of a contractor, subcontractor or supplier, including under a civil law contract. A Whistleblower is also one of these persons if he/she reports an Irregularity before an employment or other legal relationship is established or when such relationship has already ended.

- 1.10 **Retaliation** – any direct or indirect action or omission taken against the Whistleblower in connection with the Report made or any other protected person listed in the Article 6.3 of this Policy, which does not occur for objective and duly justifiable reasons and which is intended to aggravate the situation of or punish the Whistleblower for making the Report.

This could be, for example: refusal to enter into a contract, termination of a contract, being overlooked for promotion, discrimination, bullying, unfavourable change in terms of work or pay. Threatened or attempted retaliation is also Retaliation.

- 1.11 **Follow-up Actions** – steps taken to verify the veracity of the Report and, where appropriate, to counteract the reported Irregularity, including by internal investigation, by informing the competent authority, by bringing charges, by taking action to recover funds or by closing an internal procedure for receiving and verifying reports.

- 1.12 **Remedial Actions** – all steps aimed to eliminating an Irregularity and its consequences, including to mitigate legal, financial and reputational risks for the Company and the Group and remove negative effects of the Irregularities.

- 1.13 **Feedback** – information on planned or undertaken Follow-up Actions, Remedial Actions and reasons for such actions.

- 1.14 **Record** – Record of Reports of Irregularities.

- 1.15 **Platform** – dedicated electronic tool for Reporting Irregularities which enables submitting Reports and communicating with the Whistleblower, available at:
<https://whistleblowersoftware.com/secure/stockspiritsgroup>

- 1.16 **Policy** – this Whistleblowing Policy.

2. HOW TO REPORT IRREGULARITIES?

2.1 Main reporting channel

A person who becomes aware of an Irregularity is entitled to report it via the Platform available at: <https://whistleblowersoftware.com/secure/stockspiritsgroup>

Only Whistleblowing Officer and Chief Legal Counsel receive such Report and will decide on further proceedings. They are committed to impartiality and have been trained to receive reports and take Follow-up Actions. WO is responsible for investigating Reports and taking Follow-up Actions and CLC has an advisory role ensuring independence and compliance with the best practices.

2.2 Other information channels

If the CLC or WO receive a Report by other means (for example, by personal notification), CLC or WO will enter it onto the Platform.

In particular, the Whistleblower may request that the Report be personally received during the meeting with WO or CLC, or by contacting them directly. The meeting may take place in person or online – no later than 14 days from the date on which the Whistleblower requested it. If the

Whistleblower agrees, the audio of the meeting will be recorded. Otherwise, an exact summary of the meeting will be made, which faithfully captures the essence of the oral Report. The Whistleblower will be allowed to comment on the recording or the summary and such comment will be attached to the Report. Such Report is obligatory placed on the Platform in the presence of the Whistleblower, who receives access to the Report account.

There may be also a situation when another person receives information from a potential Whistleblower, which should constitute a Report but it has not been reported in accordance with the Policy (e.g. due to the person's fears or lack of knowledge of appropriate reporting channels). Such information should be forwarded within 7 days of its receipt to the WO or CLC as a separate Report via the Platform, and the person from whom the information originated should receive notice of such transmission.

In such situations, the provisions of the Policy apply accordingly.

In circumstances when the Irregularity relates to the misconduct of CLC or WO, you can make a Report by sending an email from any email address to: jean-christophe.coutures@stockspirits.com. In case you want to retain anonymity, you may also send a letter to: Czerniakowska Street 87a, 00-718 Warsaw, Poland addressed to the "Chief Executive Officer of Stock Spirits Group" with the annotation "Confidential, for the attention of Chief Executive Officer of the Group". In such a situation, the investigation will be conducted on behalf of the Chief Executive Officer of the Group ("CEO") without involvement of the person concerned in the Report.

3. WHAT SHOULD A REPORT INCLUDE?

In order to facilitate a fair and prompt handling of the matter, the Report should contain, if possible, all information listed below:

- (a) name of the Company and the Department to which the Irregularity relates,
- (b) personal details of the Whistleblower (although it is also possible to submit an anonymous Report),
- (c) a description of the Irregularity (what it relates to, when and where it has occurred or may occur),
- (d) persons who have knowledge of the Irregularity (perpetrator, witness, harmed person, other persons who have relevant information),
- (e) any documents (in any format) attached to the Report which may constitute evidence in the matter,
- (f) any additional information relating to the Report, which the Whistleblower considers relevant and important,
- (g) whether the matter has been previously reported (e.g. to superiors or others in the Company or the Group).

Note: by submitting a legitimate Report or gathering information on facts pertaining to the Report (unless it would constitute a criminal act), Whistleblowers do not breach any duty of confidentiality arising from applicable laws or nondisclosure agreements.

4. HOW TO MAKE AN ANONYMOUS REPORT?

- 4.1 Reports may be made openly or anonymously. In case of an open Report, the confidentiality of the Whistleblower's identity will be ensured.
- 4.2 The Platform enables anonymous correspondence with the Whistleblower.
- 4.3 The WO and CLC investigates an anonymous Report with the following reservations:
- (a) If the Whistleblower does not read or respond to messages sent to him on the Platform, preventing the Company from the possibility to reliably verify the Report, this may result in the Report being rejected and the proceedings closed.
 - (b) The WO and CLC may limit the detail of Feedback information. The Company will only provide the Whistleblower with information that provides maximum security to all parties concerned. This rule is intended to limit the risk of disclosure of sensitive information about the Irregularity, which may hinder the proceedings or provide undue information, e.g. to competitors.
 - (c) The Company takes steps to ensure full protection against Retaliation. However an anonymous Report may affect the effectiveness of these measures as the Company does not know who to protect.
- 4.4 If the Whistleblower's identity is known, revealed or confirmed by the Whistleblower, the Company treats that person as if the Whistleblower made the Report openly. In particular, the Whistleblower has the right to full protection and access to Feedback.

5. WHAT ARE THE RESPONSIBILITIES OF A WHISTLEBLOWER?

A Whistleblower has the following responsibilities:

- (a) report each Irregularity in accordance with this Policy,
- (b) not interfere with the proper conduct of the investigation and, if possible, assist in verifying and investigating the Report by providing all necessary information and documents regarding the Irregularity in the course of the investigation,
- (c) keep the very fact of the Report and all communications and information obtained in relation to the Report confidential.

Note: keeping the fact of submitting a Report confidential is particularly important from the perspective of the Company's ability to conduct an effective investigation; such disclosure significantly hinders the protection of the Whistleblower against Retaliation, disturbs the explanatory proceedings and can deprive the Whistleblower of the protection guaranteed by the legal provisions. If Whistleblower feels that the Report is not properly explained, she/he should contact the CLC or WO again via the Platform.

6. HOW DO WE PROTECT A WHISTLEBLOWER?

6.1 Protection and rights of the Whistleblower

We provide the following to each Whistleblower:

- (a) protection of identity,
- (b) remaining confidentiality of the Report,

- (c) protection against Retaliation,
- (d) right to get Feedback.

6.2 Confidentiality

Chief Legal Counsel and Whistleblowing Officer and any person they involve in the process must keep confidential all information relating to the proceedings, in particular:

- (a) the fact that they are involved in that process,
- (b) all information obtained in connection with the Report, in particular the personal data of the Whistleblower and the person to whom the Report relates,
- (c) all actions taken in proceedings conducted in connection with the Report.

Any data identifying the Whistleblower, even indirectly, may only be disclosed on the basis of his or her prior written consent. The disclosure of data to the competent authorities is an exception, where such obligation arises by law. In case of disclosure of data to the competent public authorities, the Chief Legal Counsel or Whistleblowing Officer is obliged to inform the Whistleblower in advance, together with the reasons for which they are obliged to disclose the information about the identity, and to allow the Whistleblower to comment on the provision of the information.

6.3 Protection against Retaliation

Any Retaliation against a Whistleblower is prohibited. Such protection is also provided to:

- (a) persons who provided assistance in identifying the information which is the subject of the Report, or in filing the Report or in the assessment of its validity;
- (b) persons close or related or otherwise associated to the Whistleblower e.g. family members, witnesses, persons in close relationship with the Whistleblower, colleagues;
- (c) a legal entity that is owned, co-owned or controlled by the Whistleblower, for which the Whistleblower works or with which the Whistleblower is otherwise associated e.g. a legal person of which the Whistleblower is a member of an elected body, in which the Whistleblower has an interest or for which the Whistleblower performs work or other similar activity. Retaliation includes e.g., refusal to provide services, blacklisting or boycotting activities.
- (d) a trust of which the Whistleblower or a legal entity referred to in point (c) is a founder or a beneficiary or in relation to which the Whistleblower or a legal entity referred to in point (c) is a person who substantially increases the assets of the trust by contract or by the means of a last will.

Anyone who experiences or knows of any Retaliation should immediately report it on the same basis as Irregularities are reported.

6.4 Informational duties of the Company

If the Report has been sent under the terms of the Policy, the Whistleblower will receive:

- (a) confirmation that the Report has been accepted for further investigation or rejected within a maximum of seven days of receipt of the Report,
- (b) information on the outcome of the investigation – The Whistleblower will be informed without undue delay whether the Report has been positively verified or deemed to have been submitted contrary to the Policy,

- (c) Feedback on planned or undertaken actions – within a reasonable period of time, not exceeding 30 days from the date of receipt of the Report.

However, due to the interests of other parties of the proceedings, the following will not be disclosed:

- (a) information infringing the rights of persons involved in Irregularity (e.g. sensitive or confidential information),
- (b) information about the Group or the Company that could be used inappropriately, particularly if disclosed outside the organisation.

All the information duties are provided in writing via the Platform.

Note: All the information duties are considered effectively provided regardless of whether the Whistleblower logs into the case to read it. Access to Feedback and other information on progress in the processing of Reports remains in the interest of Whistleblowers. The Feedback and other information may include an instruction to the Whistleblower to keep the Feedback confidential.

7. HOW IS A REPORT EXAMINED?

7.1 Report examination stages

Examination of Reports on Irregularities includes the following three stages:

- (a) **Initial verification of the Report** – the CLC together with WO initially verify the validity of the Report and decide whether to accept the Report for further examination and recommend further actions or rejects the Report as manifestly unfounded. When the CLC and WO decide that the involvement of the CEO is necessary or highly advisable from the point of view of the interest of the Report, they will inform the CEO of such Report taking into account confidentiality requirements regarding Report and identity of the Whistleblower.
- (b) **Investigation** – once the Report has been initially positively verified, the WO with the potential help of the Investigation Commission undertakes Follow-up Actions. At this stage, all the circumstances of the matter are investigated and as much information as possible is gathered about the reported Irregularity and admissibility of the Report.
- (c) **Implementation of Remedial Actions** – once the case has been fully clarified, Remedial Actions are undertaken.

7.2 Initial verification of the Report

The Chief Legal Counsel together with the Whistleblowing Officer verify the Report initially, i.e.:

- (a) ascertains that the Report contains all the information necessary for its examination; if they notice material omissions, they contact the Whistleblower,
- (b) determine whether the reported event may constitute an Irregularity within the meaning of the Policy,
- (c) assesses how serious the consequences of the reported Irregularity may be from the perspective of the interests of the Company and the Group.

7.3 Confirmation of the receipt of the Report

The Whistleblowing Officer or Chief Legal Counsel inform the Whistleblower, as soon as possible after the initial verification of the Report, but always no later than seven days after its receipt, that:

- (a) the Report has been accepted or
- (b) the Report has been rejected, if he/she assesses the Report as manifestly unfounded.

If the Report is rejected, it means that the matter is closed.

8. HOW ARE INVESTIGATION AND REMEDIAL PROCEDURES CONDUCTED?

8.1 Appointment of the Investigation Commission

After the initial verification of the Report, the Whistleblowing Officer conducts an investigation with the advice of the Chief Legal Counsel.

If the nature of the case requires it (e.g. Irregularity can be clarified more effectively with the involvement of other functions in the Company or the Group), Whistleblowing Officer – acting in consultation with the Chief Legal Counsel – appoints an Investigation Commission.

The Commission, depending on the matter, consists of the persons with appropriate knowledge and experience, who may help investigate the Report efficiently.

When selecting the members of the Commission, the Whistleblowing Officer makes sure that they are impartial and have no links to the reported matter. Additionally (if the Whistleblower has not consented to such disclosure), members of the Commission cannot have access to the content of the Report and personal data of the Whistleblower. This means that the information on the basis of which the Commission operates must be anonymized and properly presented by the WO.

Whistleblowing Officer and Chief Legal Counsel can also always seek advice from the CEO, taking into account confidentiality requirements regarding Report and identity of the Whistleblower described above.

Before being allowed to handle the matter, each member of the Commission must be duly authorised and sign a confidentiality undertaking.

8.2 Investigation

The WO with the potential help of the Investigation Commission takes steps to duly examine and assess the Report, for instance:

- (a) requests additional information from the Whistleblower,
- (b) requests information from other persons while maintaining any confidentiality requirements described in this Policy,
- (c) requests clarification from the person(s) identified in the Report while maintaining all confidentiality requirements described in this Policy,
- (d) seeks relevant recommendations, advice or analysis from external parties, e.g. law firms while maintaining all confidentiality requirements described in this Policy.

After the investigation is completed and the case is clarified, the WO shall provide the Whistleblower without undue delay with information about the outcome of the proceedings that specifies whether the Report was found compliant or not compliant with the Policy. If the

Whistleblower may be entitled to such a right, information that Report was not compliant with the Policy also contains information about the right to submit a Report to a relevant public authority.

8.3 Completion of Investigation Commission's works – report on the case

After concluding the investigation, the WO with the potential help of the Commission prepares a report describing the course of the entire proceedings. If this is justified by the outcome of the investigation, the WO with the potential help of the Commission develops or orders the development of Remedial Actions proposal, which becomes a part of the report.

The report is approved by the Chief Legal Counsel and the WO archives it on the Platform. Chief Legal Counsel shares the outcome of the investigation with the CEO. Without Whistleblower's written consent, such information cannot reveal text of the Report, identity of the Whistleblower, person who helped Whistleblower in submitting the Report and other persons associated with the Whistleblower.

8.4 Remedial Actions

If the proposed Remedial Actions require a decision of the CEO or the Executive Directors of the Company or the Group (e.g. to pay compensation or recompense or to make a donation), the Whistleblowing Officer submits the Remedial Actions plan for approval subject to the confidentiality requirements described in the Policy.

Approved Remedial Actions plan is send forward to the appropriate person(s) or organizational unit for implementation.

Remedial Actions may involve:

- (a) initiating appropriate (e.g. disciplinary) proceedings against the person who committed the Irregularity or others, if the findings of the proceedings justify it,
- (b) modifying existing procedures, to prevent the recurrence of similar Irregularities in the future,
- (c) conducting additional education or training activities,
- (d) increasing the frequency of audits of the area,
- (e) making structural changes or reallocating powers,
- (f) taking appropriate legal measures, including reporting to the relevant body or taking legal action,
- (g) recommending the payment of compensation or recompense to the harmed persons,
- (h) recommending other actions to remove or minimise the effects or, where this is impossible, to compensate for the negative effects of the Irregularity, e.g. by making a donation to the harmed persons or to the local community.

8.5 Documentation of proceedings

All material actions taken in connection with the Report e.g. as part of an investigation or in connection with the implementation of Remedial Actions (also on behalf of the Commission) must be:

- (a) documented (e.g. by data summaries, email correspondence, notes of interviews or investigation team meetings), and then
- (b) placed on the Platform to be archived by the WO.

8.6 Provision of Feedback

Regardless of the investigation and resolution stage, the WO provides Feedback to the Whistleblower within 30 days after receipt of the Report.

In factually or legally complex cases, initial 30 days period can be extended by up to 30 days, but no more than twice. The WO or CLC is obliged to inform the Whistleblower in writing about the extension of the deadline and the reasons for its extension before previous period expires.

9. KEEPING THE RECORD OF REPORTS

9.1 The WO keeps the Record in electronic form on the Platform which ensures confidentiality and safety of data.

9.2 Access to the Record is only provided to:

- (a) the Whistleblowing Officer,
- (b) the Chief Legal Counsel.

9.3 The Record contains every Report made on the terms and through the channels described in the Policy.

9.4 The Whistleblowing Officer and the Chief Legal Counsel may decide to also record in the Record information which is communicated by means other than those permitted by the Policy, but which is relevant to the operations of the Company (e.g. important for evidentiary or statistical purposes).

9.5 The Record contains:

- (a) the number of the Report (the matter) – an individual identifier,
- (b) a description of the subject matter of the breach (a summary of the content of the Report and an indication of the person against whom the Report was directed, if known),
- (c) personal data of the reporting person and the person whom the Report concerns, necessary for their identification (or information that the Report was anonymous),
- (d) the contact address of the reporting person (if there is such information),
- (e) the date of the Report,
- (f) summary information about the result of verification of the Report and Follow-up Actions taken,
- (g) the date on which the matter was concluded.

9.6 Data in the Record of Reports are stored for a period of at least 3 years (unless local regulations require longer period).

10. DO I HAVE ANY LIABILITY CONNECTED TO WHISTLEBLOWING?

10.1 A breach of the duties under the Policy may give rise to legal and disciplinary liability for the person who has committed the breach.

10.2 In particular, legal liability under the regulations on the protection of persons reporting violations of the law is borne by persons who:

- (a) obstruct the Report,

- (b) undertake Retaliation,
- (c) breach their duty of confidentiality,
- (d) knowingly make or assist in making a false Report.

11. WHAT ARE EXTERNAL REPORTS AND PUBLIC DISCLOSURES?

11.1 Any person may report certain breaches of law listed in the whistleblowers protection regulations to the competent national authority and, where appropriate, to institutions, bodies, offices or agencies of the European Union, without following the procedure provided for in this Policy.

11.2 Still, the Company encourages anyone with knowledge of Irregularities to report such information under the Policy, as the Company:

- (a) establishes the Policy and provides reporting channels to effectively respond to Irregularities and prevent their future occurrence,
- (b) provides a Whistleblower with a number of rights, e.g. protection against Retaliation, confidentiality of identity and the Report, and the right to information,
- (c) will conduct a more effective investigation, as it is closer to the Whistleblower and the matter.

11.3 However, if:

- (a) the Whistleblower has already filled the Report but it resulted in no appropriate remedial measures,
- (b) the Irregularity can result in immediate or obvious threat in public order and safety, life or health, environment or other public interest or in other irreparable harm, or
- (c) the Whistleblower has reasonable ground to think that by submitting an external report, an increased risk of retaliatory measures may arise or that due process pursuant to the act is threatened.

the Whistleblower has a right to publicly disclose the content of the Report.

12. PERIODICAL REPORTING ON THE STATUS OF THE WHISTLEBLOWING SYSTEM

12.1 The WO reports periodically on the status of the Irregularity reporting system in an annual report on the functioning of the Company's whistleblowing system to the Chief Legal Counsel and the CEO. The CEO approves and signs the report.

12.2 The Chief Legal Counsel may decide to give notice of a positively reviewed Report to Executive Officers of the Group or to other persons who serve on the bodies of Group companies in view of its subject matter. Such notice should meet all the following conditions:

- (a) the flow of information that constitutes personal data should be limited to the necessary minimum – especially by concealing the personal data of the Whistleblower.
- (b) all persons who receive the information have a duty to keep it confidential, in particular the identity of the Whistleblowers and other persons affected by the matter.

13. PERSONAL DATA – PRIVACY CLAUSE

- 13.1 Personal data included in Reports are processed in accordance with the Company's and applicable Group's personal data security policy, which sets out the way of protecting personal data, including in particular the data of persons making Reports and persons affected by the Report, in accordance with relevant data protection legislation, and in particular the GDPR in the EU and the legislation on the protection of persons reporting breaches of law (whistleblowers).
- 13.2 The Company is the controller of the personal data submitted in the Reports. Whistleblowers may make contacts concerning matters relating to the processing of personal data and the exercise of rights under the GDPR at: code@stockspirits.com.
- 13.3 The Company processes the personal data of the Whistleblower, the persons whom the Report concerns and other persons contained in the Report for the purposes of reporting breaches of law, based on: a legal obligation under the provisions of the local laws on protection of whistleblowers (pursuant to Article 6(c) of the GDPR) or the controller's legitimate interest in receiving, verifying and investigating reports of breaches of law (pursuant to Article 6(1)(f) of the GDPR).
- 13.4 The Company may, for the purposes of verifying a Report and taking Follow-up Actions, collect and process personal data to the extent necessary to accept the Report or take any Follow-up Action.
- 13.5 Personal data that are not relevant for the consideration of the Report are not collected and, if accidentally collected, are deleted immediately. Such personal data are deleted within 14 days of the determination that they are not relevant to the matter.
- 13.6 Personal data shall be processed for a period of at least 3 years (unless local regulations require longer period).
- 13.7 The Company ensures the confidentiality of the data in connection with a Report received. The data may only be made available to entities entitled to that under the law and to data processors engaged by the controller, including but not limited to Stock Polska Sp. z o.o. and providers of IT services (e.g. the Platform).
- 13.8 Personal data can be transferred to a third country only if the Irregularity concerns the Group's subsidiary outside of European Union. Transfer is based on rules described in the Stock Intra-group Data Transfer Agreement.
- 13.9 Personal data will not be subject to profiling or automated decision-making.
- 13.10 A Whistleblower has the right to request access to and rectification of his/her personal data. He/she also has the right to request erasure or restriction of processing, and to object to processing, but these rights are only available if further processing is not necessary for the Company to comply with a legal obligation and there are no other overriding legal grounds for processing.

14. FINAL PROVISIONS

- 14.1 It is the responsibility of all employees of the Company to know the rules set out in the Policy. All employees of the Company are required to make Reports under the rules described in this Policy as soon as they become aware of any Irregularity.
- 14.2 The Company presents the provisions of the Policy to:

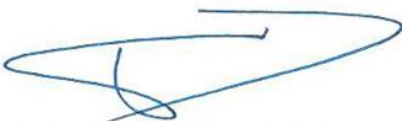
- (a) applicants for jobs as part of employment or any other legal relationship being the basis for working or providing services or performing functions at the Company when recruitment or pre-contract negotiations start,
 - (b) employees before they are allowed to work,
 - (c) suppliers (including potential ones in the context of a procurement procedure) of goods or services.
- 14.3 The Company also publishes the necessary information about the Irregularities reporting system on the Group's and Company's website in a dedicated section.
- 14.4 The Company reviews and updates the Policy on a regular basis. The review and update will take place at least once a year, and always after any change in the law in this area.

15. LIST OF APPENDIXES

Appendix 1 – *General authorisation*

Appendix 2 – *Authorisation concerning a specific case*

Approved on July 30, 2024 by:
Jean-Christophe Coutures
Chief Executive Officer
Stock Spirits Group



Appendix 1

.....
(place, date)

AUTHORISATION no. ...

on receiving and verifying reports, undertaking follow-up, processing personal data of reporting and concerned persons, obligation of confidentiality, subsequent authorization, notice of penalty

We, undersigned (names and surnames, positions), acting accordingly to rules of representation in (full name of the company) (the “**Company**”) authorize on behalf of the Company (name and surname of employee) in connection with his/hers responsibilities as (position) to perform any operation described in [full name of whistleblowing policy] (the “**Policy**”), in particular connected to receiving and verifying reports and undertaking follow-up actions.

You are authorized to process personal data of reporting and concerned persons, to the extent necessary to verify any report submitted in accordance with the Policy (the “**Report**”) (and undertake follow-up, in accordance with the Policy and also all applicable international and national legislation and policies and procedures concerning personal data protection in force in the Company.

In connection with authorization provided hereunder, you are obliged to act in full compliance with the Policy, in particular impartially carrying out your activities, maintain confidentiality of all information concerning Reports received and each phase of ongoing proceedings, also after authorization’s expiry, propose measures to the Company to correct or prevent any illegal situation following the Report, unless it could reveal the identity of the person submitting a Report, as well as comply with all requirements arising from the respective applicable legal regulations.

In particular it is prohibited to:

- reveal personal data of reporting person without his/her consent - even to members of the Investigation Commission (as defined in the Policy),
- reveal information that may directly or indirectly result in identity disclosure of reporting and/or concerned person,
- share information covered by the report to unauthorized persons,
- reveal or disclose any information that might thwart or threaten the purpose of the whistleblowing.

Caution! Breach of an obligation of maintaining confidentiality of identity of reporting person is sanctioned in national regulations and may result in legal actions against the person the person who committed the breach, but also in criminal liability.

On the basis of this authorization you may give subsequent authorization to, in the extent permissible by the respective applicable legal regulations, engage other people to participate in the Investigation Commission or to access information covered by the report.

This authorization is valid throughout the period of you keeping your function, as described above. The authorization can be modified or revoked at any time.

.....
(signature)



I understand the rules and limitations of this authorization and undertake to fully comply with the terms of this authorization, the Policy and all other applicable laws and regulations.

Name and surname:

Date:



Appendix 2

.....
(place, date)

AUTHORISATION no. .../...

Me, undersigned (name and surname of employee) in connection with my responsibilities as (position), acting on the basis of granted Authorisation no. ..., authorize (name and surname) to participate in undertaking follow-up actions in connection with received report (identifier of report) according to (full name of whistleblowing policy) (the "Policy"). To this authority I attach a copy of Authorisation no. ..., ensuring that it has not been modified, revoked nor expired.

In connection with authorization provided hereunder, you are obliged to act in full compliance with the Policy, in particular to maintain confidentiality of all information concerning report and ongoing proceeding, also after authorization's expiry.

If you receive or you have knowledge of such data, it is in particular strictly prohibited to:

- reveal personal data of reporting person without his/her consent,
- reveal information that may directly or indirectly result in identity disclosure of reporting and/or concerned person,
- share information covered by the report to unauthorized persons,
- reveal or disclose any information that might thwart or threaten the purpose of the whistleblowing.

You are aware that you can receive data about the identity of the reporting person only with his/hers express consent and you have the right to process it only to the extent necessary to help designated persons in undertaking follow-up actions, in accordance with applicable international and national legislation and policies and procedures concerning personal data protection in force in (name of the company).

Caution! Breach of an obligation of maintaining confidentiality of identity of reporting person is sanctioned in national regulations and may result in legal actions against the person the person who committed the breach, but also in criminal liability.

This authorization is valid until the termination of investigation procedure or expiry of Authorization no. It can be modified or revoked at any time.

.....
(signature)



I understand the rules and limitations of this authorization and undertake to fully comply with the terms of this authorization, the Policy and all other applicable laws and regulations.

Name and surname:

Date: