

Procedure for reporting breaches, follow-up steps and whistleblower protection

in the companies of the Scope fluidics group:

Scope Fluidics S.A.



Bacteromic Sp. z o.o.



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Chapter I. General provisions

§ 1

1. The purpose of the Procedure for reporting breaches, follow-up steps and whistleblower protection is to introduce a procedure for dealing with internal whistleblowing in accordance with applicable laws, including the Law of 14 June 2024 on the Protection of Whistleblowers implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. The Policy sets out procedures for reporting and investigating workplace whistleblowing and ensuring whistleblowers are protected from retaliation.
2. The provisions of the Procedure apply to all staff regardless of the position held, the form of employment, the function performed and the type of tasks performed, including persons under an employment contract, persons providing services based on other types of contracts or on the basis of the appointment relationship, trainees, job candidates, volunteers and former personnel.

§ 2 (Definitions)

The definitions adopted in this Procedure (where these terms are used, they should be understood as follows):

1. Whistleblower Attorney – a person appointed by the Management Board of the employer to perform the duties specified in this Procedure,
2. Retaliation - direct or indirect action or omission occurring within work-related context, which is caused by an internal or external report or public disclosure and which infringes or threatens to infringe Whistleblower's rights or causes or threatens to cause unreasonable damage to Whistleblower, including unwarranted initiation of proceedings against Whistleblower,
3. Breach – acts or omissions that are unlawful,
4. Person concerned – a natural person, legal person or unincorporated organisational unit, to whom the law grants legal capacity, who is referred to in the report or public disclosure as a person to whom the breach is attributed or with whom that person is associated,
5. Facilitator – means a natural person who assists the Whistleblower in the reporting process or public disclosure in a work-related context, and whose assistance should be confidential,
6. Person associated with the Whistleblower – a natural person who may experience retaliation, including a collaborator or a person closest to the Whistleblower within the meaning of Article 115 § 11 of the Penal Code Act of 6 June 1997 (Journal of laws of 2024 item 17),
7. Staff – employees, persons cooperating on any legal basis other than an employment contract, as well as the staff of contractors who will be contractually obliged to comply with this Procedure,
8. Employer – Scope Fluidics Group, i.e. Scope Fluidics S.A. with its registered office in Warsaw, Bacteromic sp. z o.o. with its registered office in Warsaw and Edocerasp. z o.o with its registered office in Warsaw, as well as any other entity which is directly or indirectly controlled by Scope Fluidics S.A. with its registered office in Warsaw,
9. Procedure – this document,
10. Report taker – a person appointed by the employer to receive and process reports of breaches and infringements of the law,
11. Parties to the proceedings – the Whistleblower and persons concerned,
12. Whistleblower – a natural person who reports or publicly discloses information on breaches acquired in the context of his or her work-related activities,
13. Public disclosure – making of information on breaches available in the public domain,
14. Selected officer – a person representing the employer's management who is required to provide a report on the conducted investigation in order to implement the recommendation of the Team,

15. Management Board – management board of Scope Fluidics S.A. with its registered office in Warsaw,
16. Team – staff appointed by the Management Board to perform activities related to receiving and handling reports,
17. Anonymous report – a report made by a person who has not disclosed his or her identity and has not left contact details,
18. Open report – a report made by a person who made the declaration of openness,
19. Confidential report – a report made by a person who disclosed his/her identity only to the persons the report takers, subject to the confidentiality of personal data.

§ 3

1. The employer and all members of the staff should strive to carry out their duties properly and in accordance with the applicable law, and to prevent and eliminate any irregularities, especially abuses of the law regardless of its type.
2. The Whistleblower shall report information, including reasonable suspicion, on actual or potential breaches that have occurred or are likely to occur in the organization where the reporting person works or has worked or in another organization with which the reporting person maintains or has maintained contact in the context of his or her work, or on attempts to conceal such breaches. A Whistleblower acts in good faith, i.e. reports made by Whistleblower are based on facts and other objective information.
3. All reports will be thoroughly investigated and appropriate remedial measures will be taken by the employer against any identified irregularities.
4. The employer and the management acting on its behalf shall make every effort to ensure that all members of staff are informed of the content of this Procedure and are involved in counteracting and elimination of breaches.

Chapter II. Obligations of the staff, employer and organizational units of the employer

§ 4 (Obligations of the employer)

1. The employer is obliged to provide the means and possibility of implementing this Procedure, as well as to prevent and respond to retaliatory actions against Whistleblowers, including in particular discrimination, mobbing and other undesirable behaviours in the workplace environment.
2. The employer shall monitor and regularly review the Procedure and make the necessary changes to ensure that it is applied in a fair, consistent and effective manner.
3. The employer conducts an information policy aimed at raising awareness among the staff on the principles described in the Procedure and the functioning of the institutions specified herein.
4. The employer delegates an appropriate person or entity to conduct and process reports with respect to conducting investigations and performing other obligations under the Procedure – the Whistleblower Attorney. It is acceptable to appoint one Whistleblower Attorney for all entities belonging to the employer's Group.

§ 5 (Obligations of staff)

1. All staff members shall comply with this Procedure.
2. All staff members should react to potential and actual retaliation against the Whistleblower, regardless of whether the Whistleblower is a disclosed or an alleged author of the report, including in particular discriminatory behaviour, psychological harassment or other undesirable behaviour, in particular by notifying the Whistleblower accordingly about the retaliation noticed against the Whistleblower by sending a relevant notice to the e-mail: signalisci@scopefluidics.com.

3. All staff members should:
 - a) apply the principles of social co-existence in relations with other staff members, including treating everyone with respect for their dignity and other personal rights and avoiding undesirable behaviour,
 - b) refuse to participate in or support activities involving discriminatory, mobbing or other undesirable conduct,
 - c) participate in training courses on issues related to counteracting breaches of law,
 - d) maintain confidentiality when participating in the work of the team that receives and investigates reports on breaches of law.

§ 6 (Obligations of the Whistleblower Attorney)

1. Whistleblower Attorney shall perform the actions indicated in this Procedure aimed at preventing and responding to any discriminatory behaviour constituting mobbing and other undesirable behaviours that could be directed as retaliation against the Whistleblower, including those listed in § 9.
2. In particular, the duties of the Whistleblower Attorney include:
 - a) promotion of high ethical standards and effective conflict and dispute resolution methods,
 - b) increasing staff awareness on reactions to undesirable behaviours,
 - c) informing staff members and employers of rights and obligations under this Procedure,
 - d) identifying and responding to discriminatory, mobbing and other undesirable behaviours in accordance with the provisions of the Procedure,
 - e) assisting staff members in resolving conflicts,
 - f) assisting the employer in identifying mismanagement that may encourage the emergence of discriminatory, mobbing or other undesirable behaviours,
 - g) monitoring the implementation of recommendations issued after the inquiries conducted in connection with the reports received,
 - h) cooperation with the employer and management in the performance of tasks resulting from this Procedure,
 - i) collecting information from members of staff on the atmosphere and course of work.

Chapter III. Channels for reporting breaches

§ 7 (Channels for reporting breaches)

1. In the event of a suspected breach, any staff member may use one of the following internal reporting channels, at his or her discretion:
 - a) electronically, to the e-mail address: signalisci@scopefluidics.com,
 - b) in writing, by using traditional correspondence, to the employer's address with the words "to the attention of the Whistleblower Attorney",
 - c) by placing the report in a box located at the employer's registered office, which ensures anonymity of the report.
2. If a member of staff does not wish to use the reporting channels referred to in item 1 above, he or she may report directly to the Management Board.
3. Upon receipt of the report, the Management Board appoints staff members or organizational units responsible for receiving, coordinating and verifying the report and for follow-up actions (report examination team), or indicates that these actions are to be taken by the Whistleblower Attorney acting on his/her own. The report examination team shall act upon written authorization of the Management Board. If the report has not reached the Management Board directly, the Whistleblower Attorney submits it to the Management Board, which, upon receiving the report, takes appropriate actions as indicated in sentence 1 and 2 above.

4. In the case of a report of possible irregularities concerning a member of the Management Board, report can be made through the internal notification channels referred to in item 1 above or to members of the Supervisory Board with the annotation "to the attention of...". If the report has not reached the Supervisory Board directly, the Whistleblower Attorney submits it to the Supervisory Board. Upon receiving the report directly from a staff member or the Whistleblower Attorney, the Supervisory Board shall take the actions specified in § 7(3), sentences 1 and 2 above, as appropriate.
5. The Whistleblower Attorney shall assist the Management Board and the Supervisory Board (in the case of a report concerning a member of the Management Board) in the process of appointing staff members responsible for coordinating the process related to the examination of the report, as well as in the handling of reporting channels and other operational activities necessary to clarify the case, including the collection and evaluation of evidence and communication with the reporting person and the preparation of a response to the report.
6. Reports may be anonymous or open.
7. If the report is withdrawn by the reporting person, the Management Board or the Whistleblower Attorney, having reasonable grounds for suspecting irregularities, may take independent verification measures or have such measures carried out by a competent organizational unit. Considering the interests of the employer and the potential impact on reputation, the Whistleblower Attorney may recommend, among other things, examining documents and information in information systems, conducting face-to-face interviews with members of the staff. The choice of the procedure will depend each time on the nature of the report. Based on the results of the checks, the Whistleblower Attorney decides on the further course of action.
8. If the Supervisory Board Audit Committee is notified of irregularities, the committee shall refer the matter (in writing or orally at the meeting) for verification to:
 - a) the Management Board,
 - b) in the case of a report of possible irregularities concerning a member of the Management Board, the report is submitted to the Supervisory Board.
9. The status of verification of the received report shall be communicated to the Supervisory Board Audit Committee. In the event of negative verification of the received report, the Management Board or the Supervisory Board, respectively, shall promptly notify the person alleged to have committed the infringement of the report made and of the procedure followed to verify the legitimacy of the report. In the case of anonymous reports, it is reserved that the possibility to provide feedback to the reporting person is limited.

Chapter IV. Procedure for processing reports

§ 8 (Procedure for processing reports)

1. The received reports are subject to the assessment of the Whistleblower Attorney, consisting in preliminary analysis of the case and recommending further procedure to the Management Board and possibly indicating the organizational units responsible for substantive examination of the report, depending on the area of competence.
2. Within 7 days of receipt of the report, the Whistleblower Attorney confirms receipt of the report to the Whistleblower. The foregoing does not apply to anonymous reports.
3. In the case of reports of breaches of the law recognized by another procedure in place at the employer, the Whistleblower Attorney shall notify the staff member of the possibility of using this Procedure, and if the breach requires it, the Whistleblower Attorney shall take such action himself.
4. Persons appointed to perform the obligations arising from this Procedure shall act in accordance with the following principles:

- a) acting without undue delay,
 - b) confidentiality,
 - c) objectivity,
 - d) impartiality,
 - e) independence,
 - f) striving toward a comprehensive discovery of the facts.
5. The team designated to conduct the investigation shall consider the report within no more than 3 months from the date of confirmation to the person reporting its acceptance.
 6. In justified cases, the time limit for the proceedings may be extended. Whistleblower Attorney shall inform the person who made the report (if possible in the case of an anonymous report) of the fact that the time limit for the procedure is extended.
 7. Reports may be anonymous, confidential or open.
 8. The investigation team shall take into account the requirements arising from the nature of the report in its investigations.
 9. In the case of open reports, the team appointed to conduct the investigation may disclose the data of the reporting person only to the parties to the proceedings or witnesses in the proceedings, for the purposes related to the proceedings conducted.
 10. The full documentation of the conducted investigative activities shall be archived by the Whistleblower Attorney together with the Register of reports referred to in § 9.

§ 9 (Obligations and powers of the Whistleblower Attorney and the team)

1. The task of the Whistleblower Attorney or the group of people appointed by the board to consider the breach (hereinafter: the team) is to conduct an investigation, which consists of analyzing the events, assessing the validity of the report, and preparing conclusions and recommendations for further action for the employer in the form of a report.
2. In the event that the investigation is conducted entirely by an organizational unit other than the Whistleblower Attorney, this unit is required to report to the Whistleblower Attorney the current degree of implementation of the investigation activities, and upon completion of the investigation, to communicate to the Whistleblower Attorney the conclusions of the conducted activities along with any recommendations.
3. The team's analysis of events consists of hearing from the staff member submitting the report, participants or witnesses to the events described in the report, and analyzing documentation, e.g. emails, text messages, letters, photos, etc., providing evidence of breaches.
4. The Team may require a staff member of its choice to provide explanations related to the subject matter of the report, setting the date and form of the meeting.
5. Attendance at the meeting is mandatory and is ordered by the company.
6. A staff member may excuse his/her failure to appear at a meeting with the team for reasons of sickness or being away from work at the time (e.g., annual leave, business travel, a previously scheduled business meeting). In such a situation, the team sets another date for the staff member to appear.
7. The team shall communicate the date of appearance to the staff member by phone or e-mail no later than 1 day before the scheduled meeting.
8. The staff member shall be released from his/her professional duties for the time necessary for the proceedings conducted by the team, with the right to remuneration.
9. An attempt to mediate the parties to the conflict at a meeting with the team is possible only with consent of both parties.
10. Whistleblower Attorney maintains a register of reports containing information on, among other things, the course of investigation and the legitimacy of reports received. Register of reports is Appendix 1 hereto.

11. The team's investigation ends with the issuance of a report containing an analysis of the events, an assessment of the legitimacy of the report and conclusions and recommendations for further action.
12. If a breach is identified, the team recommends measures to correct the irregularity and restore the desired state. The team indicates the function responsible for the implementation of recommendations and the deadline for their implementation.
13. The recommendation may concern the application of remedies (e.g. changes to processes, mediation, additional training) as well as the consequences for the staff members responsible for the irregularities, including disciplinary penalties and, in special cases, the termination of the contract between the employer and the staff member.
14. The recommendations of the team issued under this Procedure are implemented under the responsibility of the Management Board.
15. If business units object to the recommendation issued, the final decision on its implementation lies with the Management Board.
16. The Whistleblower Attorney archives the documentation related to the submitted report and the investigation conducted for the time necessary to exercise or defend against the rights and claims.

§ 10 (Breach investigation team)

1. The person concerned may not be involved in the examination of the report.
2. A team member may not be a person who is married to the staff member submitting the report or to the staff member indicated in the report, in a relationship of consanguinity or affinity in a direct line, consanguinity or affinity in a collateral line to the second degree, or related by adoption, guardianship and custody, or a person who is in such a legal or factual relationship with the reporting person that it may raise reasonable doubts as to their objectivity and impartiality.
3. The assessment of the grounds contained in items 1 and 2 that may constitute a reason for excluding the possibility of serving as a member of the team is made by the appointing authority on the basis of the information that the Whistleblower Attorney is required to provide to the authority. Each member of the team is obliged to provide the Whistleblower Attorney with the relevant information in the event that the grounds of items 1 and 2 concern him or her, under pain of professional liability.
4. If the grounds set out in items 1 and 2 are met, the procedure for selecting a team member to replace an excluded person shall be repeated and the appointing authority shall decide whether to repeat activities already carried out with the involvement of the person excluded.
5. Team members handling reports shall in particular:
 - a) demonstrate integrity and impartiality in collecting information related to the report,
 - b) organize and conduct investigative or other forms of interview,
 - c) take minutes of interviews and other activities,
 - d) collect documentation related to the report and necessary to conduct the proceedings,
 - e) develop a position, including an analysis of events, an assessment of the legitimacy of the report under consideration and conclusions and recommendations for further action,
 - f) provide selected management representatives with a report containing the team's position with justification, conclusions and recommendations,
 - g) maintain the anonymity of the report, unless the reporting person has disclosed his/her personal data in the report.
6. Team members in the performance of the activities referred to in this procedure shall be entitled to request from other units and staff all information and documents necessary to clarify the case.
7. After conducting an investigation, the Whistleblower attorney shall notify the parties to the proceedings about the conducted procedure of verification of the legitimacy of the received report and the results of such verification.

8. Responses to anonymous reports sent by e-mail are sent to the addresses from which the report was made.

§ 11 (Confidentiality)

1. The conducted proceedings are subject to the obligation of confidentiality with respect to all information disclosed both during and after the proceedings, including by appropriate protection of all documents and materials resulting from the conducted investigations against unauthorised access.
2. Each person participating in the proceedings (including parties to the proceedings and witnesses) is obliged to observe confidentiality, of which they shall always be informed by the Whistleblower Attorney and team members.
3. In particular, the content of the report and the identity of the reporting person are subject to confidentiality, which means that this information cannot be disclosed to any person who is not authorized to receive reports and follow up (the exception to this rule is when disclosure is necessary in connection with the authorities' investigations or judicial proceedings). This shall apply to any other information from which the identity of the reporting person can be directly or indirectly inferred.
4. Before the identity of reporting persons is disclosed, they must be notified, unless such notification could jeopardize a related investigation or judicial proceeding.
5. When notifying the reporting persons, the Whistleblower Attorney shall send them a written explanation of the reasons for disclosing the relevant confidential data.

Chapter V. prohibition of retaliation

§ 12

1. No staff member who makes use of the instruments provided for in this Procedure and other laws shall face retaliation or negative judgment of his or her behaviour from superiors and other staff members. This also applies to those who act as witnesses in any proceedings or signal perceived irregularities to the employer or other legally stipulated bodies, or provide support in this regard to other staff members.
2. The prohibition on retaliation extends both to the protection of those making the report, those assisting them in making the report, those associated with the report, as well as the Whistleblower Attorney and team members carrying out investigations under this Procedure.
3. The prohibition on retaliation also applies if, in the course of the investigation, it turns out that the report, despite having been made in good faith, was unfounded.
4. Any decision on changes worsening the terms and conditions of employment or aimed at terminating the contract between the employer and the persons referred to in item 2 must be consulted in advance with the Whistleblower Attorney. Changes regarding the Whistleblower Attorney must be previously consulted with the Management Board. The course of these consultations must be documented.
5. In the event of retaliation, the staff member concerned should report this fact through the channels stipulated for reporting breaches in this Procedure.
6. Any act of making a report in bad faith, that is knowingly slandering anyone of a breach of law, is prohibited and will be met with an adequate and proportionate response from the employer.
7. In justified cases, the employer may apply support measures to whistleblowers, such as legal and psychological assistance or facilitation of contacts with relevant authorities and the introduction of special protection measures to protect whistleblowers from adverse consequences of reporting such as adverse changes to employment conditions or termination of employment contracts.
8. Support measures pursuant to item 7 may also be extended to persons who have made anonymous public disclosure reports and whose personal data has been disclosed to an unauthorized person.

9. The report of a breach does not preclude the employer from making an appropriate personnel decision in a situation where the reporting person, as one of the perpetrators, participated in the breach that is the subject of the report or committed another breach unrelated to the subject of the report. The reporting of a breach by a staff member does not exclude the responsibility of such person for his or her own acts.

Chapter VI. Final provisions

Article 13

1. The provisions of the Procedure do not exclude the right of the staff member to make a report through an external channel to the Ombudsman or public bodies, and, where appropriate, to institutions, bodies or organizational units of the European Union, and the right to make claims through the courts or through public disclosure. At the stage of processing the report, it is recommended that the reporting person refrain from initiating proceedings and pursuing claims through the courts until the internal proceedings are completed.
2. The employer shall apply proportionate sanctions to natural and legal persons who:
 - a) obstruct or attempt to obstruct the reporting in accordance with this Procedure,
 - b) take retaliatory measures against Whistleblowers or persons assisting in reporting,
 - c) violate the obligation to maintain the confidentiality of the identity of Whistleblowers or persons assisting in the filing of the report and persons associated with the report,
 - d) knowingly reported or disclosed false information to the public.
3. To the extent not specified in the provisions of this Procedure, generally applicable laws and regulations of other internal acts of the employer shall apply to the examination of reports.
4. In the course of work related to the reporting of the breach, including the circulation of documentation and the procedure for hearing the parties and witnesses to the proceedings, the requirements for the protection of personal data arising from legislation (including Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons in relation to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC) as well as internal acts of the employer (including the Personal Data Protection Policy) shall apply.
5. The Management Board checks the implementation of this Procedure by reviewing the Register of reports, in particular regarding:
 - a) the date of confirmation of acceptance of the report and of the response to the reporting person after completion of the proceedings,
 - b) the duration of the investigations (from the date of acceptance of the report to the date of completion).
6. The Management Board shall, at least once a year, provide the Supervisory Board with information on significant reports of breaches received and on the results of the verification referred to in item 5. This information is subject to assessment by the Supervisory Board and may form the basis for revision of the provisions of the Procedure.

Appendix 1: the template of the Register of personal data breaches

No.	Date of receipt of the report	Date of receipt confirmation to the reporting person	Reporting person or person concerned with contact address/anonymous report	Subject matter of the report and link to a copy of the report	Unit responsible for the Procedure (Whistleblower Attorney/other - specify)	Date of examination of the report	Was a breach found (yes/no)	Link to report on the examination of the case	Recommended action and deadline	Have the recommendations been implemented?