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Procedure for reporting breaches and protecting whistleblowers

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VOLTA
POLSKA

Whistleblowing Reporting and Protection Officer:

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Purpose and basis

1. The purpose of the procedure is:

- to provide secure channels for reporting breaches,
- to reliably investigate reports and implement corrective actions,
- to protect whistleblowers against retaliation.

2. The procedure implements the requirements of:

- Directive (EU) 2019/1937.
- Act of 14 June 2024 on the protection of whistleblowers (Republic of Poland).

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Scope: who can report

A report may be submitted by a person who obtained information about a breach in a work-related context, in particular:

- employee, co-worker (B2B), contractor,
- subcontractor and its employees,
- supplier and persons acting on its behalf,
- job applicant, trainee, intern.

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What can be reported

Reports may concern information about **breaches of law** and breaches of **internal regulations**.

Examples typical for renewables

- **H&S / fire protection / technical safety:** work at height, MV/HV electrical works, work near BESS, bypassing safeguards.
- **Environment:** breaches of environmental decision conditions, waste management (packaging, oils, sorbents, construction waste), spills, improper storage.
- **Land acquisition and permits:** corruption, pressure, conflict of interest, “favors”, falsifying arrangements/attachments.
- **Procurement / subcontractors:** collusion, fictitious acceptances, overstatement of works, falsifying quality, substituting materials.
- **OT/IT and SCADA:** unauthorized accounts, bypassing MFA, access to OT network, connections not compliant with procedures.
- **Finance:** fictitious invoices, fraud, unjustified CAPEX/OPEX costs.

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Principles of whistleblower protection and prohibition of retaliation

1. A whistleblower is protected from the moment the report is made.
2. Retaliatory actions are prohibited, including, among others: termination, demotion, reduction of pay, withholding bonuses without grounds, threats, harassment, hindering access to training, subcontractor "blacklisting".
3. Protection also covers persons assisting the whistleblower and associated persons who may suffer retaliation.

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Internal reporting channels at Volta Polska

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5.1 Channels (email + platform) – primary

A) reporting form on the website

B) Dedicated email: sygnalista@voltagepolska.pl

Access to the mailbox and platform is restricted to the authorized Reporting Unit (section 6), while maintaining confidentiality.

5.2 Anonymous reports – YES

We accept anonymous reports via an online form that provides: no need to provide personal data, except for a return email address.

5.3 Oral report – through a meeting upon request

At the whistleblower's request, we enable an oral report during a face-to-face meeting arranged within 14 days of receiving the request (the request can be submitted by email or via the online form on the website).

Roles and responsibilities

1. **Whistleblowing Reporting and Protection Officer** – a function performed by the Compliance Unit (or another unit ensuring impartiality).
2. **Follow-up Actions Team** (selected depending on the case): Compliance/Legal, HSE, Audit, IT/OT Security, Procurement, HR (only when needed).
3. **Impartiality and recusal principle:** a person potentially connected to the case (e.g., supervisor, buyer, construction manager) does not conduct proceedings for a given report.

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Handling the report – steps and timelines

7.1 Acknowledgement of receipt

Volta Polska acknowledges receipt of the report within 7 days of receiving it, unless the whistleblower did not provide a contact address.

7.2 Initial assessment (triage)

Officer/Team:

- assesses whether the report falls within the scope of the procedure,
- assigns priority (e.g., P1: risk to life/health/environment; P2: legal/financial risk; P3: other),
- decides on safeguarding measures (e.g., suspension of works, SCADA access lock) – without prejudging guilt.

7.3 Follow-up actions and feedback

1. We undertake follow-up actions with due diligence.
2. The maximum time limit for providing feedback to the whistleblower is up to 3 months (in accordance with the calculation rule specified in the Act).

3. Feedback includes at least: a description of actions taken or planned and the reasons (to the extent that it does not breach confidentiality and does not hinder proceedings).

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Confidentiality and data protection

1. The identity of the whistleblower and the persons named in the report is protected and available only to authorized persons.
2. We collect only necessary data; data inadvertently collected and irrelevant to the case is removed immediately.

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Register of reports and retention

1. We keep a register of internal reports.
2. Data in the register is kept for 3 years after the end of the calendar year in which follow-up actions or proceedings initiated by those actions were completed.

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External reports (for information)

1. A whistleblower may make an external report without first making an internal report.
2. External reports are received, among others, by the Commissioner for Human Rights (Ombudsman) or the relevant public authority.

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