

PARFOIS

**Whistleblower  
Strategy  
PARFOIS**

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## 1. Introduction

Parfois is committed to take the appropriate measures to fully comply with the new obligations and adopt the necessary measures to foster a culture of transparency and accountability within the organization in accordance with the best business practices and eventual recommendations issued by the competent authorities.

For this purpose, Parfois specifically has an Internal Reporting System, which includes the Whistleblowing Channel as a reporting mechanism, with whistleblower protection being one of the guiding principles of its operation.

The provisions of this Strategy constitute the minimum regulation applicable to all majority-owned companies of Parfois. In the event of any contradiction between local law and the Strategy, the application of local law shall prevail.

Parfois implements other policies and procedures regarding the treatment of complaints received and reports of labour harassment which shall be address pursuant to the relevant rules on these matters.

## 2. Reporting Channels

Parfois companies in Poland (namely, Modessa Polska, Sp z.o.o) make available an internal reporting channel in compliance with the legal framework established by Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws, item 928).

To make a report click here [https://dpo.parfois.com/#/landingpage/parfois/pl\\_pl](https://dpo.parfois.com/#/landingpage/parfois/pl_pl).

Upon the request of the Reporting person, it shall be possible communicate any breaches verbally through a face-to-face or online meeting with the Whistleblowing Committee.

## 3. Subjective scope of application

The Whistleblowing Channel includes within its scope of application the entire Parfois organisation, as well as all directors, partners, managers, professionals and/or personnel who provide professional services to Parfois (collectively, "Professionals").

In addition, any individual or legal entity that has had, has or may have a professional relationship with Parfois (hereinafter, "Third Parties") is also encouraged to use the Whistleblowing Channel in the cases regulated in this Strategy, as a formal mechanism and independently of other means of communication made available to Third Parties.

## 4. Material scope of application

Professionals and Third Parties may communicate any knowledge or reasoned suspicion of irregular conduct that may imply a serious or very serious breach of current legislation, or any of Parfois internal regulations.

## 5. Main Principles

The principles and corporate guarantees that govern the management of whistleblowing are defined below:

### I. Reasonable grounds

To benefit of the protection granted by the Whistleblowing protection regime and this whistleblowing policy, the Reporting person should have reasonable grounds to believe, considering the

circumstances and the information available to them at the time of reporting, that the matters reported by them are true and the information reported falls within the regime scope.

## **II. Report Follow-up and feedback procedures**

The Whistleblowing protection regime imposes a clear obligation to the relevant entities to diligently follow up on the reports received, and, within a reasonable timeframe, give feedback to Reporting persons. The follow-up and feedback procedures should include assessing the accuracy of the allegations made in the report and addressing the breaches reported by launching an internal enquiry, investigation or any other action deemed appropriated for the remedy of the situation.

Parfois will ensure the Reporting person is informed, in an adequate and timely manner, of the report follow-up and further consequences of the reported breaches.

## **III. Duty of confidentiality**

The safeguard of the confidentiality of the identity of the Reporting person during the reporting process and investigations triggered by the report is an essential principle established on the Whistleblowing protection regime. Parfois ensures the identity of the Reporting person will not be disclosed to anyone beyond the authorized staff members competent to receive or follow up on reports.

The obligation of confidentiality also applies to those who have received information about reports, even if they are not responsible or incompetent for receiving and handling them.

This confidentiality duty can only be derogated in the special context of investigations by national authorities or judicial proceedings, with a pre-notice in writing to the Reporting person, unless such notice would jeopardize the related investigations or judicial proceedings.

The relevant channels made available by Parfois ensure the confidentiality of the report, of the identity of the Reporting person and of any information that can lead to that person.

Only persons authorised in writing by Parfois may be allowed to receive and verify Internal Reporting, follow up and process personal data of persons. Authorised persons shall be obliged to maintain secrecy with regard to the information and personal data they have obtained in the course of receiving and verifying Internal Reporting and taking follow-up action, also after the termination of the employment relationship or other legal relationship under which they performed work.

## **IV. Prohibition of retaliation**

All acts which are prone to or can constitute retaliation against the Reporting person are strictly prohibited. Moreover, when carrying out the necessary acts to properly investigate the breaches reported and designing the preventive measures which may be eventually put in place, Parfois will not trigger retaliation measures to the Reporting person.

Namely, retaliation measures can take the form of: (i) changes to the working conditions such as transfer of duties, change of location of place of work, reduction in wages, change in working hours; (ii) suspension of the employment contract; (iii) a negative performance assessment or employment reference; (iv) failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment; (v) failure to renew a temporary employment contract; (vi) lay-off or dismissal; (vii) blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry; (viii) cancellation of a contract for goods or services; (ix) cancellation of the act or public procurement contract in accordance with the rules

laid out in the Portuguese Code of Administrative Procedures (or any similar and applicable rules in the other countries where Parfois is established or/and has subsidiaries); (x) the triggering of disciplinary action. The threat or attempts to impose retaliation measures are also considered as retaliation; (xi) demotion or withholding of promotion; (xii) withholding of training; (xiii) harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income; (xiv) cancellation of a licence or permit and (xv) psychiatric or medical referrals.

In the case where one of the aforementioned provisions is enforced to a Reporting person within two years of the date of the report, Parfois ensures sufficient reasoning is provided for, outside the report of the breach, as well as ensure the permanent compliance with the local labour laws and rules.

Namely, Parfois ensures that the report cannot, on its own, be the reason for triggering any of the actions which can be considered retaliation, unless it is determined that the report is not made based on reasonable grounds.

Parfois has a Protocol prohibiting retaliation that sets out the procedure to prevent, prosecute and sanction any acts of retaliation for making communications in good faith.

The rules concerning the prohibition of retaliation also apply, accordingly, to:

- A person who assists in making the report (this should be understood as a natural person who helps the Reporting person to report in a work-related context and whose assistance should not be disclosed);
- A person connected with the Reporting person (this should be understood as a natural person who may experience retaliation, including a co-worker or a person closest to the Reporting person within the meaning of Article 115 § 11 of the Act of 6 June 1997 - Penal Code);
- A legal person or other organisational unit assisting or affiliated with the Reporting person, in particular one owned or employed by the Reporting person.

## **V. Cooperation with the public authorities**

Parfois shall dully cooperate with the public authorities and make available the relevant information, when requested, in strict compliance with the confidentiality and data protection requirements and rules.

When applicable, Parfois commits to inform the relevant local and European Union entities of the breaches reported which warrant the investigation by the competent public authorities.

## **VI. Prevention of conflicts of interest**

To ensure the highest standards of transparency and quality in the management of reports, Parfois considers the prevention of conflicts of interest as a main principle.

In this way, Parfois is committed to ensuring that reports are handled, and investigations are carried out by impartial people, with no personal or professional interests that could affect their decisions.

## **VII. Precedence of the Internal reporting channels**

According to the applicable Polish legal framework, there is no precedence of the Internal Reporting channels – a Reporting person can make an external report without first making an Internal Reporting. External Reporting means verbally or in writing submitting information about a legal violation to the respective authorities.

General rules apply to External Reporting. In particular, information about a legal violation may cover information, including reasonable grounds for suspicion, concerning an actual or potential breach of law that has occurred or is likely to occur in a legal entity in which the reporting person participated in the recruitment process or other pre-contractual negotiations, works or has worked, or in another legal entity with whom the reporting person is or was in contact in a work-related context, or information about an attempt to conceal such a breach of law.

External Reporting are accepted by the Polish Ombudsman or a public authority (and - where applicable - to institutions, bodies or organisations of the European Union). In order for the aforementioned authorities to be able to follow up effectively and provide feedback on the External Reporting, the Reporting person should provide a contact address.

## **VIII. Data privacy**

In the processing of communications, the personal data and private information of all the people involved will be treated in accordance with the applicable personal data protection legislation.

## **IX. Anonymity**

Parfois will guarantee anonymity as far as possible and, in any case, the confidentiality of the identity of the informant, of the information communicated and of the actions carried out in the management and processing of the same.

In any case, the Whistleblowing Platform shall allow the submission of anonymous communications.

## **X. Stealth**

Parfois will promote that the people involved in the processing and investigation of communications act with the utmost discretion regarding the facts that they know by reason of their position or function.

## **6. Whistleblowing Committee**

Parfois' Management Body appoints the Whistleblowing Committee as the body responsible for the Internal Reporting System.

The members of the Whistleblowing Committee will carry out their responsibilities with competence, probity, integrity, independence and autonomy and in strict compliance with the applicable legal framework.

Parfois may appoint local delegates in the different countries in which the Group operates.