



INTERNAL WHISTLEBLOWING PROCEDURE

Żabka Polska Spółka z o.o.

ul. Stanisława Matyi 8, 61-586 Poznań

KRS: 0000636642, NIP: 5223071241

DOCUMENT METRICS

OWNED BY	Małgorzata Wojnowska – Director of Legal and Compliance Department, <i>Legal Counsel</i>
WRITTEN / UPDATED BY	Ditta Zielonacka – <i>Legal Counsel</i> Natalia Kryś – Senior Compliance Officer
APPROVED WITH	Resolution of the Management Board
STATUS	Applicable
DOCUMENT VERSION	4.0
DOCUMENT DATE	06 September 2024
NUMBER OF PAGES	30
SUBJECT MATTER	This Procedure sets forth whistleblowing rules, including with regard to Irregularities related to the violation of regulations in the field of corruption, counteracting money laundering and terrorism financing, as well as the rules for taking follow-up actions and protecting Whistleblowers.

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INTRODUCTION

Żabka Polska exercises due diligence to maintain transparent rules of conduct and high standards of business ethics. Safety of and respect for all persons participating in the Company's business are very important.

Therefore, in order to create an early warning system for Irregularities and reduce the risk of Irregularities in the future, Żabka Polska introduces this written Whistleblowing Procedure as an important tool to support high standards of business ethics and maintain customer and public trust in the Company.

This Procedure aims to provide the opportunity and encourage the largest possible group of stakeholders to report suspicions regarding Irregularities.

Art. 1. SUBJECT MATTER AND SCOPE OF PROCEDURE

1. This Procedure sets forth the principles for reporting Irregularities as well as the rules of taking Follow-up Actions and protecting Whistleblowers.
2. The Procedure has been established pursuant to the Act of 14 June 2024 on the protection of whistleblowers.
3. The principles specified in this Procedure apply to Reports made by all persons, both from within and outside of the Company, who in the Work-related Context came into possession of information about an Irregularity.

Art. 2. DEFINITIONS AND ABBREVIATIONS

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| 1) Procedure | – this Whistleblowing Procedure; |
| 2) Act | – Act of 14 June 2024 on the protection of Whistleblowers; |
| 3) AML Procedure | – procedure of preventing money laundering and terrorism financing applicable at |
| 4) Żabka Polska, Company | Żabka Polska
– Żabka Polska sp. z o.o.; |
| 5) Employees | – all persons employed by Żabka Polska under an employment relationship, regardless of the type of employment contract and working hours; |
| 6) Associates | – persons providing services to Żabka Polska or providing other services based on Cooperation Agreements or relevant powers of attorney; |
| 7) Management | – President of the Management Board, Vice-Presidents of the Management Board, Members of the Management Board and Proxies of Żabka Polska as well as persons organizing and managing the work process in separate organizational |

units of the Company reflected in the organizational structure of Żabka Polska (Directors, Managers, Coordinators, etc.);

- 8) Line Managers** – persons performing duties of superiors of employees within the meaning of the Labour Code and managing a Department;
- 9) Franchisees and Agents** – persons who run stores of Żabka brand under relevant agreements made with the Company;
- 10) Business Partner** – a natural or legal person with whom Żabka Polska maintains business relations, excluding Employees, Associates, Franchisees, and Agents. Business Partners include, but not limited to:
 - suppliers of goods and services;
 - other natural or legal persons with whom Żabka Polska enters into business relations by concluding agreements or other formal obligations;
- 11) Cooperation Agreement** – a civil law contract concluded with the Company, including a service contract, a contract of mandate or a contract of commission;
- 12) DPC** – Legal and Compliance Department at Żabka Polska;
- 13) AML Officer** – An Employee appointed to by the Management Board, who belongs to the Management or Line Managers, responsible for ensuring compliance of the Company's activities with the AML Act, including for submitting notifications to the Inspector General in accordance with the AML Procedure;
- 14) Designated Person** – an internal, impartial function responsible for receiving Reports and acting with due diligence while taking Follow-up Actions as well as for interpreting ethical dilemmas and doubts of Employees and Associates, conducting related comprehensive communication and extensive training, reporting the effects of one's activities to the Ethics Committee, the AML Officer in case of AML Notices, authorized to take the above actions based on the relevant authorization granted by the Company;
- 15) Committee, Ethics Committee** – an advisory body composed of three members, including the DPC Director, the Personnel Director and the Relations and Communication Department Director. The purpose of the Committee's activities is to supervise the adequate functioning of the Whistleblowing system, evaluate the effectiveness of Explanatory Proceedings, recommend corrective actions, provide substantive support for the Designated Person, and report to the Management Board. As regards financial matters, the person participating in the Committee's activities is also the Member of the Management Board in charge of the area of financial strategy or a person designated by that Member;
- 16) Work-related Context** – past, present or future activities related to the performance of work on the basis of an employment relationship or another legal relationship constituting the basis for the provision of work or services or performing a function in or on behalf of the Company, with regard to which information was obtained about a violation

of the laws or by-laws of the Company specified in art. 5(1)(2) hereof, including a possibility of facing Retaliatory Actions;

- 17) Whistleblower**
- a person entitled to protection against Retaliatory Actions, who in good faith reports an Irregularity about which he/she learned in the Work-related Context and who makes a Report within the scope specified in art. 5 hereof. An Employee may be a Whistleblower also in the event that the employment relationship has already terminated, a candidate for work who has obtained information about Irregularities in the course of recruitment process or during negotiations preceding the conclusion of a contract, an Associate providing services or other benefits to the Company on a basis other than an employment relationship, including under a civil law contract, a Franchisee, an Agents, a Business Partner, the owner of the Company, a member of the Company's bodies, a proxy, a person performing work under the supervision and management of a contractor, a subcontractor or a supplier, an intern, a volunteer, or an apprentice;
- 18) Irregularity**
- a violation or reasonable suspicion of an actual or potential violation of EU or Polish law or bylaws of the Company within the scope specified in art. 5(1)-(2) hereof, of which the Whistleblower has learned in the Work-related Context;
- 19) Report, Internal Report**
- information provided by the Whistleblower about a violation or reasonable suspicion of an actual or potential violation of EU or Polish law or another potential Irregularity of which the Whistleblower has learned in the Work-related Context in the Company to the Designated Person through dedicated Reporting Channels;
- 20) AML Report**
- a special type of Internal Report; information regarding actual or potential violations of anti-money laundering and counter-terrorism financing regulations;
- 21) External Report**
- information provided by the Whistleblower about a violation or reasonable suspicion of an actual or potential violation of EU or Polish law that occurred in the Company of which the Whistleblower has learned in the Work-related Context to the Ombudsman or a public authority through dedicated external channels;
- 22) Channel, Reporting Channel**
- one of the channels for reporting Irregularities used to submit Internal Reports. The Company provides three Reporting Channels, namely direct contact with the Designated Person, WhistleB Platform, and a traditional letter;
- 23) WhistleB Platform**
- an online tool that guarantees anonymity for the safe transmission of information about potential Irregularities, also via an automated telephone box, located at: <https://report.whistleb.com/pl/zabka>;
- 24) Register, Report Register**
- an electronic register in which all internal Reports are collected; the controller of the Reporting Register is Żabka Polska, while the entity authorized to maintain the Register is the Designated Person;
- 25) Acting in good faith**
- acting with a sincere conviction that is justified by the circumstances of a given case about the correctness of information provided;

- 26) Acting in bad faith** – deliberately making a Report that the Whistleblower knows or reasonably suspects to be untrue;
- 27) Retaliatory Actions** – direct or indirect action or omission in a Work-related Context that is caused by an Internal Report, External Report or public disclosure and that violates or may violate rights of the Whistleblower or causes or may cause unjustified damage to the Whistleblower, including groundless initiation of proceedings against the Whistleblower;
- 28) Follow-up Actions** – actions taken to assess the correctness of information contained in the Report and, where appropriate, to counteract the Irregularity, including through Explanatory Proceedings, filing charges, actions taken to recover funds or closing the procedure for receiving and verifying the Report;
- 29) Explanatory Proceedings** – a type of Follow-up Action; a structured process described in the Manual on Follow-up Actions for the purpose of considering Internal Reports, including, among others, explanation of circumstances, analysis of evidence, interviews with designated persons and remedial recommendations;
- 30) Manual, Follow-up Manual** – a manual on Follow-up Actions with regard to reported Irregularities describing in detail, among others, the rules of conducting Explanatory Proceedings;
- 31) Confidentiality** – a situation in which sharing or disclosing data of persons making the Report is prevented to persons who, in accordance with this Procedure or the Manual, are not authorized and entitled to process such data, in particular are not responsible for taking Follow-up Actions;
- 32) Anonymity** – a situation in which the person making the Report has not disclosed their data;
- 33) Irrelevant Information** – marginal and trivial information that has no material or causal connection with the Irregularity and which, due to its nature, cannot be the subject of Follow-up Actions;
- 34) Person assisting in making the Report** – a natural person who helps the Whistleblower to make a Report in a Work-related Context and whose assistance should not be disclosed;
- 35) Person associated with Whistleblower** – a natural person who may face Retaliatory Actions, including an Associate or the closest person to the Whistleblower within the meaning of Article 115 § 11 of the Act of 6 June 1997 – the Penal Code;
- 36) Person whom the Report concerns** – a natural person, a legal person or an unincorporated organizational unit to which the law grants legal capacity, indicated in the Report as a person who has committed a violation of the law or as a person with whom the person who has committed a violation of the law is associated;
- 37) Matter of Utmost Importance** – information contained in the Report on a potential Irregularity requiring a decision of the Ethics Committee as to the nature of remedial actions, concerning in particular: corruption, conflict of interest, reputation of the Company or brand, trading in confidential information, financial irregularities and fraud.

Art. 3. GENERAL RULES

1. Whistleblowers are encouraged to first report Irregularities internally using the Reporting Channels provided in the Company, in particular if Irregularities can be effectively remedied within the organizational structure of the Company. The Whistleblower may use the possibility of making an External Report with regard to Irregularities specified in art. 5(1)(1-17) hereof, in particular in a situation where they do not receive any feedback within the time limit set out in this Procedure or when there is little probability of explaining the reported Irregularity or counteracting the violation of the law by the Company according to this Procedure effectively.
2. This Procedure ensures the protection of Confidentiality with regard to the identity of the Whistleblower and the Person whom the Report concerns by the organization receiving and verifying Reports, taking Follow-up Actions and the related processing of personal data in a way that prevents unauthorized persons from gaining access to information covered by the Report.
3. This Procedure provides for receiving anonymous Reports and Reports containing data of the Whistleblower. Due to potential difficulties in conducting Follow-up Actions, it is recommended that Whistleblowers provide their personal and contact data. However, in the case of anonymous Reports, the Company shall not take any actions to establish the identity of the Whistleblower.
4. The Procedure guarantees the protection of Whistleblower against Retaliatory Actions, i.e. actions of a repressive or discriminatory nature or other types of unfair treatment, specified in detail in Art. 6(1) hereof.
5. An independent function has been designated in the Company responsible for receiving and considering Reports, undertaking Follow-up Actions with due diligence and for contacts with the Whistleblower, i.e. the Designated Person (Compliance Officer). The Designated Person has been authorized in accordance with Schedule No 1 hereto.
6. Reports cannot be examined by persons who, based on the content of the Report, are suspected of being in any way involved in the Irregularity described in the Report.
7. The Company has made available the following Reporting Channels that facilitate submitting Reports hereunder:
 - 1) direct contact with the Designated Person, or
 - 2) forwarding the Report via WhistleB Platform, or
 - 3) sending a traditional letter.

Art. 4. SUBJECTIVE SCOPE

1. Employees and Associates should not disregard any Irregularities, whether from their superiors,

subordinates or other persons in positions on the same level. Therefore, Employees and Associates are obliged to report any Irregularities using the Reporting Channels described herein.

2. A failure to report an Irregularity of which one is aware constitutes a breach of obligations of Employees and Associates and may be considered a basis for legal and disciplinary liability.
3. The rules specified herein apply to Reports made by all persons, both from within and outside of the Company, who, in the Work-related Context, become aware of Irregularity, in particular by:
 - 1) Employees, even if the employment relationship has already ended, including temporary employees,
 - 2) candidates for jobs who obtained information about Irregularity in the recruitment process or in the course of negotiations preceding the conclusion of contract,
 - 3) Associates providing work on a basis other than an employment relationship, including on the basis of a civil law contract, even if the legal relationship constituting the basis for the provision of work or services has already ended,
 - 4) Franchisees and Agents,
 - 5) Business Partners,
 - 6) owners of the Company,
 - 7) members of the Company's authorities and proxies,
 - 8) persons providing work under the supervision and management of a contractor, subcontractor or supplier,
 - 9) interns,
 - 10) volunteers, and
 - 11) trainees.
4. The decision to grant the status of Whistleblower shall be taken by the Designated Person.

Art. 5. OBJECTIVE SCOPE

1. The principles specified herein apply to Reports concerning violations of EU or Polish law understood as an action or omission that is unlawful or aimed at circumventing the law, in the scope of:
 - 1) corruption,
 - 2) public procurement,
 - 3) services, products and financial markets,
 - 4) counteracting money laundering and terrorism financing,
 - 5) product safety and its compliance with requirements,
 - 6) transport safety,
 - 7) environmental protection,

- 8) radiological protection and nuclear safety,
 - 9) food and feed safety,
 - 10) animal health and welfare,
 - 11) public health,
 - 12) consumer protection,
 - 13) protection of privacy and personal data,
 - 14) security of networks and IT systems,
 - 15) financial interests of the State Treasury of the Republic of Poland, local government units and the European Union,
 - 16) the internal market of the European Union, including public law principles of competition and state aid and taxation of legal persons, and
 - 17) constitutional freedoms and human and civil rights, occurring in relations of individuals with public authorities and unrelated to the areas indicated in sections 1-16.
2. The rules specified herein apply also to Reports concerning violations of the Company's bylaws in the area of ethics and compliance, in particular the Code of Ethics, excluding labour matters, but including mobbing and discrimination; such reports shall be examined on the basis of separate bylaws applicable in the Company. Reports concerning mobbing and discrimination shall be examined under the Anti-Mobbing Policy.

Art. 6. RETALIATORY ACTIONS

1. A Retaliatory Action is considered to be a direct or indirect action or omission in a Work-related Context that violates or may violate the rights of Whistleblower or causes or may cause him/her unjustified damage, and which is caused by an Internal Report, External Report or public disclosure, in particular:
 - 1) refusal to enter into an employment relationship,
 - 2) a termination, including termination without notice, of an employment relationship,
 - 3) a failure to conclude a fixed-term employment contract or an indefinite-term employment contract after the termination of an employment contract for a trial period, a failure to conclude another fixed-term employment contract or a failure to conclude an indefinite-term employment contract after the termination of a fixed-term employment contract, in a situation where the Employee making the Report had a justified expectation that such an agreement would be concluded,
 - 4) reduction in the amount of remuneration for work,
 - 5) suspension of promotion or omission in promotion,
 - 6) omission in granting of work-related benefits other than remuneration or reduction of such

- benefits,
- 7) a transfer to a lower position,
 - 8) suspension from performing work or official duties,
 - 9) transferring previous duties of the Whistleblower to another Employee,
 - 10) an unfavourable change of the place of work or work schedule,
 - 11) a negative assessment of work results or a negative opinion on work,
 - 12) imposing or applying a disciplinary measure, including a financial penalty, or a measure of a similar nature,
 - 13) coercion, intimidation or exclusion,
 - 14) mobbing,
 - 15) discrimination,
 - 16) unfavourable or unfair treatment,
 - 17) suspension of participation or omission when selecting for participation in training courses that improve professional qualifications,
 - 18) unjustified referral for a medical examination, including psychiatric examinations, unless separate regulations provide for the possibility of referring an employee for such an examination,
 - 19) an action aimed at making it difficult to find work in a given sector or industry in the future on the basis of an informal or formal sectoral or trade agreement,
 - 20) causing financial loss, including economic loss, or loss of income,
 - 21) causing other intangible damage, including infringement of personal rights, in particular the good name of the Whistleblower, and
 - 22) if work or services were, are or are to be provided by the Whistleblower on the basis of a legal relationship other than an employment relationship, in particular termination, dissolution or withdrawal from a contract to which the Whistleblower is a party or its termination without notice.
2. Making a Report cannot constitute a basis for liability, including disciplinary liability or liability for damage due to the infringement of rights of other persons or obligations set forth in laws, in particular in the matter of defamation, infringement of personal rights, copyrights, protection of personal data and the obligation to maintain confidentiality, including business secrets, provided that the Whistleblower had reasonable grounds to believe that the Report, External Report or public disclosure is necessary to disclose Irregularities.
 3. A threat or attempt to perform any actions and omissions listed in section 1 above is also considered a Retaliatory Action due to making a Report.
 4. An action listed in section 1 is not recognized as a Retaliatory Action if the Company proves that it had objective reasons and that it did not stem from the fact of making the Report.
 5. Protection against Retaliatory Actions covers the Whistleblower, the Person assisting the

Whistleblower to make the Report, and the Person associated with the Whistleblower.

6. It is also prohibited to take any Retaliatory Actions against the Designated Person or other persons involved in the process of examining Reports in connection with their involvement in this process.
7. An Employee or Associate who is protected as a Whistleblower and at the same time experiences Retaliatory Actions should report this in their best interest on the same principles as reporting an Irregularity. Each Employee and Associate who has knowledge of Retaliatory Actions taken against another Employee or Associate is obliged to report them immediately on the same principles as reporting an Irregularity.

Art. 7. REPORTING IRREGULARITIES

1. A report concerning the scope specified in Art. 5 hereof may be submitted via the following selected Reporting Channel:
 - 1) **orally**, by contacting the Designated Person (Compliance Officer) directly; at the request of the Whistleblower, the oral Report may be made at a direct meeting organized within 14 days of receiving such a request. With the consent of the Whistleblower, the oral Report will be documented in the form of: a recording of the conversation that enables its retrieval, an exact transcription of the conversation or conversation minutes reproducing its exact course; if the Whistleblower gives consent to documenting the oral Report, the Whistleblower may check, correct and approve the transcription of the conversation or the conversation minutes by signing the same;
 - 2) **in writing**, by sending a traditional letter addressed to 'Żabka Polska Sp. z o.o., ulica Stanisława Matyi 8, 61-586 Poznań' with the note '*Sygnalizacja*'. There is an absolute ban on opening letters marked '*Sygnalizacja*' by any unauthorized persons; and
 - 3) **in an electronic form** via the WhistleB Platform: <https://report.whistleb.com/pl/zabka>, by filling out the form or by using the dedicated telephone number 00800-1124498, available 24/7, from any device with Internet access. The reporting party will remain completely anonymous, unless they decide to provide their data in the content of the Report. Messages are encrypted, and contact and further communication with the reporting party will be possible thanks to an individual code generated by the WhistleB Platform at the time of sending the Report.

If the Report concerns members of the Management Board of the Company, members of the Ethics Committee or the Designated Person, it should be sent to the Board of Directors in Żabka Group S.A. to the e-mail address: boardofdirectors@zabka.pl, marked as '*Sygnalizacja Żabka Polska*'. There is an absolute ban on opening e-mails marked as '*Sygnalizacja*' by any unauthorized persons.

2. If the Report of Irregularities has been sent to an Employee who does not hold the position of the Designated Person, this Employee is obliged not to disclose information that may result in determining

the identity of the Whistleblower or the Person whom the Report Concerns and to immediately forward the Report to the Designated Person. The above rule applies also if the Report was received through other reporting channels than those adopted in accordance with this Procedure. The person who has received the Report is obliged to keep confidential all information and personal data they received in connection with the Report.

3. The Whistleblower should indicate the nature of the Irregularity as precisely and fully as possible; in particular, the Report should contain the following elements:
 - 1) a detailed description of facts that occurred and the manner in which knowledge of them was obtained,
 - 2) a date and place where the event occurred,
 - 3) data of the persons involved, directly or indirectly, in the occurrence of Irregularity or elements that may enable their identification,
 - 4) the indication of any other circumstances, including various types of documents that may confirm the validity of reported facts, and
 - 5) an address or e-mail address of the Whistleblower enabling the provision of feedback, in the case of Reports that are not anonymous.

Art. 8. OTHER REPORTS

1. In matters that require simple explanation, which do not fall within the scope of Irregularities or are not subject to examination in the manner provided for herein, in particular in the scope of current cooperation or organizational matters, the recommended method of providing information is direct contact with a selected representative of Line Managers. In the event of doubts as to the nature of reported information or a statement by the Line Manager that the reported information is subject to consideration under this Procedure, the Report may be forwarded to the Designated Person for consultation at any stage in order to clarify the matter. If a Report is received that is subject to consideration under this Procedure, a representative of Line Managers is obliged to maintain Confidentiality and not to disclose information that may result in determining the identity of the Whistleblower and the Person whom the Report Concerns Report, as well as to immediately forward the Report to the Designated Person.

Art. 9. PROCEDURAL RULES

1. Receiving Reports and taking Follow-up Actions shall be carried out in a manner that protects the Confidentiality of the identity of the Whistleblower, the Person whom the Report Concerns and any third parties indicated in the Report. For this purpose:

- 1) the Report, personal data of the Whistleblower, personal data of the Person whom the Report Concerns, and all information on the basis of which the identity of such persons can be directly or indirectly identified, as well as all the documentation and information related to Follow-up Actions shall be stored in a manner that ensures their confidentiality, availability, security and integrity,
 - 2) personal data that are not relevant in the context of a given Report shall be immediately deleted, no later than within 14 days from the moment it is determined that they are not relevant to the case,
 - 3) access to confidential information by any unauthorized persons shall be prevented,
 - 4) authorization to access confidential information shall be granted only to a limited group of persons necessary to take appropriate Follow-up Actions,
 - 5) only persons with written authorization from the Company, its content indicated in Schedule No 1 hereto, shall be permitted to receive Reports and take Follow-up Actions,
 - 6) persons permitted to receive Reports and take Follow-up Actions shall sign a declaration of secrecy and confidentiality, its content indicated in Schedule No 2 hereto, and
 - 7) the Company shall ensure the implementation and application of other necessary technical and organizational measures in order to ensure the security of personal data and confidential information.
2. Documents and information concerning Whistleblowers shall not be disclosed without prior consent of the party concerned, unless this is required by law, in particular in the event of suspicion of attempted or committed crime.
 3. The Company provides Reporting Channels that enable making anonymous Reports, including via the WhistleB Platform and by sending a traditional letter, and shall not take any actions aimed at establishing the identity of a person making an anonymous Report.
 4. If, in the course of considering an anonymous Report, the identity of the person making the Report is established and the Report concerns Irregularities, the Designated Person shall immediately grant them the status of Whistleblower.
 5. The Whistleblower who has reported an Irregularity in good faith and who does not derive any personal or financial benefit from it shall be protected and shall not suffer any negative consequences, i.e. Retaliatory Actions, as a result of the Report.
 6. In the case of a Whistleblower who has reported in good faith an Irregularity from which he/she has derived personal or financial benefit, the Company may consider this as a circumstance mitigating the effects of the Irregularity committed by the Whistleblower.
 7. It is inadmissible for the reporting person to deliberately make a Report that he/she knows or reasonably suspects to be untrue. The Company may take appropriate disciplinary or legal measures

to protect its own rights or image against a person who has made a false, unfounded Report in bad faith, solely for the purpose of slandering or potential defamation.

8. Employees and Associates are obliged to cooperate in good faith during Follow-up Actions with the Designated Person and/or the Ethics Committee, including by providing information, making documents available and providing truthful explanations.
9. Obstructing or preventing Follow-up Actions, helping a perpetrator of Irregularity to avoid responsibility, in particular by hiding the perpetrator, erasing traces of Irregularity, hiding evidence or information that could contribute to explaining Irregularity, providing false explanations or concealing information important for explaining Irregularity shall be prohibited and may have negative consequences for the person who commits them and who may also be held disciplinarily or legally liable for such actions, including in cases specified by law for a misdemeanour or crime.

Art. 10. RECEIVING INTERNAL REPORTS AND TAKING FOLLOW-UP ACTIONS

1. Receiving Reports and taking Follow-up Actions shall be based on detailed guidelines indicated in the Manual, with the application of uniform rules in relation to all reporting parties.
2. Follow-up Actions may include in particular:
 - 1) initial verification of the Report,
 - 2) Explanatory Proceedings,
 - 3) a corrective action, including measures taken against the perpetrator of the Irregularity,
 - 4) reporting, and
 - 5) closing the Report.
3. The Designated Person shall be responsible for receiving Reports and taking Follow-up Actions with due diligence. Upon receiving the Report, the Designated Person shall confirm to the reporting party the receipt of the Report no later than within 7 days from the date of its receipt, unless the Report has been made in a way that prevents any return contact.
4. Next, the Designated Person shall perform an initial verification of the Report. If the Report is suitable for consideration, the Designated Person shall conduct the Explanatory Proceedings. If the Report concerns Matters of Utmost Importance, the Designated Person shall forward results of Explanatory Proceedings to the Ethics Committee for a decision on Corrective Actions. In other matters the Designated Person shall carry out Explanatory Proceedings within the Compliance Team.
5. In matters that necessitate consultation or seeking an opinion due to the nature of the Report that requires specialist knowledge, the Designated Person may engage Employees or Associates with adequate knowledge in the area that is the subject of the Report to undertake Follow-up Actions based on a relevant authorization, which constitutes Schedule No 1 hereto, while obliging such persons to maintain Confidentiality. The above provision also applies to external advisors or experts

(e.g. law firms or consulting companies) who may be engaged in resolving any issues covered by the Report, if justified by the factual circumstances described therein.

6. If the Report is deemed to be Irrelevant Information, as well as if the subject of the Report has already been verified and adequate Follow-up Actions have been taken, the Designated Person shall inform the reporting party that no Irregularities have been found and that the case has been closed, no later than within 3 months from the date of confirming the receipt of the Report, or, in the event of failure to provide confirmation to the reporting party, 3 months from the expiry of 7 days from the date of making the Report, unless the Report was made in a way that prevents return contact.
7. If information provided in the Report is incomplete or raises doubts, the Designated Person may contact the reporting party via the Platform or otherwise, provided the Designated Person has received information on the method of contact (e.g. telephone number, e-mail address), with a request to provide additional data. In the case of anonymous Reports submitted by traditional mail that prevent return contact with the reporting party, the Explanatory Proceedings may not be carried out.
8. The Explanatory Proceedings may include in particular:
 - 1) explanation of circumstances,
 - 2) an analysis of evidence,
 - 3) meetings with designated persons, and
 - 4) remedial recommendations.
9. A basic deadline for conducting the Explanatory Proceedings shall be 2 months from the moment of confirming the receipt of Report or, in the event of failure to provide confirmation to the reporting party, 2 months from the expiry of 7 days from the date of making the Report. In a special situation, the deadline for Explanatory Proceedings may be extended due to the complex nature of the case.
10. Regardless of the deadline referred to in section 9 above, the Designated Person shall provide the reporting party with feedback no later than within 3 months from the date of confirming the receipt of Report or, in the event of failure to provide confirmation to the reporting party, 3 months from the expiry of 7 days from the date of making the Report, unless the Report has been made in a way that prevents return contact.
11. The feedback shall contain information on any planned or undertaken Follow-up Actions and the reasons for such actions.
12. Each time, before providing the reporting person with information, it should be analysed in terms of the application of business secrets and the principles of personal data protection and confidentiality.
13. As a result of completed Explanatory Proceedings that confirm an Irregularity in accordance with the decision of the Committee, the Company may apply the following to the perpetrator of the Irregularity:

- 1) disciplinary measures provided for in the provisions of labour law,
- 2) sanctions indicated in the Company's bylaws and procedures,
- 3) termination or dissolution of employment contract or another agreement under which the Company employs the Employee or cooperates with the Associate, Franchisee, Agent or another Business Partner, and
- 4) a notification given by the Company to public authorities concerned, in particular in the event of a violation of EU or Polish law, sending a notification of a justified suspicion of committing an offence or crime.

Art. 11. AML REPORTS

1. The Company shall enable any person who has information on actual or potential violations of the provisions in the field of counteracting money laundering and terrorism financing (AML Notification) to submit a Report according to the rules set forth herein.
2. Acceptance of AML Reports and undertaking related Follow-up Actions shall be carried out on the principles set out herein, subject to the priority of the provisions of Art. 11 over other provisions in the event of discrepancies.
3. Upon receiving an AML Report, within a period not longer than 14 days from the date of its receipt, the Designated Person shall carry out activities aimed at the preliminary determination of the circumstances of actual or potential violations of the provisions in the field of counteracting money laundering. After the expiry of this period, the Designated Person shall:
 - 1) close the AML Report and makes an entry in the Report Register, if it turns out to be unfounded;
 - 2) continue the Explanatory Proceedings, making every effort to complete them within 3 months of receiving the AML Report. Extension of the explanatory proceedings beyond 3 months shall only be permissible if it is not possible to complete them earlier, in particular due to difficulties in collecting necessary evidence. The Designated Person shall notify the Whistleblower (if their identity is known) and the AML Officer of the extension of the Explanatory Proceedings, presenting the justification for such a decision.
4. Explanatory Proceedings are conducted from time to time in accordance with the AML Procedure and the Manual. In the event of any discrepancies, the provisions contained in the AML Procedure shall prevail.
5. A report shall be prepared from the activities, including a detailed description of the AML Report and the violations of the regulations indicated therein, actions taken by the Company, an indication of the persons involved and their role within the AML Report and the final findings regarding the information provided in the AML Report. After completing the Explanatory Proceedings, the Designated Person shall prepare a report, which shall be submitted to the AML Officer. The AML

Officer shall indicate recommendations regarding remedial measures, including notification of a crime or misdemeanour and shall submit them together with the Report to the Management Board. Preparation of the Report shall not be required if the AML Report turned out to be clearly unfounded. In such a case, the Designated Person shall prepare a memo containing the justification for the decision not to prepare the Report.

6. The Company shall take corrective actions to prevent such violations in the future, taking into account the opinion of the AML Officer and the Designated Person. Such actions may include in particular:
 - 1) an analysis of business and control processes and, on this basis, updating procedures and control mechanisms,
 - 2) the implementation of additional instructions concerning, in particular, specific processes carried out in the Company or members of Personnel responsible for specific tasks,
 - 3) conducting training or workshops for Employees,
 - 4) conducting an information campaign, and
 - 5) initiating disciplinary proceedings against an Employee who has violated the AML Procedure.
7. Documentation related to the Explanatory Proceedings regarding the AML Report and data in the Report Register shall be kept for a period of 3 years, subject to art. 9(1)(2) hereof and art. 49 of the Act of 1 March 2018 on Counteracting Money Laundering and Terrorism Financing.

Art. 12. INTERNAL REPORT REGISTER

1. The controller of data collected in the Register of Internal Reports and the Document Repository shall be Żabka Polska.
2. The entity authorized to maintain the Register and the Repository shall be the Designated Person.
3. The Register and the Repository constitute business secrets and are available only to the Designated Person, members of the Ethics Committee, AML Officer (in matters concerning AML Reports) and members of the Management Board. Access for other persons may be granted only in special cases and in a manner ensuring the greatest possible confidentiality, based on a documented decision of the Ethics Committee. The person gaining access shall sign a declaration of non-disclosure and confidentiality. Access shall be granted temporarily, only to the necessary extent.
4. The Designated Person shall make a relevant note of every Report in the Register. Detailed rules for Follow-up Actions, including conducting the Explanatory Proceedings and corrective actions, as well as reporting on their conduct and results, are specified in the Manual.
5. The following data shall be collected in the Register of Internal Reports:
 - 1) Report number,
 - 2) a subject of the Report,
 - 3) personal data of Whistleblower and the Person whom the Report Concerns that are necessary to

- identify those persons,
- 4) an address required to contact the Whistleblower,
 - 5) a date of making the Report,
 - 6) information on any Follow-up Actions taken, and
 - 7) a date of closing the Report.
6. The Document Repository collects any and all documents and materials related to receiving Reports and taking Follow-up Actions, e.g. Reports sent in the form of a traditional letter.
 7. Data in the Register of Internal Reports and the Document Repository shall be stored for a period of 3 years after the end of the calendar year in which Follow-up Actions were completed or after the completion of proceedings initiated by Follow-up Actions.

Art. 13. CORRECTIVE ACTIONS AND REPORTING

1. Corrective actions may include:
 - 1) initiating disciplinary proceedings or other appropriate proceedings against persons whose responsibility for the occurrence of Irregularities was confirmed as a result of Explanatory Proceedings, including proceedings aimed at terminating the contract with an Employee or Associate,
 - 2) drawing up new bylaws or relevant amendments to bylaws in force in the Company in order to prevent the occurrence of similar Irregularities in the future,
 - 3) conducting additional educational or training activities, increasing their frequency in an annual period, adequately adjusting their scope,
 - 4) increasing the frequency or changing the scope of internal audits and internal controls of a given area of the Company's activities,
 - 5) introducing relevant organizational changes, including the transfer of competences, and
 - 6) taking relevant legal measures, including procedural measures or notifying competent public authorities according to rules and in the manner specified in applicable regulations.
2. The Designated Person shall submit a collective report on the implementation of this Procedure, including any undertaken Follow-up Actions, to the Committee every calendar quarter. The Committee may, by way of a resolution, specify detailed rules for the submission of reports by the Designated Person.
3. The Designated Person shall conduct training for Employees and Associates regarding this Procedure. The Designated Person shall consult the subject, scope and schedule of training with the Ethics Committee, no less than every 12 months.
4. The Company shall provide every Employee and Associate with information on the Internal Reporting Procedure together upon the commencement of recruitment or negotiations preceding the

conclusion of a contract.

5. The Committee shall inform the Company's Management Board about the Committee's work, including about the implementation of the procedure described herein and any identified Irregularities, by submitting a report to the Company's Management Board every six months. In the report referred to in the preceding sentence, the Committee shall also present to the Company's Management Board proposals for current corrective actions aimed at eliminating or limiting Irregularities, in particular modifying existing bylaws or procedures in the Company, conducting additional trainings, taking personal measures, and sending notifications to public authorities.
6. The Committee shall assess the effectiveness and adequacy of the provisions hereof annually and, if necessary, recommend their update. The Committee shall submit an annual report to the Management Board of the Company on the review of the Procedure by the end of February for the previous calendar year.
7. At the request of the Management Board of the Company, the Committee shall submit reports on the implementation and review of the Procedure in terms of its effectiveness and adequacy to the Management Board on behalf of Žabka Group S.A.

Art. 14. EXTERNAL REPORTS

1. Any Irregularities identified in the Company solely within the scope specified in art. 5(1) hereof may be reported alternatively or bypassing the procedure specified herein to:
 - 1) the Ombudsman via reporting channels indicated on the website of the Ombudsman in the Public Information Bulletin. An external report may be made in writing to the mailing address provided by the Ombudsman or in an electronic form to the e-mail address or mailing box, or an address for electronic delivery indicated by the Ombudsman; or
 - 2) a competent public authority via reporting channels indicated on the website of such an authority in the Public Information Bulletin. External Reporting may be made in writing to the mailing address provided by the public authority receiving the External Report or in an electronic form to the e-mail address or electronic mailbox address or the address for electronic deliveries indicated by the public authority receiving the External Report via the dedicated online form or application indicated by the public authority.
2. If applicable, Irregularities identified in the Company may be reported alternatively to competent institutions, bodies or organizational units of the European Union.
3. The above provisions regarding External Reports shall apply from 25 December 2024 and from that date it shall be possible to make External Reports.

Art. 15. PERSONAL DATA

1. The provisions of this Article shall apply to the extent that the Report made pursuant to this Procedure contains personal data or Follow-up Actions taken, including the Explanatory Proceedings conducted, that require the processing of personal data, i.e. data and any and all information that directly or indirectly identifies a given person or allows for their identification.
2. The Company is responsible and takes the utmost care to ensure that personal data processed in connection with the implementation of this Procedure are processed in accordance with applicable law on the protection of personal data, in particular Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (hereinafter referred to as '**GDPR**').
3. Personal data may concern the person who has made the Report and/or the person suspected of committing an alleged Irregularity (Person whom the Report Concerns) and other persons related to Follow-up Actions taken and the Explanatory Proceedings conducted or Irregularity, including the Person assisting the Whistleblower to make the Report, the Person associated with the Whistleblower and witnesses. Types of personal data that may be processed in connection with the Report or the Explanatory Proceedings are usually as follows: a name and surname, a position, contact data (e.g. an e-mail, a telephone number, a mailing address) of the Whistleblower who has submitted the Report and the entity to which the complaint relates, as well as witnesses or other persons concerned, details of the Irregularities of which the person concerned is suspected, as well as any other information indicated in the Report and the Register of Reports maintained in accordance with this Procedure (Report number, subject of the Report, personal data of Whistleblower and the Person whom the Report Concerns, necessary to identify such persons, contact address of the Whistleblower, date of the Report, information on Follow-up Actions taken, and a date of closing the Report). The catalogue of processed personal data may vary depending on the subject and content of the Report. After receiving the Report, the Controller shall process personal data only to the extent necessary to receive the Report or take Follow-up Actions.
4. The Controller of personal data is Żabka Polska sp. z o.o. with its registered office in Poznań, ul. Stanisława Matyi 8, 61-586 Poznań.
5. The Controller may be contacted via e-mail: sekretariat@zabka.pl, by phone at +48 61 856 37 00 or in writing to the address of the Controller's registered office.
6. The Controller has appointed the Data Protection Officer, who can be contacted via e-mail: IOD@zabka.pl or in writing to the address of the Controller's registered office. The Data Protection Officer can be contacted in all matters relating to the personal data processing and exercising rights related thereto.

7. The processing of personal data shall take place for the following purposes:
 - a. receiving a Report and taking a Follow-up Action, including for the purpose of conducting Explanatory Proceedings and explaining Irregularities; the legal basis for the processing of personal data is the legal obligation of data controller (Article 6(1)(c) GDPR) resulting from the provisions of the Act. In the case of Reports referred to in art. 5(2) hereof, the legal basis for the processing of personal data is a legitimate interest of the controller (art. 6(1)(f) GDPR) consisting in limiting or eliminating Irregularities and supporting high standards of business ethics;
 - b. creating a legal framework for protecting rights of the Whistleblower, protecting rights of the Person whom the Report Concerns, in particular in the event of an unjustified indication thereof and establishing a status that is consistent with the applicable legal order; the legal basis for the processing of personal data is the legal obligation of data controller (art. 6(1)(c) GDPR) resulting from the provisions of the Act; and
 - c. Explanatory Proceedings or defence against claims, if any; the legal basis for the processing of personal data is the legitimate interest of the controller (art. 6(1)(f) GDPR) consisting in the protection of his economic interests.
8. Subject to exceptions provided for in generally applicable laws, the identity of the Whistleblower may be disclosed only if the Whistleblower has consented to its disclosure. In such a case, the legal basis for the processing of personal data is the consent of the Whistleblower (Art. 6(1)(a) GDPR).
9. In some cases, Reports and information collected during the Explanatory Proceedings may include personal data of special categories within the meaning of Art. 9 GDPR, i.e. in particular data revealing racial or ethnic origin, political opinions, religious or ideological beliefs, trade union membership, and data concerning health, sexuality or sexual orientation. The Controller shall process personal data of special categories only if it is necessary to properly clarify the Report and conduct the Explanatory Proceedings. In such a case, data shall be processed for the purpose of receiving the Report and taking Follow-up Actions, including for the purpose of conducting the Explanatory Proceedings and explaining Irregularities; the basis for the processing of personal data is the necessity of processing for reasons related to important public interest, based on EU law or the law of a Member State, which are proportionate to the purpose set, do not violate the essence of the right to data protection and provide for adequate and specific measures to protect the fundamental rights and interests of data subject (Article 9(1)(g) GDPR).
10. Personal data of special categories shall be processed only by persons having adequate authorizations.
11. Personal data of the Whistleblower that enable the establishment of his/her identity shall not be subject to disclosure to any unauthorized persons, unless with the express consent of the Whistleblower and subject to exceptions provided for by applicable laws. If an Irregularity is

confirmed, personal data may be transferred to the police, law enforcement authorities, judicial authorities and public authorities. Personal data may also be transferred to entities that process personal data on behalf of the controller, i.e.: providers of IT systems and IT services, providers of systems used to handle receipt of Reports.

12. The level of protection of personal data outside the European Economic Area (EEA) differs from that provided by European law. For this reason, the controller transfers personal data outside the EEA only when necessary and with an adequate level of protection, primarily through:
 - a. cooperation with entities processing personal data in countries for which an appropriate decision of the European Commission has been issued regarding the adequate level of protection of personal data ('adequacy decision'); in some cases, the European Commission additionally requires that such a processor participate in programmes approved by it, associating entities from outside the EEA, whose participants are obliged to provide personal data with the same protection as they are entitled to in the European Union (detailed information can be found [here](#));
 - b. use of standard contractual clauses issued by the European Commission together with required additional security measures, provided that they provide personal data with the same protection as they are entitled to in the European Union; (template agreements can be found [here](#)); and
 - c. use of binding corporate rules approved by the competent supervisory authority.
13. In connection with the receipt of Reports, personal data may be transferred outside the EEA in the following cases:
 - a. submitting Reports via the WhistleB Platform - the platform provider, i.e. Navex Global Inc. based in the USA, may provide services to the administrator from outside the European Economic Area - USA;
 - b. the Whistle B Platform provider, i.e. Navex Global Inc., in connection with the provision of services may also transfer data to its sub-suppliers:
 - Navex Global UK Limited based in the United Kingdom;
 - Transatlantic Translations Limited based in the United Kingdom, which may also transfer data incidentally to its sub-sub-suppliers outside the EEA;
 - Infracom Group AB based in Sweden, which may transfer data to the United Kingdom; and
 - Microsoft Ireland Operations Limited based in Ireland, which may transfer data incidentally to its sub-sub-suppliers outside the EEA.
14. In the cases described above, in order to ensure a high level of protection of personal data, personal data shall be transferred:
 - a. based on the decision of the European Commission stating an adequate level of protection of

- personal data in the United Kingdom – with regard to entities based in the United Kingdom;
- b. based on the decision of the European Commission on the adequacy of protection in relation to the EU-US data protection framework; and
 - c. in the remaining scope – based on standard contractual clauses issued by the European Commission.
15. To the extent that the basis for transferring data outside the EEA are standard contractual clauses issued by the European Commission, the data subject has the right to obtain a copy of standard contractual clauses that establish adequate safeguards and a short description of security measures applied. For this purpose, please contact the controller by e-mail: IOD@zabka.pl or by mail to: Żabka Polska sp. z o.o., ul. Stanisława Matyi 8, 61-586 Poznań.
16. Personal data that are not relevant to the examination of the Report shall not be collected, and in the event of accidental collection shall be immediately deleted. The deletion of such personal data shall take place within 14 days from the moment it is determined that they are not relevant to the case. To the extent that the legal basis for the processing of personal data is consent, personal data shall be processed until it is withdrawn. In the event of taking Follow-up Actions, personal data, including data collected in the Report Register, shall be stored for a period of 3 years after the end of the calendar year in which Follow-up Actions were completed, or after the completion of proceedings initiated by Follow-up Actions. After the storage period has elapsed, personal data shall be deleted or anonymized and documents related to the Report shall be destroyed.
17. If any data come from a person other than the data subject, the source of the personal data shall be the Report or actions taken during the Explanatory Proceedings.
18. Subject to the exceptions provided for by applicable laws, the data subject has the right to: access data and request their rectification, deletion, restriction of processing and object to the processing of data. To the extent that the basis for the processing of personal data is the premise of the legitimate interest of the controller, the data subject shall have the right to object to the processing of personal data. If the legal basis for the processing of personal data is consent, the person whose data is processed shall have the right to withdraw it. Consent may be withdrawn at any time by contacting the controller in writing to the address of the Company's registered office or by contacting the Designated Person in the same communication channel through which the Report has been made. Withdrawal of consent shall not affect the compliance of the processing carried out beforehand.
19. The data subject shall also have the right to lodge a complaint with the President of the Personal Data Protection Office or the supervisory authority responsible for the protection of personal data in the EU Member State of habitual residence, place of work or place of alleged infringement, if the processing of personal data violates the provisions of law.

20. Providing personal data by the Whistleblower in the Report shall be voluntary. In some cases (e.g. the need to obtain additional information from the Whistleblower enabling the acceptance and verification of the Report), the failure to provide personal data, i.e. making an anonymous Report, may however prevent the verification of the Report. Processing of personal data of the person suspected of committing the alleged Irregularity (the Person concerned by the Report) and other persons related to the undertaken Follow-up Actions and the conducted Explanatory Proceedings or Irregularity, including the Person assisting the Whistleblower to make the Report, the Person associated with the Whistleblower and witnesses is required for the proper implementation of the Procedure. Without providing personal data, it will not be possible to verify the Report, including taking any Follow-up Actions.

Art. 16. SPECIAL LIABILITY FOR VIOLATING THE PROCEDURE

1. Committing any Retaliatory Actions referred to in art. 6(1)(3) may be considered a serious breach of employee duties and result in official and/or criminal liability.
2. DPC may verify compliance with this Procedure and take actions to ensure its proper application, in accordance with the principles in force at Żabka Polska as specified in:
 - 1) Work Regulations, in the case of Employees; or
 - 2) Cooperation Agreements, in the case of Associates.
3. DPC shall report results of verification and any actions taken, as referred to in sec. 2, to the Company's Management Board. The frequency of reporting shall depend on the frequency of verification.

Art. 17. REVIEWS AND UPDATES OF THE PROCEDURE

1. DPC is responsible for ensuring the compliance of the Procedure with generally applicable laws, in particular the Act of 14 June 2024 on the protection of whistleblowers, and for verifying any irregularities in its implementation or execution.
2. This Procedure shall be subject to periodic reviews and, if necessary, adequate updates in order to adapt it to current legal requirements.
3. The Procedure shall be reviewed and updated, if necessary by DPC, at least every 12 months.
4. The content of the Procedure shall be determined after consultation with representatives of persons performing work for the Company.

Art. 18. FINAL PROVISIONS

1. This Procedure in its current wording has been adopted in the manner specified in the Act of 14 June 2024 on the protection of whistleblowers.

2. The Procedure was adopted by the Management Board of the Company on 17 September 2024.
3. The Procedure in this wording shall enter into force on 25 September 2024.
4. With regard to Reports registered before the effective date of the Procedure in this wording, provisions of the Whistleblowing Procedure of 2 September 2021 shall apply

SCHEDULE 1. MODEL AUTHORIZATION FOR RECEIVING REPORTS AND TAKING FOLLOW-UP ACTIONS

Place and date

AUTHORIZED BY

Name

Position

AUTHORISED PERSON

Name

Position

Division/Department

Company

AUTHORIZATION

Authorization to receive Reports and take Follow-up Actions, including the processing of personal data required by the Procedure, in accordance with the *Internal Reporting Procedure*, the *Manual on Follow-up Actions* in force at Żabka Polska Sp. z o.o.

This authorization is granted until revoked / temporarily until ____*.

Signature (authorised by)

* delete unnecessary

SCHEDULE 2. MODEL NON-DISCLOSURE DECLARATION

Place and date

Name

Position

Division/Department

Company

NON-DISCLOSURE DECLARATION

I declare that I undertake to keep confidential all information and personal data related to the consideration of Reports in the meaning of the *Internal Reporting Procedure* and the *Manual on Follow-up Actions* applicable at Żabka Polska Sp. z o. o., taken in connection with my participation in their consideration, including maintaining the confidentiality of the fact of my participation in this process, as well as any information obtained in connection with its conduct, in particular the identity and personal data of a person making the Report, the Person concerned by the Report of Irregularities and any third parties indicated in the Report.

I acknowledge that a breach of the obligation to maintain confidentiality of the above-mentioned information may be the basis for holding me legally or disciplinarily liable, subject to the situation where the obligation to disclose it results directly from generally applicable laws.

Signature