

HORSE WHISTLEBLOWING RULES

PURPOSE

1. In order to ensure the correct operation of the HORSE Capital Group (the '**HORSE Group**') and each of its member companies (a company comprising the group for the purposes of the Rules is defined as '**HORSE**') in accordance with the applicable legal regulations, the internal rules of operation of HORSE and the HORSE Group and the values constituting the basis for the organizational culture of the HORSE Group and HORSE, HORSE introduces a system of reporting irregularities and undertaking follow-up actions.
2. The HORSE Board of Directors entrust its asset manager, EPP, with the responsibility for the implementation, application and monitoring of the whistleblowing system. At the same time, it entrusts the EPP Ethics Committee with the tasks related to the acceptance and processing reports of misconduct and undertaking all actions that will be assessed as necessary or needed to follow the reported misconduct or the raised doubt.
3. EPP will treat all reports with due consideration and will undertake follow-up actions that will be adequate to a specific situation.
4. The HORSE Whistleblowing Rules will be discussed during periodic training.
5. Persons who report misconduct in accordance with these Rules will be entitled to protection against retaliation, termination of employment contract or cooperation or unfavourable change of the terms and conditions of the contract or cooperation agreement.

MISCONDUCT

1. **Misconduct is an act or omission contrary to:**
 - a. any applicable provisions of law or aimed at circumventing them without a formal breach thereof – the so-called violation of law,
 - b. the internal procedures and regulations in force, which constitute an expression of the values underlying the corporate culture of HORSE,

occurred in connection with the HORSE activity, as well as behaviour consisting in hiding Misconduct.

Events or situations that result in or constitute a violation of the law or HORSE's policies or procedures are also reportable under this policy (hereinafter also as "Incident").
2. In particular, the Misconduct include:

☐ Corrupt practices	☐ Data theft
☐ Acting in a conflict of interest	☐ Personal data security breach
☐ Misappropriation of property (e.g. theft)	☐ Breach of security of the IT system (cyber-incidences, hacking, extortion of money, infecting with a virus, including a virus encrypting data)
☐ Disclosing business secrets and confidential information	☐ Threat to life or health
☐ Use of Confidential Information	

- ☐ Breach of occupational health and safety rules
- ☐ Discrimination and sexual harassment
- ☐ Infringement of environmental regulations
- ☐ Infringement of competition and consumer protection laws

- ☐ Violation of accounting and tax laws
- ☐ Retaliation actions against a reporter (also as a 'whistleblower'), a person assisting the reporter and the person associated with the reporter

3. Behaviour constituting mobbing and violations of the provisions of the Anti-Money Laundering Act should be reported in accordance with the rules specified respectively in the mobbing prevention and anti-money laundering procedure.
4. For the purpose of applying the Whistleblowing Rules, **discrimination** is defined as unequal treatment of employees with regard to establishing and terminating employment, determining conditions of employment, promotion and access to training in order to improve professional qualifications, in particular on grounds of sex, age, disability, race, religion, nationality, political beliefs, trade union membership, ethnic origin, religion, sexual orientation, employment for a definite or indefinite period, full-time or part-time employment.

Discrimination can occur in a direct and indirect form. Its manifestation is also:

- a) an action consisting in encouraging or ordering another person to violate the principle of equal treatment in employment,
- b) a conduct, the purpose or effect of which is to violate the dignity of an employee and to create an intimidating, hostile, degrading, humiliating or offensive atmosphere (harassment),
- c) a conduct of a sexual nature or relating to the sex of an employee, the purpose or effect of which is to violate the dignity of the employee, in particular, creating an intimidating, hostile, degrading, humiliating or offensive atmosphere; the behaviour may consist of physical, verbal or non-verbal elements (sexual harassment).

EMPLOYEE'S DUTY TO SPEAK UP

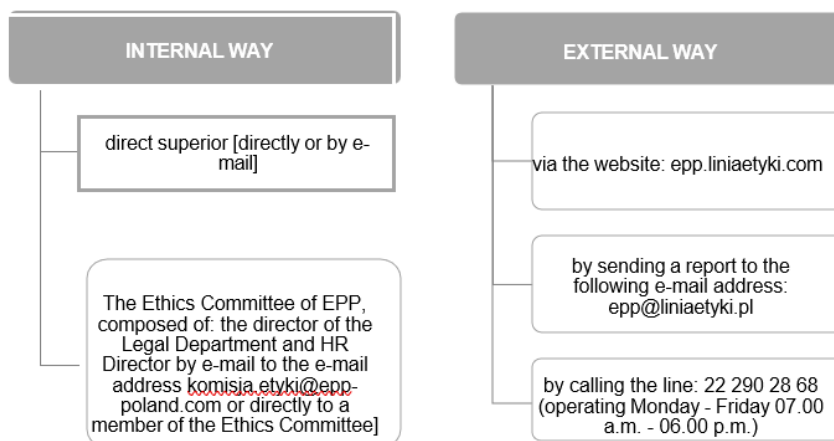
1. It is the duty of the employees to report Misconduct/ Incident that they know to have occurred, will occur or is currently taking place or that they have reasonable grounds to believe that it might have occurred, might occur or is currently taking place.
2. Any doubts as to what conduct can constitute Misconduct/ Incident and how to understand the rules in force in HORSE to avoid committing Misconduct or occurrence of Incidents should also be reported.
3. No report should be made in bad faith, i.e. on the basis of false information or with the sole aim to cause harm to another person, for example to undermine their competence. Making reports in bad faith may result in civil or criminal liability.
4. Before you make a notification, make sure you have such information that allows you to determine what exactly the Misconduct/ Incident consists of.

WHO CAN MAKE A REPORT?

- ➡ An employee of the asset manager (EPP), regardless of the type of employment contract, job position, working time.
- ➡ A former employee or candidate for work, an associate working on the basis of a contract of mandate, a contract for specific work, cooperation agreement or other.
- ➡ A business partner, including a person acting on his/her behalf or his/her employee associate.
- ➡ A shareholder.
- ➡ Members of the HORSE or EPP corporate bodies.
- ➡ Volunteer or intern at EPP.

HOW TO MAKE A REPORT?

1. EPP is committed to have knowledge of possible Misconduct/ Incident and threats that are or may be related to its activities, safety of employees, associates and business partners, including of the areas of its functioning or organisation that need to be improved.
2. If you have information about a Misconduct/ Incident or if you have reasonable suspicion that a Misconduct may have occurred or may occur, speak up report, using one of the ways indicated below ('whistleblowing ways').



3. Direct report means the possibility to make a report during the meeting.
4. You can also make an anonymous report.
5. **You can also make an external report to a public authority - according to its competence** (e.g. the Police, the Public Prosecutor's Office, the Personal Data Protection Office, the Competition and Consumer Office or State Labour Inspectorate) and, where appropriate, to European Union institutions, offices or agencies.

Reporting a Misconduct/ Incident, including a breach of law, must be made:

- ➡ in good faith,
- ➡ based on knowledge or objectively justified belief that:
- ➡ ☐ the Misconduct has occurred or may occur.

the information about the Misconduct is or may be assessed as true.

Before making a report, among others, try to answer the following questions:

- ☐ what specific event or behaviour I want to report,
- ☐ does it constitute, or can it constitute a reportable Misconduct/ Incident,
- ☐ when it took place,
- ☐ whether it is still taking place,
- ☐ whether it is only being planned,
- ☐ where specifically it took place (e.g. whether in the registered office of EPP, or at the customer or at the real property of which HORSE is the owner, or within a specific department),
- ☐ who has committed or may have committed or be responsible for the Misconduct or Incident,
- ☐ who can have knowledge about the Misconduct/ Incident),
- ☐ do I have documents or other evidence concerning the Misconduct or Incident.

Remember:

- ➔ do not try to seek evidence on your own, in particular by using wiretapping or trying to obtain access to confidential documents, e-mail boxes of other employees,
- ➔ making a report in bad faith or in the absence of grounds for reasonable belief that the Misconduct has occurred, could have occurred or may occur can constitute:
 - ➔ a violation of employee's duties authorising EPP to make a decision concerning your further employment,
 - ➔ a tort resulting in damage, or
 - ➔ a criminal offence punishable by imprisonment for up to 2 years.

If you have doubts whether a specific situation or behaviour constitutes Misconduct/ Incident, ask your direct superior or the Ethics Committee.

You can make a report anonymously, in accordance with the provisions of this procedure. Internal reporting ways allow for anonymous reporting and ensure that the confidentiality of reports is also protected. However, we encourage you to make reports, with the indication of your contact details, which will make it possible to provide you with feedback.

CONFIDENTIALITY

- ^{1.} EPP undertakes all technical and organisational measures to preserve the confidentiality of the information concerning reports, reporters and persons being subjects of reports or c of the follow-up actions.
- ^{2.} A reporter's personal data or other data permitting identification of his or her identity shall not be disclosed to persons other than those who undertake follow-up actions unless the reporter has expressly agreed thereto.
- ^{3.} However, EPP is entitled to disclose the reporter's identity report when it is necessary for the purposes of an investigation conducted by public authorities or judicial proceedings,

including in order to guarantee the right of defence to the subject of the report or follow-up actions.

4. EPP will inform the reporter of the need to disclose his or her identity in the cases described above, unless informing the reporter could jeopardise the investigation or court proceedings conducted as a result of the report.

FEEDBACK

1. If it is possible to contact the reporter, she/he will receive a confirmation no later than within 7 days from the date of the report that the report has been received and that it will be analysed.
2. The confirmation of the receipt of the report can contain questions that are necessary for the initial analysis of the reported Misconduct or Incident.
3. No later than within 3 months from the date of the report, the reporter will receive feedback on:
 - ☐ whether the reported conduct or event constituted a Misconduct/ Incident, and if not, the information should indicate why the event or the conduct does not constitute Misconduct/ Incident,
 - ☐ whether and what follow-up action has been undertaken in connection with the reported Misconduct/ Incident,
 - ☐ the reasons why a specific follow-up action has been undertaken or why a follow-up action has not been undertaken.
4. The content of the information will be adapted to the circumstances of the case; it should always satisfy the requirement to protect the rights of the person or persons in respect of which the follow-up actions have been undertaken and when formulating it the interest of proceedings before public authorities should be considered.
5. The information will not include details of the follow-up actions and will not disclose the personal data of the persons covered by the follow-up actions.
6. The above principles also apply to contacts with the reporter during the follow-up actions, e.g. in response to his or her inquiries.

FOLLOW-UP ACTIONS

1. Following the reception of the report and its initial assessment, the Ethics Committee, together with the Management Board or at least two Management Board members, will decide on the follow-up actions.
2. Follow-up actions include, but are not limited to:
 - ☐ preliminary verification of the report,
 - ☐ preliminary inquiry,
 - ☐ internal investigation,
 - ☐ notifying a competent public authority,
 - ☐ undertaking legal steps, including termination of employment contract or cooperation agreement with a person who has committed Misconduct.

3. When deciding on the follow-up actions and their undertaking, persons authorised to undertake follow-up actions should act with due diligence and respect for rights of the reporter, the person who is a subject of the report, and other persons who may participate in investigating in the reported Misconduct/ Incident.
4. Follow-up actions will be undertaken by impartial persons. If the members of the Ethics Committee or the EPP Management Board are subject of the report, the person receiving the report, if circumstances permit, shall undertake action to ensure that the person(s) concerned is not aware of the report. This/ose person/s should not participate in the decision-making process concerning the follow-up actions and the information on the follow-up actions should not be provided to them.
5. Follow-up actions are undertaken, depending on the character of the reported Misconduct/ Incident or doubts by the Ethics Committee, an internal team appointed to investigate whether the Misconduct/ Incident has occurred or an external entity, or at least two persons from the EPP Management Board.
6. Members of the Ethics Committee, the internal team or the external entity will be granted with appropriate powers.

PROTECTION AGAINST RETALIATION IN CASE OF A REPORT MADE IN ACCORDANCE WITH THE RULES

1. EPP does not undertake any retaliation actions against persons who report Misconduct/ Incident in accordance with these Whistleblowing Rules.
2. Such persons shall be protected against unfavourable treatment, including, but not limited to, termination of employment or termination of employment without notice or termination of any other legal relationship between them and EPP, reducing their remuneration, as well as other adverse changes in their employment conditions.
3. Protection against retaliation does not limit the right of EPP to make decisions regarding the employment or cooperation justified by objective reasons unrelated to any report of Misconduct/ Incident.

MONITORING

1. As part of the monitoring of the effectiveness of the whistleblowing system and undertaking follow-up actions, EPP will conduct regular analyses of the reports, follow-up actions undertaken on the basis of the reports and the results of the undertaken follow-up actions.
2. Depending on the conclusions from the analyses, HORSE will introduce changes to the HORSE Whistleblowing Rules and the HORSE Rules for undertaking follow-up actions, and EPP will conduct additional training on the Rules or training on the procedures and policies in force in HORSE, or undertake other actions adequate to the identified needs.

HELP LINE

INSTRUCTIONS ON HOW TO REPORT MISCONDUCT/ INCIDENT WITHIN HORSE

What should I report?

- ☐ Any act or omission which is contrary to applicable laws or applicable procedures and policies.
- ☐ The report should be made in good faith, i.e. when you have knowledge or objectively reasonable belief that something wrong has happened, may have happen or will happen.
- ☐ If you are not sure whether what you have witnessed or otherwise reliably know about constitutes Misconduct/ Incident, please refer to the HORSE Whistleblowing Rules, contact the Ethics Committee, or use the confidential external help line.

How can I report?

INTERNALLY:

- ➔ to your immediate superior [directly or by e-mail],
- ➔ to the EPP Ethics Committee composed of: the director of the EPP Legal Department and HR Director by e-mail to the e-mail address komisja.etyki@EPP-poland.com or directly to a member of the Ethics Committee.

EXTERNALLY:

- ➔ via the website: **EPP.liniaetyki.com**,
- ➔ by sending a report to the following e-mail address: **EPP@liniaetyki.pl**,
- ➔ by calling the confidential line: **22 290 28 68** (operating Monday - Friday 07.00 a.m. - 06.00 p.m.).

What information should I provide when making a report?

- ☐ What behaviour or incident do I report?
- ☐ When did it take place?
- ☐ Where did it take place?
- ☐ Who participated therein?
- ☐ Who else could be involved therein?
- ☐ Is the behaviour or event still taking place?
- ☐ Who can have knowledge of the event or the behaviour?
- ☐ Do I have any documents or other evidence that can be useful for the case?

Remember:

- ➔ It is not necessary to have knowledge of all the issues mentioned above.
- ➔ However, if you have such knowledge, share it with us; it will be very useful.
- ➔ Do not seek evidence of the case on your own.

What happens next?

- ➔ Regardless of how you make the report, it will be analysed, and appropriate follow-up actions will be undertaken.
- ➔ Not every report will lead to a conclusion about Misconduct/ Incident. Your doubts are also important to us.

Whether we have comfortable working conditions and whether the company is in good condition depends on each of us.

By reacting to Misconduct or Incident or reporting doubts, we all gain.

**PERSONAL DATA PROTECTION CLAUSE IN CONNECTION WITH REPORTING
MISCONDUCT/INCIDENT AND UNDERTAKING FOLLOW-UP ACTIONS AND APPLYING THE
HORSE GIFT POLICY**

1. EPP processes personal data for the purpose of receiving reports on Misconduct/ Incident and undertaking follow-up actions.
2. The Controller of the personal data is EPP spółka z ograniczoną odpowiedzialnością with its registered office in Warsaw, at ul. Konstruktorska 12a, 02-673 Warszawa.
3. If you have any questions or requests related to the processing of personal data or if you wish to exercise your rights specified in item 9 below, please contact EPP at the address specified in item 2 above or the data protection coordinator at the address: rodo@EPP-poland.com.
4. EPP processes the personal data as specified in item 1 in order to prevent, detect and investigate Misconduct/ Incident that may occur in connection with the EPP activities, which also applies to the Gift Register, and to take appropriate remedial measures, including legal actions, which constitutes the legitimate interest of EPP within the meaning of Article 6(1)(f) of the General Data Protection Regulation¹ (i.e. the need to protect the EPP interests against breaches of the law) and on this basis EPP processes the personal data. *(following the entry into force of the Act on the Protection of Whistleblowers, the basis for the processing of personal data will also be Article 6(1)(c) of the GDPR).*
5. EPP processes the following categories of personal data for the purpose indicated in item 4 above: first name and surname, contact details (if provided), any information concerning the reported Misconduct and disclosed in the course of the follow-up actions, position, name under which individual business activity is carried out, the employing entity, business relations between the recipient and the donor, information on the gift, including its type, value (total and unit costs), date, occasion of providing/receiving it and other circumstances related thereto.
6. In the case of the processing of data not obtained directly from the data subjects, they may be provided by a third party (in particular the reporter) or obtained directly by EPP from publicly available sources.
7. EPP obtains the personal data referred to in item 5 above from employees, associates, counterparties or third parties (for example, the ones reporting a breach of the EPP Anti- Corruption Policy).
8. The recipients of personal data processed by EPP for the purpose specified in item 4 above may be entities providing legal, audit or evidence collection services for EPP, other companies of the EPP Group and public and legal entities, in line with the rules provided for by generally applicable provisions of law. Personal data collected in connection with reports will not be transferred outside the European Economic Area.
9. The individuals whose personal data are processed for the purpose specified in item 4 above have the right to request from EPP to obtain access to their personal data, correct them, delete them, limit their processing and object to the processing by EPP of the data, provided that such rights are subject to limitations in cases provided for by law. The individuals also have the right to file a complaint with the President of the Office for the Protection of Personal Data.
10. Personal data will be processed for periods required under generally applicable provisions of law or until the expiry of the limitation period for claims.

¹ THE 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 (General Data Protection Regulation)

Rules on receiving reports of Misconduct/ Incident and follow-up actions

Purpose

1. This procedure sets out the rules for receiving reports of Misconduct/ Incident and undertaking follow-up actions ('process').
2. The purpose of follow-up actions is:
 - a. determining:
 - i. whether the Misconduct/ Incident has occurred or may have occurred;
 - ii. what are the actual or potential consequences of the Misconduct/ Incident for HORSE, asset manager, employees, associates or business partners;
 - iii. who is responsible for the Misconduct/ Incident;
 - iv. the causes of the Misconduct/ Incident, including the factors which contributed to the occurrence of the Misconduct/ Incident;
 - b. securing the available evidence for the event of any legal actions related to the Misconduct/ Incident;
 - c. undertaking adequate legal and internal actions in order to remove the factors which contributed to the occurrence of Misconducts/ Incidents and prevent them in the future.
3. The following persons are the participants of the process of receiving reports and undertaking follow-up actions:
 - a. the reporter (whistleblower);
 - b. the person(s) whom the report concerns (subject of a report), who is identified as the person potentially involved in the Misconduct;
 - c. the persons who may provide information relevant to the report;
 - d. the person authorised to receive reports;
 - e. the person authorised to undertake follow-up actions;
 - f. EPP Management Board.
4. EPP maintains a register of reported Misconducts/ Incidents.

General rules of the process

1. Follow-up actions shall be undertaken in a professional, impartial and independent manner, without undue delay, in an efficient and confidential manner and with respect for the rights and personal integrity of the participants of the process of receiving reports and undertaking the follow-up actions.
2. The persons participating in the process are obliged to strictly observe the provisions on the protection of personal data and to keep confidential all the fact findings made in the course of the process.

3. The persons conducting the internal investigation should remain objective and take into account both aggravating and mitigating circumstances in relation to allegations formulated in the report.
4. Employees have a duty cooperate with the persons conducting internal investigation and to provide all information concerning the case. This duty results from the employee's general obligation to care for the welfare of the workplace.
5. Employees have the right to refuse to provide information only in justified cases, for example if providing such information would constitute a breach of the applicable provisions, including the disclosure of a business secret of a third party.
6. A refusal to cooperate in the course of the internal investigation or providing false information may result in the loss of EPP's confidence in relation to the employee and may be considered a breach of employee's duties, and consequently lead to decisions concerning the further employment.

Receiving reports of Misconduct/ Incident

1. If a report of Misconduct is made using the internal way of whistleblowing, the person receiving the report should:
 - ☐ **confirm the receipt of the report** at the latest within 7 days from the date of reception of the report, provided that it is possible to contact the reporter; in the confirmation of the receipt of the report, a reference number attributed to the report should be communicated.
 - ☐ **request the reporter for additional information concerning the reported event or conduct** - if it is possible to contact the reporter and if the report of Misconduct does not contain information necessary for the assessment of whether the Misconduct could have occurred and to decide on undertaking follow-up actions, the person receiving the report should attempt to determine the following circumstances:
 - ☐ What exactly does the event or conduct, which the reporter wants to report, consist of?
 - ☐ When did the event or conduct take place?
 - ☐ Has it occurred once or several times, is it continuous?
 - ☐ Is the event or conduct going on?
 - ☐ Where does the event or conduct occur?
 - ☐ Who:
 - ☐ could or can participate in the reported event or conduct?
 - ☐ could or can be a witness to the reported event or conduct?
 - ☐ Has the reporter talked to anyone about the reported event or conduct?
 - ☐ If yes, to whom?
 - ☐ Has the reporter been a direct witness to the reported event or conduct?
 - ☐ What was the reaction of the reporter and/or other people in relation to the reported event or conduct?

- ☐ Does the reporter have any evidence concerning the event or conduct?
 - ☐ If not, where can the evidence be found? What might the data indicating the conduct or event that may constitute Misconduct result from?
 - ☐ Would the reporter like to provide additional information on the reported conduct or event?
 - ☐ What are the reporter's expectations in connection with the report?
 - ☐ In what capacity does the reporter report the Misconduct/ Incident?
 - ☐ an employee
 - ☐ an associate a business partner
 - ☐ an injured party
 - ☐ a competitor
 - ☐ others
 - ☐ **determine the area of risk** associated with the reported Misconduct/ Incident;
 - ☐ **document the reception of the report** together with all the information provided in the report in the form of a memo in accordance with the template attached to the present Rules. If the report covers several cases of Misconduct, the person accepting the report should document the reception of the report separately for each case of Misconduct reported;
 - ☐ **properly catalogue the report, assign a reference number to it and secure the memo with a password.**
2. The person receiving the report, upon gathering all the necessary information, may send a summary of the information collected to the reporter in order to confirm with the reporter the common understanding of the established facts.
 3. If the person receiving the report is not a member of the Ethics Committee, he or she, upon preparing a memo from the reception of the report, forwards it without any delay to the Ethics Committee and informs the reporter of the fact.
 4. If the report shows that the reported conduct or event causes risk to the physical security of employees or associates or business partners, the person receiving the report immediately transfers the memo from the reception of the report or verbal information about the report without prior attempt to obtain additional information.

Initial assessment of the report and risk associated with the reported Misconduct/ Incident

1. Members of the Ethics Committee are authorised to assess the reports of Misconduct/ Incident submitted through the internal whistleblowing way or via the Ethics Line, and to decide, together with the EPP Management Board (at least its two members), on follow-up actions.
2. Members of the EPP Management Board or the Ethics Committee to whom the report relates will be excluded from the process of assessing the report and taking decisions on the follow-up actions.
3. The Ethics Committee, on the basis of the memo of reception of the report through internal whistleblowing way or Ethics Line, should assess:

- ☐ what legal provision or what internal procedure or policy has been breached or could have been breached;
- ☐ what the breach consists of or can consist of within which operational process the Misconduct may have occurred;
- ☐ whether the reported Misconduct is substantiated;
- ☐ who has committed or could have committed the Misconduct;
- ☐ whether there is a physical threat to employees or associates or its business partners in connection with the Misconduct or incident, and whether it is necessary to notify the regulatory authorities or file a notification of suspected criminal offence;

Law enforcement authorities should be notified at this stage only if the preliminary information gathered indicates a significant likelihood that an offence has been committed and there is a need to protect the life or health of persons or property of significant value;

- ☐ what is the type and the degree of the risk associated with the reported Misconduct;
- ☐ whether there is a risk of destruction or distortion of evidence of Misconduct and what remedial actions should be taken to secure such evidence.

4. The above preliminary assessment criteria shall also apply if a potential Misconduct/ Incident is detected in a different manner than as a result of a report.

Internal investigation

1. If, in result of the preliminary assessment, the Ethics Committee considers that the internal investigation needs to be carried out, the Ethics Committee will, together with the EPP Management Board, decide whether to conduct the investigation with internal resources or entrust the investigation to an external entity (law firm or forensic expert).
2. The following circumstances can ground a decision to entrust the conduct of an internal investigation to an external entity:
 - a. there is a probability that a member of the EPP Management Board or a director of a department may have committed Misconduct;
 - b. the case has a complex legal or technical nature (e.g. it is necessary to properly secure evidence);
 - c. a number of operational processes in EPP may be affected simultaneously by the Misconduct/ Incident;
 - d. there are other justified circumstances.
3. In the event of taking a decision to conduct the internal investigation using internal resources, the Ethics Committee should specify:
 - a. the scope of the investigation;
 - b. the plan of the investigation;
 - c. the persons (person) who will carry out the investigation.
5. The internal investigation, as the case may be, should include in particular:
 - a. analysis of documentation;

- b. securing and collecting evidence, in particular in electronic form, recordings from monitoring, telephone billing records, correspondence of employees and the contents of their e-mail boxes and other data including monitoring of the activity of the persons concerned by the report or other persons in respect of whom there is a reasonable suspicion that they may have been involved in the Misconduct;
 - c. interviews with employees and associates or other persons.
- 6. The course of the internal investigation should be duly documented.
- 7. Securing and collecting documentation and other data may not result in destruction, damage or modification of the evidence.
- 8. A detailed memo should be drawn up from each interview and then it should be handed over to the interviewee in order to confirm that the memo reflects information provided by the interviewee. It is necessary to provide the interviewee with the possibility to read, verify the content of the memo and comment on its content. The interviewee should confirm the compliance of the memo by signing it.
- 9. In the course of the interview with a person – subject of the report – he or she should be presented with evidence of his/her involvement in the Misconduct and provided with possibility to discuss the evidence and to provide evidence limiting or excluding his or her liability for Misconduct.
- 10. Following the completion of the internal investigation, the persons who conducted the investigation present the findings and conclusions from the investigation, together with the recommendations of the Ethics Committee and the EPP Management Board, in order to decide on further follow-up actions if their undertaking is justified in a specific case.

Feedback on follow-up actions

- 1. At the latest within 3 months from the date of confirming the receipt of the report and, in the case where no confirmation was sent to the reporter – within 3 months from the lapse of the 7 day period from the date of the report, the person responsible for undertaking actions with regard to the reported Misconduct/ Incident should contact the reporter and provide him or her with information whether and what follow-up actions have been undertaken in connection with the report.
- 2. The content of the information should be adequate to the circumstances of the case.
- 3. The information should always meet the requirement to protect the rights of the person or persons in respect of whom the follow-up actions have been undertaken. When formulating it, it is also necessary to take into account the interest of the proceedings pending before the public authorities, or which will be initiated.
- 4. The information should not include details of the follow-up actions undertaken or disclose the personal data of persons covered by the follow-up actions.
- 5. If the initial assessment of the report or subsequent follow-up actions, in particular the internal investigation, did not lead to the conclusion that Misconduct/ Incident has occurred, the information should include the explanation to the reporter of why the conduct or event reported by him or her does not constitute Misconduct/ Incident, referring – if necessary – to the content of the provisions of law or the policies and procedures applicable in HORSE.

6. If the internal investigation initiated as a result of the report of Misconduct/ Incident **did not lead** to the conclusion that the Misconduct/ Incident has actually occurred, the person or persons concerned should be informed of the final outcome of the investigation.

RECEPTION OF THE REPORT AND FOLLOW-UP ACTIONS STEP BY STEP

1. Reception of the report

- ☐ Confirmation of reception of the report:
 - if a contact with the reporter is possible,
 - within 7 days of the date of the report;
- ☐ Request for additional information;
- ☐ Alternatively, confirming preliminary findings with the reporter;
- ☐ Defining risk area;
- ☐ Documenting the receipt of the report;
- ☐ Submitting the report to the persons authorised to assess the report and undertake subsequent follow-up actions (this does not apply to situations where the report is received by the Ethics Committee).

2. Preliminary assessment of the report

- ☐ legal provision or internal legal regulation or policy of HORSE, which has been violated or could have been violated;
- ☐ what the violation consisted in or could have consisted in;
- ☐ within which operational process the Misconduct/ Incident may have occurred;
- ☐ whether the reported conduct or event constitutes Misconduct/ Incident;
- ☐ whether the Misconduct is substantiated;
- ☐ who has committed or could have committed the Misconduct/ Incident;
- ☐ whether there is a danger for employees, associates or its business partners life or health;
- ☐ defining the type and degree of risk;
- ☐ whether it is necessary to notify the regulatory authorities or to file a notification of a suspected criminal offence;
- ☐ risk of destruction or distortion of evidence;
- ☐ actions necessary to secure evidence.

3. Decision on follow-up actions

- ☐ preliminary inquiry;
- ☐ internal investigation;
- ☐ notify the competent public authority;
- ☐ taking legal steps.

4. Feedback for the reporter

- ☐ Whether the Misconduct/ Incident has occurred + what follow-up actions have been undertaken and why;
- ☐ If there was no Misconduct/ Incident + explanation as to why the Misconduct/ Incident has not occurred + try to find out why the reporter evaluated that this was Misconduct/ Incident;
- ☐ Say thank you;
- ☐ Remember that during the follow-up actions the reporter may contact the team responsible for the follow-up actions – do not ignore the contact.

Template of the memo of reception of a report and of initial assessment of reported Misconduct or Incident

Case # _____ Date: _____

Received by: _____ Time: _____

How the report was submitted: _____

Description of the reported event or conduct which, in the reporter's opinion, constitutes Misconduct/ Incident, including contact with the reporter in order to obtain additional information

[...]

In what area of risk can the reported conduct or event falls? [...]

Does the reported situation pose any danger to the health or safety of persons, or the risk of damage to property, or requires immediate notification to the public authority?

[...]

What result does the reporter expect in connection with the report? [...]

Is there a possibility to contact the reporter? _____

Has the confirmation of reception of the report been sent to the reporter? YES/NO If yes, on what date? _____

MISCONDUCT/ INCIDENT REPORTS REGISTER

Report No.	Subject matter of the report	Date of the report	Date of confirmation of receipt of the report	Individual follow-up actions	Organisational follow-up actions	Date of providing feedback to the reporter	Unit responsible for the case	Date of completing the follow-up action within the organization