

Ethical Escalation Policy





As a provider of international transportation and freight forwarding services, we operate a strategy based on Corporate Social Responsibility.

If anyone identifies actions inconsistent with the prevailing ethical principles, they are obligated to activate this procedure.

Rafał Mroziński – CEO
2024-05-07



1. Employees, partners, and other stakeholders have the opportunity to report irregularities if there has been or could have been a violation of the conduct rules adopted and enforced at LOCOTRANSSPED Sp. z o.o.
2. All violations of ethical principles defined in the Code of Ethics should be reported, including but not limited to:.
 - Breaking legal regulations,
 - Violation of human rights,
 - Violation of employee rights,
 - Criminal offenses,
 - Fraud,
 - Threats to the health and safety of any person;
 - Environmental damage.
3. Only genuine concerns should be reported. This policy aims to address issues reported concerning specific matters in the public interest described below.
4. Regarding a good-faith report, even if not confirmed, no action will be taken against the reporting person. However, if allegations made by the reporting person are not made in good faith, maliciously, without any minimal justification, disciplinary proceedings may be initiated in accordance with the company's regulations and applicable law.
5. **Ways to report violations:**
 - a) The legal entity accepts Reports in written form electronically.
 - b) Reports can be made through:
 - Written notification via email to whistleblowing@locotranssped.eu using the Internal Reporting Form or in free written form;
 - Written notification via the dedicated platform for anonymous reports, Esignaller, available at the link [www: https://app.esignaller.pl/breach/report/locowhistleblower](https://app.esignaller.pl/breach/report/locowhistleblower), the link to which is made public on the legal entity's website;
 - c) When making a Report, the reporting person may provide their correspondence address or email address, which will be treated as a "contact address."
 - d) The report of irregularities should provide a clear and comprehensive explanation of the subject of the Report and should include, in particular:

- The date and place of occurrence of the irregularity or the date of obtaining information about the irregularity,
 - Description of specific situations or circumstances that may lead to the occurrence of the irregularity,
 - Identification of the entity to which the irregularity pertains,
 - Identification of any potential witnesses to the irregularity,
 - Identification of all evidence and information available to the reporting person that may be helpful in the process of reviewing the irregularity.
- e) Making a Breach Report that did not occur constitutes a violation of the law and is subject to penalties specified in the Act.
- f) The legal entity allows for the submission of anonymous Breach Reports (in the manner specified above). The legal entity reserves the right to leave anonymous reports without recognition. To maintain anonymity, the legal entity provides a dedicated platform Esignaller, the structure of which allows Whistleblowers to anonymously submit Reports of violations and abuses, handle reports, and communicate with Whistleblowers on the legal entity's side in an anonymous and encrypted environment compliant with applicable regulations.

6. Handling procedures for reports:

- a) The legal entity guarantees that the Internal Reporting Procedure and related processing of personal data prevent unauthorized access to information covered by the Report and ensure the confidentiality protection of the whistleblower's identity, the person subject to the report, and the third person indicated in the report. Confidentiality protection applies to information by which the identity of such persons can be directly or indirectly identified.
- b) The legal entity ensures that each Report will be processed in accordance with applicable national regulations, maintaining confidentiality and impartiality.
- c) The Coordinator, authorized in writing by the legal entity, is responsible for coordinating internal reporting and actions related to handling Reports. The Coordinator is the person responsible in the legal entity for the Legal Area and – in the event that the Report concerns a person responsible for the Legal Area or in lieu of that person, the Coordinator is the person designated to substitute the main Coordinator in accordance with the authorization granted.

7. Report handling:

- a) The legal entity maintains a confidential Register of Internal Reports. Entry into the register of internal reports is made based on an Internal Report. The entry in the Register of Reports includes:
 - Report number;
 - Object of the Breach;
 - If the Whistleblower indicated - personal data of the Whistleblower and the person subject to the report necessary to identify these persons;
 - If the Whistleblower indicated - the contact address of the Whistleblower;
 - Date of the Report;
 - Information on subsequent actions taken;
 - Date of case closure.
- b) The register of reports is kept in electronic form and stored with the reservation of access exclusively for Coordinators and the highest management of the legal entity.
- c) Coordinators designated by the legal entity take, with due diligence, subsequent actions aimed at assessing the truthfulness and verification of the information contained in the Report, aimed at preventing the violation of law subject to the Report and presenting recommendations for further actions in the legal entity.
- d) The Coordinator conducts internal investigative proceedings regarding the Report to determine whether a violation of legal provisions or internal regulations applicable to the legal entity has occurred.
- e) The Whistleblower receives confirmation of the Report's receipt within 7 days of its receipt by the legal entity, unless the Whistleblower did not provide a contact address to which the confirmation should be sent.
- f) Within 3 months of confirming receipt of the Report, the Whistleblower receives feedback on the recognition of the Report, unless the Whistleblower did not provide a contact address to which the feedback should be sent.
- g) All persons working for the legal entity are obliged to cooperate and assist Coordinators in the course of actions taken by them.
- h) The procedure for dealing with information on violations of the law reported anonymously is analogous to the procedure for dealing with other reports, with the proviso that it is carried out through the Esignaller platform. The legal entity allows the possibility of leaving an anonymous report without recognition if the



subject of such a report does not concern violations covered by the Procedure. The decision to leave an anonymous report without recognition is made by the Coordinator, and the justification for this decision is entered into the Register of Internal Reports.

8. The purpose of this investigation is to determine whether a violation has occurred, and if so, to what extent, and to minimize the risk of further violations to prevent further asset loss, reputational damage, and protect all sources of evidence.
9. If confirmed violations are reported, LOCOTRANSSPED will act in accordance with applicable law and labor regulations.
10. If any party disagrees with the findings, they may file an appeal to the address specified in point 5.
11. At least once every three years, the Management Board conducts a procedure test. The test aims to verify the effectiveness of this policy.

Approved by: CEO – Rafał Mroziński 07.05.2024