

MAINFREIGHT POLAND

Internal Whistleblowing procedure

The purpose of this Procedure is to ensure that suitable reporting channels and procedures are available to report Information on Breaches within the scope of the European Whistleblower Directive (Directive (EU) 2019/1937) and the Act of 14 June 2024 on the Protection of Whistleblowers.

However, this Procedure does not limit our team members to speak up on other types of offences or conduct. Such reporting can be done via our local reporting procedures, made available in our local branches.

This Procedure outlines how and when you are eligible to make a report and the types of notifications it covers. If you are unsure whether your report falls within the scope of this Procedure or if you have any questions, please contact your local branch, which you can find on our website (www.mainfreight.com). The meaning of the definitions used can be found in Appendix 1 and the Privacy Statement for this procedure can be found in Appendix 2.

What can be reported under this Procedure?

This Procedure applies to Reports of Information on Breaches as defined in Appendix 1.

Who can make a Report under this Procedure?

This Procedure applies to Whistleblowers as defined in Appendix 1.

How can you make a Report?

Reports can be made via the following Mainfreight internal reporting channels:

Online Reporting Form

A Report can be reported online in writing via our online reporting channel that is available via our website. This service is available 24 hours a day.

By Telephone

A Report can also be made by telephone by calling +48 221 532 740. This service is available during local business hours (usually from 08:00 hrs until 16:00 hrs on Monday to Friday, with local bank and public holidays exempt).

By Post

A Report can also be made by post. You can do so by directing it to your local Mainfreight branch (contact details on www.mainfreight.com) marked as 'confidential' and for the attention of the "Whistleblowing Case Administrator". Please make sure to include your contact details so Mainfreight can follow-up on your Report.

Personal Interview

A Report can also be made by personal conversation with your Local (or European) Case Administrator. You can request your Local (or European) Case Administrator for a personal interview via our online reporting form or by telephone. This service is available during local business hours (usually from 08:00 hrs until 16:00 hrs on Monday to Friday, with local bank and public holidays exempt).

Anonymous Reporting?

Anonymous Reports are handled the same as non-anonymous Reports, but depending on the chosen method of reporting, we might not be able to provide feedback to you. Anonymously reporting via our online reporting form does allow us to provide feedback while your email address remains shielded from your Local (or European) Case Administrator.

Confidentiality and privacy

All Reports will be treated confidentially. This means that the identity of the Whistleblower (in the case of non-anonymous Reports) and the content of the Report are only shared with those involved in the Report and the investigation. This includes inter alia European and Local Case Administrators, the persons who are referred to in the Report as a person to whom the Breach is attributed or with whom that person is associated, Mainfreight's (European) Management Team and external experts such as lawyers, advisors or (forensic) accountants when investigating a Report. This also applies to all other information from which the identity of the Whistleblower can be (in)directly deduced.

Mainfreight respects the privacy of everyone involved in the Report. Any personal data collected through this Procedure will only be used in the context of this Procedure. More details about how Mainfreight handles your personal data can be found in our Privacy Statement relating to this Procedure (Appendix 2).

What information do is needed?

To investigate the Reports, Mainfreight needs as much information as possible. For example, think of:

- any events;
- the background and reasons for your suspicions;
- all names of those involved and any dates and places;
- all documents that support the suspicion.

Although Mainfreight needs certain information and starting points to investigate your Report, Mainfreight does not recommend that you (further) investigate your suspicions yourself to collect (more) evidence. Mainfreight urges you to have the Case Administrators investigate the Report. Mainfreight does expect you to remain available to answer any questions.

How is your Report handled?

Intake and registration

After your Report has been received, it is registered in our case management system.

If you make your Report Via Telephone or in a Personal Interview with a Local Case Administrator, the Local Case Administrator will register your Report by means of a written record of the conversation. You will be given the opportunity to



check the minutes and correct them if necessary. You will then be asked to sign this for approval. The final written record is registered in our case management system.

Initial Assessment

After your Report has been registered, a Local Case Administrator will carry out an initial assessment, assessing whether your Report relates to a Breach, if it is within scope of this Procedure (e.g., reasonable grounds) and if further investigation will be conducted.

Investigation

If it has been decided to conduct a further investigation, the Local Case Administrator will initiate this investigation and have it carried out. For the investigation, the Local Case Administrator is authorized to formulate his advice:

- request or view all relevant documents from Mainfreight;
- consult other Local Case Administrators and relevant team members (including management);
- to interview you, any witnesses and those involved;
- engage experts to obtain the necessary information.

In principle, Mainfreight will provide information requested by the Local Case Administrator, provided that the requested information is relevant and is not of such a (confidential) nature as to prevent its sharing.

Any costs to be incurred in the context of the research must be approved in writing (also by email) by the European Support Team before they are incurred.

Fair Hearing (part of the investigation)

It may happen that the Report reference certain people involved (e.g., as a person to whom the Breach is attributed or with whom that person is associated). In such an event, the Local Case Administrator in principle shall also interview the person(s) concerned. The Local Case Administrator can do this in the presence of another Local Case Administrator or another team member or a third party who is bound by confidentiality.

Advisory Report

The Local Case Administrator records his findings in writing in an advisory report that is communicated in writing (may also be by email) to the European Support Team.

When drawing up this advisory report, the Local Case Administrator takes into account the confidentiality of the information provided to the Local Case Administrator and the applicable laws and regulations. This advisory report provides an assessment of the validity of the Report and the Local Case Administrator makes recommendations where possible.

Mainfreight's position

After Mainfreight received the advisory report, it will take a position on the Report. In doing so, they will indicate what steps and measures will be taken in response to the Report, unless that information could jeopardize any legal proceedings or conflicts with a legal obligation of confidentiality.

Independence

The designated Local Case Administrator(s) will conduct their initial assessment and investigation carefully and independently. If your Report concerns the Local Case

Administrator or someone from the European Support Team, you can try the following.

1. You contact another Local or European Case Administrator, if this is possible.
2. You contact our Group Manager Team Development, Martin Devereux (martin@mainfreight.com).

Register of Reports

All Reports are registered in our case management system and will contain, if available, the following:

- a Report identification number;
- the date of the Report;
- a description of the subject-matter of the Breach;
- the personal data of the Reporting Person and of the persons who are referred to in the Report as a person to whom the Breach is attributed or with whom that person is associated;
- the contact details of the Reporting Person;
- summarised information on follow-up actions;
- Report closing date.

What feedback will you get?

In any case, you will receive the following feedback from Mainfreight.

- 1) You will receive confirmation of receipt **within 7 days** of receiving your Report.
- 2) You will be informed within a reasonable period, but no later than **3 months** after sending the confirmation of receipt, about our assessment of your Report and any follow-up thereof.

Protection against Retaliation

If you have made a Report, you are protected against Retaliation, provided you meet the criteria set forth in the Whistleblowing Legislation. This means that you - if you at the time of your Report had reasonable grounds to assume that your Report was correct - may not be retaliated against during and after your Report. In addition to you, the following persons and entities are also protected against Retaliation in accordance with the Whistleblowing Legislation:

- i. any person who assists you in the reporting process in a work-related context, and whose assistance should be confidential;
- ii. persons who are connected with you and who could suffer retaliation in a work-related context, such as colleagues or relatives;
- iii. legal entities that you own, work for or are otherwise connected with in a work-related context.

If you report Information on a Breach in which you have been involved, you will not be protected against potential consequences of your misconduct.

Anyone who abuses this Procedure or does not comply with this prohibition of Retaliation may face (disciplinary) measures, including possible dismissal (with immediate effect).



External Reporting

You can also report directly to the designated authorities. In Poland, this can be done at:

Ombudsman (Rzecznik Praw Obywatelskich, <https://www.gov.pl/web/sygnalisci/dokonaj-zgloszenia-zewnetrznego>) and other competent public authorities.

The Ombudsman will carry out a preliminary analysis of such a report and forward it to the competent public authority for appropriate follow-up action, or will consider the report himself in the event that the report concerns a violation of the constitutional freedoms and rights of man and citizen – occurring in the relations of an individual with public authorities – and no other public authority is competent to take follow-up action.

You can also refer to the public authority directly. If it is justified by the nature of the report, you can submit the report to the agencies and bodies of the European Union.

Further Information

Valid from:	February 2026
Version:	2.0
Comments:	This Procedure replaces any previous local whistleblowing policy within Mainfreight sp. z o.o. and Mainfreight Poland sp. z o.o. This Procedure may be updated or modified from time to time.



Appendix 1 – Definitions

In this procedure, the words below have the following meaning.

“Breaches” means any Breach of European Union Law as defined in this Procedure.

“Breach of European Union Law” means, as defined in the Legislation, any act or omission that is unlawful or undermines the purpose or application of the rules governing the following areas of European Union law:

- a) public procurement;
- b) financial services, products and markets, and prevention of money laundering and terrorist financing;
- c) product safety and compliance;
- d) transport safety;
- e) protection of the environment;
- f) radiation protection and nuclear safety;
- g) food and feed safety, animal health and welfare;
- h) public health;
- i) consumer protection;
- j) protection of privacy and personal data, and security of network and information systems.

This also includes any act or omission detrimental to the financial interests of the European Union, as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU), as well as infringements of the internal market, as referred to in Article 26(2) TFEU.

“European Case Administrator” means a representative of the European Legal Team of Mainfreight Holding B.V. who is authorized to receive Reports, acknowledge their receipt and initiate or perform follow up on them.

“Information on Breaches” means information, including reasonable suspicions, about actual or potential Breaches, which occurred or are very likely to occur within Mainfreight and about attempts to conceal such Breaches.

“Local Case Administrator” means a representative of Mainfreight who is authorized to receive Reports, acknowledge their receipt and initiate or perform follow up on them. The current Local Case Managers are listed on the local whistleblowing webpage.

“Mainfreight” or **“we”** means Mainfreight sp. z o.o. and Mainfreight Poland sp. z o.o.

“Procedure” means this whistleblowing procedure including its appendices.

“Report” means, the oral or written communication of Information on Breaches under this Procedure.

“Reporting Person” means a natural person who reports or publicly discloses Information on Breaches acquired in the context of his or her work-related activities.

“Retaliation” means any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the Reporting Person.

“Whistleblower” means any Reporting Person who acquired Information on Breaches in a Work-related Context, including:

- a) employees;
- b) self-employed;
- c) shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members;
- d) volunteers;
- e) trainees (paid or unpaid);
- f) any persons working under the supervision and direction of contractors, subcontractors and suppliers;
- g) Reporting Persons where they report or publicly disclose Information on Breaches acquired in a work-based relationship with Mainfreight which has since ended; and
- h) Reporting Persons whose work-based relationship with Mainfreight is yet to begin in cases where Information on Breaches has been acquired during the recruitment process or other pre-contractual negotiations.

“Whistleblowing Legislation” means Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (OJEU 2019, L 305), as amended and the Act of 14 June 2024 on the Protection of Whistleblowers.

“Work-related Context” means current or past work activities through which, irrespective of the nature of those activities, persons acquire Information on Breaches and within which those persons could suffer Retaliation if they reported such Information on Breaches.



Appendix 2 – Privacy statement Whistleblowing procedure

This privacy statement explains how Mainfreight collects, uses and shares personal data in the context of this Procedure. This includes your personal data and that of those involved, such as the person(s) to whom the Report relates.

For more information about how we process your personal data, you can consult our privacy statement on www.mainfreight.com and our Team Member Privacy Statement, made available locally to our team members.

Who collects your personal data and who is responsible?

We collect your personal data directly from you or from our other team members. We determine how and for what purpose your personal data will be processed in the context of this Procedure. This means that we are considered a 'data controller' for this processing of your personal data.

What personal data do we collect?

Under this Procedure, the personal data we collect, and use may include:

- your name, job title and contact details;
- names, job titles and contact details of a person who is referred to in the Report as a person to whom the Breach is attributed or with whom that person is associated.

We never intentionally collect or process sensitive personal data, as defined by applicable privacy regulations. However, if such sensitive personal data is included in a Report, we will delete it unless there is a valid reason for us to process it and we have a legal basis for doing so.

For what purpose do we process your personal data?

We will only use your personal data for the specific purposes related to this Procedure. These purposes include:

- recording and following up on received Reports;
- investigating alleged Breaches; and
- taking appropriate action after completion of an investigation.

On what legal basis do we process your personal data?

We collect and process your personal data because we are obligated to do so by law and if it is necessary for the pursuit of our legitimate interests, such as the performance of this Procedure and compliance with Whistleblowing Legislation.

With whom do we share your personal data?

Personal data collected for the above purposes may be shared with European Case Administrators in the performance of the Procedure.

Personal data collected for the above purposes may also be shared with and external experts such as lawyers, advisors or (forensic) accountants when investigating a Report. However, when we share data with these third parties, we ensure that they collect, use and retain only the personal data necessary to conduct their research as requested and in accordance with applicable privacy regulations.

In addition, the personal data collected in the context of this Procedure will only be disclosed to others outside the abovementioned, if we are legally obligated to do so or if it is necessary to report criminal offenses.

Do we transfer your personal data outside the European Economic Area?

We will only transfer your personal data collected under this Procedure outside the European Economic Area if this is reasonably necessary. If we transfer your personal data outside the European Economic Area, we will ensure that we adhere to the by applicable privacy regulations regarding this transfer of your personal data outside the European Economic Area.

How long do we keep your personal data?

Personal data relating to Reports will be retained for as long as necessary to perform and achieve the purposes of this Procedure and to comply with any legal requirements, but always in accordance with the applicable privacy regulations.

Your personal data may be retained and used to manage our whistleblowing processes during your work-based relationship with Mainfreight and for a period after it has ended.

If disciplinary action is taken because of a Report, the record of such action will follow our employee record keeping procedures.

What can you do with your personal data?

You can contact your local branch or the European Support Team (contact details on www.mainfreight.com) to inquire in writing whether a Report has been made which concerns you.

If so, we will, upon your written request, provide a written summary of your personal data concerned, within a reasonable timeframe. We will not do so if your request would seriously hinder the investigation.

If your personal data is incorrect or incomplete, you can request us to correct or supplement it. In certain situations, you can also ask for your personal data to be deleted or be processed to a limited extent, in accordance with the applicable privacy regulations.

Contact

If you have any questions or need assistance, please contact your local branch or the European Support Team (contact details on www.mainfreight.com).

