

Procedure for internal reporting and follow-up actions in Unisport A/S.

Legal basis

Articles 9 and 20 of the Danish Act of 29 June 2021 on the protection of whistleblowers ("the Danish Whistleblower Act")

I. Preamble

R-GOL Sp. z o.o. and its group-affiliated companies (together the "Group") is a common good. The proper functioning of the Group ensures attractive workplaces, a good atmosphere and safety, high quality of our services and products, customer and customer satisfaction, and thus - financial stability and development. The protection of these assets is a joint responsibility of the entire Group.

In connection with the above, Unisport A/S ("Unisport Denmark") adopts the "Procedure for internal reporting and taking follow-up actions".

II. Purpose of the procedure

The purpose of this procedure is:

- establishing safe channels for reporting breaches;
- establishing the rules for making and accepting reports;
- establishing transparent and reliable rules for follow-up, including verifying the legitimacy of the report;
- protection of people who may be victims of retaliation in connection with the report.

In the long term, the aim of this procedure is to:

- counteracting cases of violations of the law;
- building a sense of co-responsibility for the workplace in the Group and each specific group-affiliated company;
- protection of the interests of employees, the organization, its environment and stakeholders.

III. Definitions

Whenever the procedure refers to:

1. follow-up action – it should be understood as an action taken by a legal entity or public authority to assess the veracity of the information contained in the report and to counteract the violation of the law that is the subject of the report, in particular by means of an investigation procedure, initiation of an inspection or administrative proceedings, filing an indictment, action taken to recover funds or closing a procedure;
2. legal entity - it should be understood as Unisport A/S with its registered office in Bådehavngade 38, 2450 København SV, which is the entity implementing and applying this procedure.
3. retaliation – it should be understood as a direct or indirect act or omission in a work-related context that is caused by a report or public disclosure and that violates or may violate the rights of the whistleblower or causes or may cause unjustified harm to the whistleblower;
4. information about a violation of the law - it should be understood as information, including a reasonable suspicion regarding an existing or potential violation of the law, which has occurred or is likely to occur in the legal entity in which the whistleblower works or worked, or in another legal entity with which the whistleblower maintains or has maintained contact in a work-related context, or information regarding an attempt to conceal such a violation of the law;

5. feedback - it should be understood as information provided to the whistleblower about planned or undertaken follow-up actions and the reasons for such actions;
6. work-related context – it should be understood as past, present or future activities related to the performance of work on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of functions in or for the benefit of a legal entity, within the framework of which information about a violation of the law has been obtained and there is a possibility of experiencing retaliation;
7. the person to whom the report relates – it ought to be understood as a natural person, a legal person or an organisational unit without legal personality, to whom the law grants legal capacity, indicated in the report or public disclosure as a person who has committed a violation of the law, or as a person with whom the person who committed the violation of the law is associated;
8. a person assisting in making a report - this should be understood as a natural person who assists a whistleblower in reporting or disclosing to the public in a work-related context and whose assistance should not be disclosed;
9. a person associated with the whistleblower - this should be understood as a natural person who may experience retaliation, including a colleague or family member of the whistleblower; for example, intermediaries; third parties connected to the whistleblower who may be exposed to retaliation in a work-related context; and companies or authorities that the whistleblower owns, works for, or is otherwise affiliated with in a work-related context.
10. whistleblower - it should be understood as a natural person who reports or discloses to the public information about a violation of the law obtained in a work-related context;
11. report - it should be understood as providing information about a violation of the law in accordance with the rules described in the procedure;
12. suggestion - it should be understood as a proposal to improve the functioning of the organization, working conditions or management in Unisport Denmark, which does not constitute a report of a violation of the law. Submitting a suggestion is not subject to the protection provided for in this procedure, in particular the provisions on protection against retaliation and the confidentiality of the notifier's personal data do not apply to it;
13. Ethics Committee – shall be understood as an impartial organizational unit established to receive internal reports, verify them, and take follow-up actions, including communication with the whistleblower. The composition of the Ethics Committee shall be determined by the Company through a separate authorization. The Committee shall consist of individuals with appropriate qualifications, knowledge, and experience to ensure diligent, objective, and impartial handling of reports.

IV. Subject of the report -- suggestions and violations

1. The report may be about a suggestion or violation.
2. The suggestion concerns the improvement of working and management conditions in Unisport Denmark. The suggestion does not constitute a violation of the law and is not subject to the protection provided for in this procedure. In particular, the provisions concerning the following shall not apply to the submitter of the suggestion:
 - protection against retaliation
 - maintaining the confidentiality of personal data
 - Feedback obligation
 - keeping a register of reports

3. A breach report includes information, including reasonable suspicion, regarding an act or omission that constitutes a violation of the law in the scope of the provisions concerning:
 - Corruption;
 - Procurement;
 - services, products and financial markets;
 - counteracting money laundering and terrorist financing;
 - product safety and compliance;
 - transport safety;
 - Environmental;
 - protection and nuclear safety;
 - food and feed safety;
 - animal health and welfare;
 - public health;
 - consumer protection;
 - protection of privacy and personal data;
 - security of network and ICT systems;
 - financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
 - the internal market of the European Union, including the public law rules on competition and state aid and corporate taxation;
 - constitutional freedoms and rights of human beings and citizens – occurring in the relations of individuals with public authorities and not related to the areas indicated in points 1 to 16

4. Additionally, a breach report may also include information, including reasonable suspicion, regarding an act or omission that constitutes:
 - serious breaches of the law, including breaches of Union law not covered by the scope of the EU Directive on the protection of persons who report breaches of Union law,
 - other serious offences such or serious situations that cannot be attributed to a specific offence in legislation, including, for example, repeated violations of internal guidelines, professional standards or special cases of work difficulties.

V. Internal reports

1. Applications under the Unisport Denmark procedure are accepted by the Ethics Line.
2. Suggestions and violations can be reported through the following internal channels, i.e. the online platform r-gol.liniaetyki.com
3. The notification may be of the following nature:
 - a. personal data - when the reporting person provides his/her personal data together with his/her correspondence address or e-mail address, or when his/her identity can be identified on the basis of other information contained in the report;
 - b. anonymous – when the reporter does not provide his/her personal data, and his/her identity is not possible to establish on the basis of other information contained in the report.
4. The decision to provide personal data is made by the applicant. In the event of an anonymous report, the identity of the reporting person will not be established during the investigation or outside of it.
5. The personal data of the applicant and other persons referred to in the report are confidential. Personal data is considered to be any information that identifies a person directly, such as a name and surname, or indirectly, such as the circumstances in which he or she was involved, as well as the e-mail address and job title – if it is of an individualized nature.

6. If the identity of an anonymous whistleblower is identified in the course of the investigation, he retains all rights to the protection of the confidentiality of his personal data in accordance with point V.7.
7. Subject to the exception referred to in point V.10. Below, the whistleblower's personal data may not be disclosed to any person other than persons authorized to receive reports and follow up without their explicit consent.
8. The reporting person's data may only be transferred if it is a necessary and proportionate means for the conduct of investigations or judicial proceedings by the relevant authorities. In this case, the notifier is informed of the planned date of data transfer.
9. The applicant receives a confirmation of receipt of the application in accordance with the Act within 7 (say: seven) days from the date of receipt of the application. For reports made through the platform, the reporter receives an automatic confirmation on the r-gol.liniaetyki.com platform.
10. There may be cases where the identity of individuals may not be able to remain anonymous during the investigation or parts of the investigation, for example if a police report is filed and/or opened, the investigation leads to legal action, or the person making the report is offered special treatment during the process, such as leave of absence.

VI. External Submissions

1. Information about a violation of the law may also be reported externally, without prior internal reporting, to:
 - competent public authority; for Denmark, the Danish Data Protection Agency has established the National Whistleblower Scheme, which can be accessed [here](https://whistleblower.dk/): <https://whistleblower.dk/>)However, we encourage you - in first instance – to report via our internal reporting channel.
2. In order to ensure universal access to information on the rights, protection and remedies of whistleblowers and persons referred to in Article 17 of the Danish Whistleblower Act, the Danish Data Protection Agency has prepared a landing page <https://whistleblower.dk/>. The launch of this website is aimed at increasing public awareness of whistleblower protection and facilitating access to the necessary information contained in the Danish Whistleblower Act. Further, the National Whistleblower Scheme can be accessed on the landing page.
3. External whistleblower report to the National Whistleblower Scheme and advice on rights and remedies
 - On the website of the National Whistleblower Scheme reports can be made in person, by phone, or in writing by using the reporting portal. Information may be submitted regarding violations of EU law, as well as serious legal breaches and other serious matters as defined under the Danish Whistleblower Act – and only information obtained in the course of work-related activities can be reported.
 - “Serious” legal breaches or other “serious matters” generally require public interest. Reports may include criminal offenses, serious or repeated legal violations, and workplace issues such as sexual harassment.
 - In-person reports can be arranged by contacting the National Whistleblower Scheme in advance – in writing or by telephone – to agree on the circumstances of the meeting, including the option for a confidential setting if desired.
 - Reports can also be submitted anonymously. For anonymous reporting, the use of the reporting portal is recommended, as it allows the external whistleblower staff to maintain communication even if the reporter wishes to remain anonymous.
 - A whistleblower cannot be held liable for obtaining the information reported, unless it was acquired through criminal means, such as burglary, coercion, threats, hacking, illegal

recordings, or eavesdropping. Accessing information in such ways is itself a criminal offense and is not permitted.

- Whistleblowers acting in good faith are protected when reporting information that may reveal serious breaches or other matters covered by the law, even if the information is subject to a statutory duty of confidentiality.
- Whistleblowers are protected against retaliation, including threats or attempts at retaliation, and must not be obstructed from making a report. Employers or others may not punish a whistleblower for reporting in good faith. If retaliation occurs, the whistleblower may be entitled to compensation for the consequences, provided it can be shown that the report was made in accordance with the law. The burden of proof then shifts to the person responsible for the retaliation to demonstrate that the report was not the cause. Questions of compensation are handled by the courts. Tlf. 33 19 32 02

VII. Follow-up

1. The Ethics Committee is responsible for undertaking and following up with due diligence and the principle of impartiality.
2. Members of the Commission are obliged to:
 - a) to deal with each report objectively;
 - b) conduct the investigation in a manner free from influence;
 - c) promptly inform them of circumstances that may affect their impartiality.
3. A member of the Ethics Committee is excluded from follow-up when:
 - a) the report relates directly to him/her;
 - b) the report concerns a person with whom he or she is in a relationship that may raise doubts as to his or her impartiality;
 - c) there are other circumstances that could give rise to reasonable doubts as to his impartiality.
4. In the event that the report concerns a member of the Ethics Committee:
 - a) that member shall be immediately excluded from the work of the Commission in respect of the report and must not have access to information related to the report;
 - b) follow-up by the remaining Member of the Commission, and
 - c) an external party would be engaged to handle the matter in order to eliminate any potential conflict of interest and ensure full impartiality.
5. In a situation where the report concerns all members of the Ethics Committee, the Management Board of Unisport Denmark immediately appoints an ad hoc committee consisting of three impartial persons from among the company's management, which takes over the follow-up of the report.
6. The exclusion of a member of the Ethics Committee or the appointment of an ad hoc committee shall not suspend the deadlines provided for in the procedure for follow-up and feedback.
7. Upon receipt of the report, the Ethics Committee shall:
 - a) perform the initial verification of the application;
 - b) may ask the whistleblower for additional information or clarification;
 - c) take appropriate follow-up;
 - d) provide feedback to the whistleblower within 3 months of the confirmation of receipt of the report.

8. The Management Board verifies follow-up actions without access to the whistleblower's personal data.

VIII. Register of internal reports

1. The Ethics Committee keeps a register of internal reports containing:
 - a) Notification number;
 - b) the subject matter of the infringement;
 - c) personal data of the whistleblower (unless anonymous reporting) and the person to whom the report relates;
 - d) the date of the notification;
 - e) information on the follow-up actions taken;
 - f) the date of completion of the case.
2. The Internal Reports Register also includes reports made anonymously.
3. The information contained in the register is stored for a period of 5 years after the end of the calendar year in which the follow-up was completed or after the completion of the proceedings initiated by these activities. The information may be stored for a longer period if continued storage is necessary for the establishment, exercise, or defence of any legal claim. If a case is dismissed as manifestly unfounded, personal data will be deleted as soon as possible and no later than 2 months from the conclusion of the case.
4. Only members of the Ethics Committee and persons authorised in writing by the Board of Directors have access to the register.

IX. Whistleblower Protection

1. No retaliation or attempts or threats to take such actions may be taken against the whistleblower.
2. A whistleblower can be:
 - employee;
 - temporary worker;
 - a person providing work on a basis other than an employment relationship, including a civil law contract;
 - entrepreneur;
 - proxy;
 - shareholder or partner;
 - a member of a body of a legal person or an organisational unit without legal personality;
 - a person performing work under the supervision and direction of a contractor, subcontractor or supplier;
 - trainee;
 - volunteer;
 - apprentice;
 - and other persons specified in Article 3(7) of the Danish Whistleblower Act;

The procedure shall also apply to a natural person referred to in paragraph 1 in the event of reporting or disclosing to the public information on a violation of the law obtained in a work-related context prior to the establishment of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of a function in or for the benefit of a legal entity.

3. Protection against retaliation also includes:

- a person assisting in making a report
 - a person associated with the whistleblower
 - a legal person or organisational unit associated with the whistleblower
4. The protection provided for in this procedure does not apply to suggestions for improving the functioning of an organization that do not constitute a report of a violation of the law.
 5. The identity of the whistleblower and other persons mentioned in the report is subject to protection. Personal data is processed only for the purpose of receiving, verifying, assessing and documenting reports.
 6. Personal data that are not relevant to the consideration of the case are not collected in the register, and in the event of accidental collection, they are deleted, no later than 14 days after it is determined that their storage is unnecessary.

X. Final provisions

1. The Management Board of Unisport Denmark is responsible for the correctness and effectiveness of the functioning of this procedure.
2. The Ethics Committee shall provide the supervisory board of the legal entity and Innova Capital with summary information on internal reports and on the follow-up actions taken in connection with these reports at least once a year.
3. The Human Resources Department of Unisport Denmark informs all persons performing work for Unisport Denmark about the adoption and content of this procedure, as well as about its amendments.
4. A person applying for a job on the basis of an employment relationship or other legal relationship constituting the basis for the provision of work or services or the performance of a function, the Human Resources Department provides information about the procedure at the beginning of recruitment or negotiations preceding the conclusion of the contract.
5. The procedure enters into force after 7 days from the date of its notification to all persons performing work in Unisport Denmark.
6. The procedure will be made available via e-mail and will be posted on the bulletin board.

XI. Appendices

Appendix 1. Internal Reporting Register template

Applicatio n No.	Object of the infringing ement	Date of receipt Notificati on	Reporting Person's Personal Data	Contact details of the applicant	Data of the person to whom the report relates	Follow-up	Date closing the case

Appendix 2. Model of the Follow-up Authorisation and Confidentiality Commitment

Authorization

Acting pursuant to Articles 11 and 12 in conjunction with Article 25(1) of the Danish Whistleblower Act of 29 June 2021 on the Protection of Whistleblowers (Law no. 1436), I hereby authorize [...] an employee of [...] in the position of [...] to:

- receiving reports made in accordance with the Danish Whistleblower Act,
- follow up on the above-mentioned reports,
- access to the data covered by the above-mentioned notifications and
- processing of personal data contained in the above-mentioned notifications.

This authorisation shall expire upon termination of the employment relationship between [...] and [...] and a change in the content of the employment relationship concerning the position held by [...].

At the same time, I oblige [...] to keep secret all information obtained in the course of carrying out the above activities.

_____ Date _____ The signature of the person representing [...]

I have read and acknowledge

_____ Date _____ Signature of the authorized person

Appendix 3. Information clauses

Information on the processing of personal data for the Reporting Person

In accordance with Articles 13 and 14 of 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 ("GDPR"), we would like to inform you that:

Category	Information
Data Controller	The Data Controller of your personal data ("Data") processed in connection with making a report on the basis of the Internal Reporting Procedure ("Application") is Unisport A/S (with its registered office in Bådehavns­gade 38, 2450 København SV), R-GOL Sp. z o. o. (with its registered office in Ostróda, Górk­a 3D (14-100) will be administering the whistleblower scheme system and will accordingly be acting as data processor ("Administrator").
Data Protection Officer	The Administrator has appointed a Data Protection Officer who can be contacted in matters related to the protection of personal data: - in writing, to the address of the Administrator's registered office with the note "DPO", - by e-mail, to the address IOD@r-gol.com mailto:IOD@r-gol.com


Category	Information
Purpose and basis of processing	<p>The personal data of the Reporting Person are processed: a) in order to verify the Report and to take follow-up actions in connection with the Report. The basis for the processing of Data is Article 6(1)(c) of the GDPR (legal obligation), b) In some cases, the basis for the processing of Data is Article 6(1)(a) of the GDPR, i.e. your voluntary and explicit consent to the processing of the Data, including the disclosure of your personal data. c) In the case of the provision of special categories of Data (e.g. concerning health) in the Application, the legal basis for the processing of the Data is, depending on the circumstances, Article 9(2)(b) of the GDPR (processing necessary for the fulfilment of obligations and the exercise of specific rights in the field of labour law, social security and social protection), Article 9(2)(f) of the GDPR (processing necessary to determine, assertion or defence of legal claims) or Article 9(2)(g) of the GDPR (processing necessary for reasons of important public interest). d) in order to establish, pursue or defend claims, which constitutes a legitimate interest of the Administrator. The grounds for the processing of the Data are Article 6(1)(f) of the GDPR or Article 9(2)(f) of the GDPR.</p>
Data recipients	<p>1. The data may be transferred to entities providing services to the Administrator, including the provider of the Ethics Line application, providers of IT services and solutions, external advisors, auditors and/or experts, entities providing legal services (legal advisors). Limited personal data may also be disclosed to Innova Capital <u>Sp. z o.o.</u> (with its registered office in Rondo 1, Rondo ONZ 1, 00-384 Warszawa, Poland) for reporting purposes. As a rule, however, Personal Data related to the Report is processed only by persons authorized to do so.</p>
Period of Data Processing	<p>- Personal data that are not relevant to the processing of the Application are not collected, and in the event of accidental collection, they are immediately deleted. The deletion of such personal data shall take place within 14 days from the moment of determining that they are not relevant to the case. – Personal data processed in connection with the receipt of the Notification and taking follow-up actions, as well as documents related to this Application, are stored by the Administrator for a period of 5 years after the end of the calendar year in which the follow-up activities were completed, or after the end of the proceedings initiated by these activities. – Personal data and other information in the internal report register are stored for a period of 5 years after the end of the calendar year in which the follow-up activities were completed, or after the completion of the proceedings initiated by these activities. – Personal data may be stored for a longer period if continued storage is necessary for the establishment, exercise, or defence of any legal claim. – If a Application is dismissed as manifestly unfounded, personal data will be deleted as soon as possible and no later than 2 months from the conclusion of the case.</p>
Your rights	<p>Due to the fact that the Data Controller processes the Data, you have the following rights: to object to the processing of the Data, to request access to the Data, to rectify it, delete it or to limit the processing and the right to transfer the Data. The possibility of exercising the above rights may depend on the basis for processing a given category of Data. In addition, to the extent that the Administrator processes the Data on the basis of consent, you have the right to withdraw it at any time by written contact or via e-mail (contact details are indicated in the "Data Administrator" section above). The withdrawal of consent does not affect the</p>

Category	Information
	lawfulness of the processing that took place before the withdrawal of consent. You also have the right to lodge a complaint with the supervisory authority (i.e. the Danish Data Protection Agency, Carl Jacobsens Vej 35 2500 Valby, Denmark – www.datatilsynet.dk)).
Voluntary provision of personal data	Providing data is necessary to process the Application.

Information on the processing of personal data of the person to whom the Report relates, a witness, a person submitting explanations

Category	Information
Data Controller	The Data Controller of your personal data ("Data") processed in connection with following up on and investigating a report on the basis of the Internal Reporting Procedure ("Application") is Unisport A/S (with its registered office in Bådehavnsvej 38, 2450 København SV). R-GOL Sp. z o. o. (with its registered office in Ostróda, Górka 3D (14-100) will be administering the whistleblower scheme system and will accordingly be acting as data processor ("Administrator").
Data Protection Officer	The Administrator has appointed a Data Protection Officer who can be contacted in matters related to the protection of personal data: - in writing, to the address of the Administrator's registered office with the note "DPO", - by e-mail, to the address IOD@r-gol.com mailto:IOD@r-gol.com
Purpose and basis of processing	Your personal data is processed: a) for the purpose of verifying and handling the Application in accordance with the applicable Internal Reporting Procedure in the Company. Your personal data is processed in connection with the Reported Infringement in which your personal data was found. We process this data in order to clarify a potential Violation of Law. We may ask you for clarifications, additional questions about your Report, and ask you to send us any documents or information that will be necessary to clarify your Report. b) In the event that you provide special categories of data (e.g. concerning health) in the Application, the legal basis for the processing of the Data is, depending on the circumstances, Article 9(2)(b) of the GDPR (processing necessary for the fulfilment of obligations and the exercise of specific rights in the field of labour law, social security and social protection) or Article 9(2)(f) of the GDPR (processing necessary to determine assertion or defence of legal claims) or Article 9(2)(g) of the GDPR (processing necessary for reasons of important public interest). c) in order to establish, pursue or defend claims, which constitutes a legitimate interest of the Administrator. The grounds for the processing of the Data are Article 6(1)(f) of the GDPR or Article 9(2)(f) of the GDPR.
Data recipients	The data may be transferred to entities providing services to the Administrator, including the provider of the Ethics Line application, providers of IT services and solutions, external advisors, auditors and/or experts, entities providing legal services (legal advisors). Limited personal data may also be disclosed to Innova

Category	Information
	Capital Sp. z o.o. (with its registered office in Rondo 1, Rondo ONZ 1, 00-384 Warszawa, Poland) for reporting purposes. As a rule, however, Personal Data related to the Report is processed only by persons authorized to do so.
Period of Data Processing	Personal data will be stored for a period of 5 years after the end of the calendar year in which the follow-up activities were completed, or after the completion of the proceedings initiated by these activities. – Personal data may be stored for a longer period if continued storage is necessary for the establishment, exercise, or defence of any legal claim. – If a Application is dismissed as manifestly unfounded, personal data will be deleted as soon as possible and no later than 2 months from the conclusion of the case.
Your rights	You have the right to access the content of your data, with the proviso that the provision of Article 15(1)(g) of the GDPR regarding the provision of information about the source of personal data collection does not apply, unless the reporting person does not meet the conditions indicated in Article 6 or has expressly consented to such transfer. - You have the right to rectify your personal data, delete it in cases provided for by law and limit processing. - You have the right to lodge a complaint with the supervisory authority - Danish Data Protection Agency (Carl Jacobsens Vej 35 2500 Valby, Denmark – www.datatilsynet.dk), if you believe that the processing of your personal data violates the provisions of the GDPR.

Signed by:


Signed by:
