
Procedure for Reporting Irregularities, Feedback, Complaints, and Ethical Violations

IWS Sp. z o.o.

1. Purpose of the Procedure

The purpose of this procedure is to provide a safe, confidential, and effective way to report any concerns, feedback, or suspected violations related to:

- Discrimination, bullying, harassment
- Child labor or forced labor
- Violations of labor law, health and safety, ethics, or company policies
- Financial misconduct, corruption, or conflicts of interest
- Any other unethical or inappropriate behavior inconsistent with IWS values

2. Who Can Report

- Employees (at any level)
- Contractors, suppliers, and business partners
- Third parties with a relationship to the company

3. Reporting Channels

a) Direct Reporting to the Management Board

- In-person meeting (upon request)
- Email: zarzad@iwslogging.com
- Written report in a sealed envelope marked “Confidential – To the Management Board”

b) Anonymous Reporting

- Anonymous form available in the office or online (if implemented)
- Physical drop-box located in a common area
- Letter sent without personal identification

4. Confidentiality and Protection of the Reporter

- All reports are treated as confidential
- No negative consequences for reporting in good faith
- The Management Board is committed to protecting the identity of the reporter (if disclosed)
- Retaliation against reporters is strictly prohibited and considered a serious ethical breach

5. Investigation Process

Step	Description
1. Registration	The report is logged and acknowledged (if not anonymous)
2. Preliminary Review	Assessment of validity and scope
3. Investigation	Interviews, document review, consultation with relevant parties
4. Resolution	Implementation of corrective, disciplinary, or systemic actions
5. Feedback	Reporter is informed of the outcome (if possible)

6. Timelines

- Preliminary review: within 7 business days
- Investigation: within 30 business days
- Feedback: within 5 days after resolution

7. Management Commitment

The Management Board of IWS Sp. z o.o. commits to:

- Conducting investigations with diligence and impartiality
- Regularly reviewing the effectiveness of this procedure
- Promoting a culture of openness, respect, and accountability