

## **REGULATIONS ON INTERNAL AND EXTERNAL REPORTING, SETTING OUT PROCEDURES FOR REPORTING IRREGULARITIES AND PROTECTING REPORTING PERSONS**

### **Chapter I**

#### **GENERAL PROVISIONS**

##### **§ 1**

These Regulations on internal and external reporting of breaches of law and the taking of follow-up actions at Centro-chem sp. z o.o. sp.k., hereinafter referred to as the “Regulations”, are hereby introduced.

##### **§ 2**

1. The purpose of these Regulations is, in particular, to define:
  - 1) breaches of law subject to reporting under the provisions of the Regulations;
  - 2) persons authorised to make an internal report;
  - 3) the rules for receiving and processing internal reports, including follow-up actions;
  - 4) the role, scope of tasks and obligations of participants;
  - 5) the rules for maintaining the confidentiality of the identity of persons entitled thereto;
  - 6) the protection of eligible persons against retaliatory actions.
2. The rules set out in these Regulations neither prejudice nor limit the obligation to notify competent state authorities in accordance with their respective powers, in particular where there is a justified suspicion that a criminal offence has been committed.

##### **§ 3**

Whenever these Regulations refer to:

- 1) **follow-up action** - this shall mean action taken by the employer to assess the accuracy of the allegations contained in the report and, where appropriate, to counteract the breach of law that is the subject of the report, including through an internal investigation, explanatory proceedings, bringing charges, action taken to recover financial resources, or closing the procedure for receiving and verifying reports;
- 2) **retaliatory action** - this shall mean any direct or indirect act or omission caused by a report or public disclosure that violates or may violate the rights of the reporting person, or causes or may cause damage to the reporting person;
- 3) **information on a breach of law** - this shall mean information, including a reasonable suspicion, concerning an actual or potential breach of law which has occurred or is likely to occur in the organisation in which the reporting person works or has worked, or in another organisation with which the reporting person maintains or has maintained contact in a work-related context, or concerning an attempt to conceal such breach of law;
- 4) **feedback** - this shall mean the provision to the reporting person of information on the follow-up actions planned or taken and the reasons for such actions;

- 5) **work-related context** - this shall mean the entirety of circumstances related to an employment relationship or another legal relationship constituting the basis for the performance of work, within which information on a breach of law was obtained;
- 6) **person concerned by the report** - this shall mean a natural person, a legal person, or an organisational unit without legal personality to which the law grants legal capacity, indicated in the report or public disclosure as the person who committed the breach of law or with whom such person is associated;
- 7) **person assisting in making a report** - this shall mean a natural person who assists the reporting person in making a report or public disclosure in a work-related context;
- 8) **person associated with the reporting person** - this shall mean a natural person who may experience retaliatory actions, including a co-worker or family member of the reporting person;
- 9) **employer** - this shall mean an employer within the meaning of Article 3 of the Act of 26 June 1974 – the Labour Code (Journal of Laws of 2020, item 1320, and of 2021, item 1162);
- 10) **employee** - this shall mean an employee within the meaning of Article 2 of the Act of 26 June 1974 – the Labour Code and a temporary employee within the meaning of Article 2(2) of the Act of 9 July 2003 on the Employment of Temporary Workers (Journal of Laws of 2019, item 1563);
- 11) **report** - this shall mean an internal report or an external report;
- 12) **internal report** - this shall mean the communication of information on a breach of law to the employer;
- 13) **external report** - this shall mean the communication of information on a breach of law by the person concerned by the report;
- 14) **authorised person** - this shall mean the employee or employees holding the employer's written authorisation to receive and verify internal and external reports and to take follow-up actions, as well as to process the personal data of the persons referred to in the internal report;
- 15) **Directive** - this shall mean Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (OJ EU L 305, p. 17);
- 16) **GDPR** - 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) (OJ EU L 119, p. 1, as amended).

## Chapter II

### SUBJECTIVE AND OBJECTIVE SCOPE OF THE ORDER

#### § 4

1. The subject matter of a report may be information on a breach of law consisting in an act or omission that is unlawful or aimed at circumventing the law, concerning:
  - 1) public procurement;
  - 2) financial services, products and markets;
  - 3) prevention of money laundering and terrorist financing;
  - 4) product safety and compliance;
  - 5) transport safety;
  - 6) environmental protection;
  - 7) radiation protection and nuclear safety;

- 8) food and feed safety;
  - 9) animal health and welfare;
  - 10) public health;
  - 11) consumer protection;
  - 12) protection of privacy and personal data;
  - 13) security of networks and information systems;
  - 14) the financial interests of the European Union;
  - 15) the internal market of the European Union, including competition and state aid rules, as well as corporate taxation.
2. In addition to the information on breaches of law indicated above, the employer also permits internal reports to be made in the case of:
    - 1) mobbing or discrimination;
    - 2) corruption;
    - 3) breaches of ethical standards.

## **§ 5**

1. The persons entitled to make an internal report in a work-related context are:
  - 1) an employee;
  - 2) persons whose employment relationship has been terminated;
  - 3) job candidates participating in a recruitment process prior to the conclusion of a contract;
2. The provisions of these Regulations shall also apply accordingly to a person assisting the reporting person in making an internal report.

## **§ 6**

1. The provisions of these Regulations shall not apply if:
  - 1) the internal report was not made in a work-related context or the person acted in bad faith;
  - 2) the information on the breach of law does not concern the public interest or a broader group of persons, or concerns solely the reporting person's individual interest or rights;
  - 3) it was made by the perpetrator of the breach of law who derives legal benefits for themselves from making the internal report;
  - 4) the external report was made in a context unrelated to the activity of the person concerned, or the reporting person acts in bad faith.
2. An anonymous report shall be examined in accordance with the provisions of the Regulations.

### Chapter III

#### ENTITIES (PERSONS) AUTHORISED TO RECEIVE INTERNAL REPORTS AND TAKE FOLLOW-UP ACTIONS

##### § 7

1. The entity authorised by the employer to receive internal and external reports is the Company's Commercial Proxy, and in the event of the dismissal of the Commercial Proxy, the Director.
2. The above-mentioned Employees perform the tasks specified in the Regulations.

##### § 8

In justified cases, internal reports may be subject to explanatory proceedings conducted by a Team appointed by the Commercial Proxy.

### Chapter IV

#### MAKING INTERNAL AND EXTERNAL REPORTS AND THE RULES FOR THEIR RECEIPT

##### § 9

1. An internal and external report may be made electronically to the following email address: [compliance@centro-chem.pl](mailto:compliance@centro-chem.pl) or in writing sent to the address of Centro-chem sp. z o.o. sp.k., Turka 141b, 20-258 Lublin.
2. An internal report may be made anonymously or with the reporting person's details provided. The report should include, in particular:
  - 1) the details of the person/persons who committed the breach of law;
  - 2) a description of the breach of law and the date, place and circumstances of the incident;
  - 3) information whether the reporting person consents to the disclosure of their identity, if known.
3. The reporting person may attach to the internal report evidence supporting the described breach of law and a list of witnesses to the described breach of law.

##### § 10

1. Upon receipt of an internal report, the authorised person shall register it, carry out a preliminary formal and substantive verification, and within 7 days of receiving the report shall confirm receipt to the reporting person and inform them whether they will benefit from protection against retaliatory actions. If the report concerns the authorised person, they shall be obliged, within 3 days, to provide information on the report to the persons managing the company.
2. The obligation to confirm receipt of the report exists provided that the reporting person has supplied contact details enabling such confirmation to be delivered.

3. If it is necessary to obtain additional information relating to the internal report received, the authorised person may contact the reporting person via the contact details provided at any stage of the case.

## **Chapter V**

### **MAKING INTERNAL AND EXTERNAL REPORTS AND THE RULES FOR THEIR RECEIPT**

#### **§ 11**

1. After confirming receipt of the internal report, the authorised person shall review the internal report in order to determine the merits of the circumstances indicated, shall, exercising due diligence, take the follow-up actions provided for in the Regulations, and shall provide feedback to the reporting person.
2. Feedback shall be provided to the reporting person within 3 months from the date of receipt of the report or within 3 months from the date of confirmation of receipt of the report, if such confirmation took place.
3. The feedback shall include, in particular, information on the follow-up actions planned or taken, the finding or absence of a finding of breaches of law, and any measures that have been or will be applied in response to the established breaches of law.
4. In justified cases, the actions referred to in section 1 may be entrusted to a team for handling internal reports appointed by the employer.

#### **§ 12**

1. Verification of the merits of an internal report shall take place within explanatory proceedings, taking into account the type and nature of the report, subject to the principles of impartiality, due diligence, and confidentiality of identity.
2. At the request of the person authorised to receive and examine reports of breaches, each employee is obliged to provide the necessary information or make available the requested documents required to establish all the circumstances of the internal report under examination.
3. Each employee is obliged to cooperate to the extent necessary for the explanatory proceedings, in particular by providing the necessary information and appearing at the specified time in order to be heard.
4. In the course of the proceedings, the authorised person is responsible for collecting the documents necessary to establish the merits of the internal report, and the actions taken shall be recorded in the form of an official note.
5. Minutes shall be drawn up from the hearing of employees summoned to provide explanations.
6. Persons participating in the explanatory proceedings, regardless of the nature of such participation, are obliged to keep confidential all information learned in the course of the proceedings. The obligation of confidentiality shall continue after the proceedings have ended.

### **§ 13**

1. After verifying the merits of the internal report and assessing the accuracy of the information on the breach of law indicated in its content, the explanatory proceedings shall conclude with the preparation of final information:
  - 1) confirming the accuracy of the information on the breach of law;
  - 2) not confirming the accuracy of the information on the breach of law.
2. The final information on the report shall include, in particular, a description of the breach of law, the findings made during the explanatory proceedings, information as to the merits of the internal report, and, in the case of well-founded reports, recommendations regarding appropriate actions in relation to the person concerned by the report and recommendations aimed at eliminating similar breaches of law in the future.
3. After becoming acquainted with the final information on the internal report, the employer shall decide on measures aimed at eliminating the established breaches of law and preventing their recurrence, including, in particular, actions provided for by labour law, organisational changes, control measures, or notification of the competent authorities.

## **Chapter VI**

### **DATA PROTECTION, RULES FOR MAINTAINING CONFIDENTIALITY OF IDENTITY, AND HANDLING OF DOCUMENTATION**

### **§ 14**

1. The personal data of the reporting person and of the person to whom the internal report relates shall be subject to legal protection in accordance with the provisions on personal data protection.
2. The personal data of the reporting person and other data enabling their identity to be established shall not be disclosed unless with the express consent of the reporting person, subject to situations where disclosure of the reporting person's identity is required under generally applicable law.
3. The reporting person shall each time be informed of the circumstances in which disclosure of their identity will become necessary, e.g. in the event of criminal proceedings.

### **§ 15**

In connection with the receipt and verification of internal reports, the taking of follow-up actions, and the processing of the personal data of the persons referred to in the internal report, authorised persons are obliged to treat all reports with due seriousness and diligence in a confidential manner and, when examining them, to be guided by the principle of impartiality and objectivity.

### **§ 16**

Documentation collected as a result of an accepted internal report:

- 1) may not be made available or disseminated in any manner, except where the obligation to provide it results from provisions of law;

2) shall be protected as provided for personal data, which applies to all information contained therein, in particular information giving rise to a risk of disclosing the identity of the reporting person and the person concerned by the report;

3) in order to prevent access by unauthorised persons, the documents and IT data carriers contained therein shall be stored in a cabinet in a locked office room to which only authorised persons have access;

#### **§ 17**

Personal data processed in connection with the receipt of a report shall be stored for no longer than 5 years from the date of receipt of the report.

### **Chapter VII**

#### **REGISTER OF INTERNAL AND EXTERNAL REPORTS**

#### **§ 18**

1. A report made on the basis of the provisions of the Regulations shall be registered in the register of reports, for the maintenance of which the employee authorised to receive reports of breaches is responsible.
2. The register of reports shall contain, in particular, data concerning:
  - 1) the case number;
  - 2) the subject matter of the breach;
  - 3) the date the report was made;
  - 4) information on the follow-up actions taken;
  - 5) the date of closure of the case.

#### **§ 19**

The register shall be maintained in compliance with the rules of confidentiality, including the protection of the identity of the reporting person and the person concerned by the report, and the data and information contained therein shall be retained for a period of 5 years from the date of receipt of the report.

### **Chapter VIII**

#### **RETALIATORY ACTIONS**

#### **§ 20**

1. Any unfavourable treatment in a work-related context of a reporting person who has been granted protection under the provisions of these Regulations is prohibited, including the prohibition of applying any retaliatory actions against the reporting person, as well as threats or attempts to apply such actions.
2. Any unfavourable treatment of the reporting person connected with the report made is prohibited, in particular the application of retaliatory actions in the following scope:

- 1) refusal to establish an employment relationship,
- 2) termination of the employment relationship with notice or without notice,
- 3) failure to conclude a fixed-term employment contract following the termination of a probationary employment contract, failure to conclude another fixed-term employment contract, or failure to conclude an indefinite-term employment contract following the termination of a fixed-term employment contract, where the employee had a legitimate expectation that such contract would be concluded,
- 4) reduction of remuneration for work,
- 5) withholding promotion or overlooking the employee for promotion,
- 6) overlooking the employee when granting work-related benefits other than remuneration,
- 7) transferring the employee to a lower position,
- 8) suspension from employee or service duties,
- 9) assigning the employee's existing duties to another employee,
- 10) adverse change of the place of work or working time schedule,
- 11) negative performance appraisal or negative work opinion,
- 12) imposing or applying a disciplinary measure, including a financial penalty, or a measure of a similar nature,
- 13) suspending participation in, or overlooking the employee when selecting participants for, training aimed at improving professional qualifications,
- 14) unjustified referral for a medical examination, including psychiatric examination, where separate provisions provide for the possibility of referring an employee for such examination,
- 15) action aimed at hindering the finding of future employment in a given sector or industry on the basis of an informal or formal sectoral or industry agreement - unless the employer proves that they were guided by objective reasons.

#### **§ 21**

1. The reporting person shall be protected provided that they had reasonable grounds to believe that the information on the breach of law that was the subject of the report was true at the time of making it and that such information constituted information on a breach of law, regardless of whether, in the course of the proceedings, the occurrence of the breach of law was confirmed.
2. Confirmation that retaliatory actions have been applied against the reporting person in connection with the report made constitutes a breach of employee duties and may result in employee liability and criminal liability arising under generally applicable law.
3. In connection with the protection against retaliatory actions being implemented, the employees authorised to receive reports of breaches shall monitor the employment situation of the reporting person.

### **Chapter IX**

#### **PROTECTION OF PERSONS MAKING REPORTS**

#### **§ 22**

Actions taken to protect persons making reports of breaches include, in particular:

- 1) limiting access to information solely to persons authorised within the explanatory

proceedings, as well as within the process of ensuring protection for the reporting person and the person assisting in making the report,

2) obtaining from persons authorised to access the information written declarations undertaking to maintain the confidentiality of information obtained in the explanatory proceedings or in the process of protecting the reporting person and the person assisting in making the report,

3) penalising persons who have been proven not to have complied with the undertaking referred to above, in accordance with the Work Regulations.

### **§ 23**

The person making the report shall each time be informed of the circumstances in which disclosure of their identity will become necessary, e.g. in the event of criminal proceedings.

## **Chapter XII**

### **FINAL PROVISIONS**

#### **§ 24**

1. The Commercial Proxy of Centro-chem sp. z o.o. sp.k. shall be responsible for ensuring the implementation of the procedure, including ensuring the resources necessary for the performance of the tasks arising from this procedure.
2. The Commercial Proxy shall grant written authorisation for the processing of personal data for the purpose of receiving and verifying reports, taking follow-up actions, and processing the personal data of reporting persons. Authorised persons shall be obliged to maintain confidentiality.
3. At Centro-chem sp. z o.o. sp.k., technical and organisational solutions shall be applied to ensure that the personal data of the reporting person are stored separately from the document or other information carrier containing the report, including, where appropriate, the removal from the content of the document or other information carrier, immediately upon receipt, of all personal data of the reporting person.

#### **§ 25**

These Regulations shall enter into force on the date of signature.

Olga Krzyżanowska

Commercial Proxy