

# **Reporting Policy for Irregularities**

## **Internal and External Reporting Regulations, Establishing Procedures for Reporting Irregularities and Protecting Whistleblowers**

### **Chapter I**

#### **GENERAL PROVISIONS**

##### **§ 1**

The internal and external reporting regulations for violations of the law and subsequent actions at Centro-chem sp. z o.o. sp.k. are hereby introduced, hereinafter referred to as the "Regulations."

##### **§ 2**

1. The purpose of these Regulations is to specifically define:
  - 1) the legal violations subject to reporting under the Regulations;
  - 2) the persons authorized to make internal reports;
  - 3) the principles for accepting and processing internal reports, including subsequent actions;
  - 4) the roles, tasks, and responsibilities of participants;
  - 5) the principles for maintaining the confidentiality of the identities of authorized persons;
  - 6) the protection of authorized persons from retaliatory actions.
2. The principles contained in these Regulations do not infringe upon or limit the obligation to notify the appropriate state authorities in accordance with their competences, especially in cases of justified suspicion of committing a crime.

##### **§ 3**

Whenever the Regulations refer to:

- 1) **Subsequent action** – means action taken by the employer to assess the veracity of the allegations contained in the report and, where appropriate, to prevent the reported violation of the law, including through internal investigation, explanatory proceedings, filing charges, actions taken to recover financial resources, or closing the report acceptance and verification procedure;
- 2) **Retaliatory action** – means any direct or indirect act or omission that is prompted by a report or public disclosure and that violates or may violate the rights of the reporting person or causes or may cause harm to the reporting person;
- 3) **Information about a violation of the law** – means information, including a reasonable suspicion, regarding an actual or potential violation of the law that occurred or is likely to occur in the organization where the reporting person works or worked, or in another organization with which the reporting person is or was in contact in a work-related context, or concerning an attempt to conceal such a violation of the law;
- 4) **Feedback** – means providing the reporting person with information about planned or taken subsequent actions and the reasons for such actions;

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- 5) **Work-related context** – means all circumstances related to the employment relationship or other legal relationship forming the basis for the provision of work, under which information about a violation of the law was obtained;
- 6) **The person concerned by the report** – means a natural person, legal person, or organizational unit without legal personality, to which the law grants legal capacity, indicated in the report or public disclosure as the person who committed the violation of the law or with whom that person is connected;
- 7) **The person assisting in making the report** – means a natural person who assists the reporting person in making the report or public disclosure in a work-related context;
- 8) **The person connected with the reporting person** – means a natural person who may experience retaliatory actions, including a colleague or family member of the reporting person;
- 9) **Employer** – means the employer as defined in Art. 3 of the Act of June 26, 1974 – Labor Code (Dz. U. of 2020, item 1320, as amended);
- 10) **Employee** – means the employee as defined in Art. 2 of the Act of June 26, 1974 – Labor Code, and a temporary worker as defined in Art. 2 point 2 of the Act of July 9, 2003, on the employment of temporary workers (Dz. U. of 2019, item 1563);
- 11) **Report** – means an internal or external report;
- 12) **Internal report** – means providing information about a violation of the law to the employer;
- 13) **External report** – means providing information about a violation of the law by the person concerned by the report;
- 14) **Authorized person** – means an employee or employees with written authorization from the employer to accept and verify internal and external reports and to take subsequent actions, as well as to process personal data of persons mentioned in the internal report;
- 15) **Directive** – means Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law (OJ L 305, p. 17);
- 16) **GDPR** – means Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 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 L 119, 2016, p. 1, as amended).

## Chapter II

### SUBJECT AND SCOPE OF THE REGULATIONS

#### § 4

1. The subject of a report may be information about a violation of the law, involving actions or omissions contrary to the law 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) radiological protection and nuclear safety;
  - 8) food and feed safety;
  - 9) animal health and welfare;

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- 10) public health;
  - 11) consumer protection;
  - 12) privacy and data protection;
  - 13) network and information systems security;
  - 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 the taxation of legal persons.
2. In addition to the aforementioned information about violations of the law, the employer also permits the possibility of making internal reports in cases of:
    - 1) occurrence of bullying or discrimination;
    - 2) occurrence of corruption;
    - 3) violation of ethical standards.

## § 5

1. Persons authorized to make an internal report in a work-related context are:
  - 1) employees;
  - 2) persons whose employment relationship has been terminated;
  - 3) job candidates participating in the recruitment process before the contract is concluded.
2. The provisions of these Regulations apply accordingly to the person assisting the reporting person in making the internal report.

## § 6

1. The provisions of these Regulations do 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 about the violation of the law does not concern the public interest or a broader group of persons, or only concerns the interest or rights of the reporting person;
  - 3) it was made by the perpetrator of the violation of the law, who derives beneficial legal consequences from the internal report;
  - 4) the external report was made in a context unrelated to the activities of the person concerned, or the reporting person acted in bad faith.

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2. An anonymous report is considered based on the provisions of the Regulations.

### Chapter III

## ENTITIES (PERSONS) AUTHORIZED TO RECEIVE INTERNAL REPORTS AND SUBSEQUENT ACTIONS

#### § 7

1. The entity authorized by the employer to receive internal and external reports is the company's Proxy, and in the case of the Proxy's dismissal, the Director.
2. The aforementioned employees perform tasks specified in the Regulations.

#### § 8

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

### Chapter IV

## MAKING INTERNAL AND EXTERNAL REPORTS AND THE PRINCIPLES OF THEIR ACCEPTANCE

#### § 9

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

#### § 10

1. After receiving the internal report, the authorized person registers it, performs a preliminary formal and substantive verification, and within 7 days of receiving the report, confirms its receipt to the reporting person and informs them whether they will be protected against retaliatory actions. If the report concerns the authorized person, they are required to inform the company's management within 3 days.
2. The obligation to confirm the receipt of the report exists if the reporting person provided contact details that allow for the confirmation to be sent.
3. If it is necessary to obtain additional information related to the received internal report, the authorized person may contact the reporting person through the provided contact details at any stage of the matter.

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## Chapter V

### MAKING INTERNAL AND EXTERNAL REPORTS AND PRINCIPLES OF ACCEPTING THEM

#### § 11

1. After confirming the receipt of the internal report, the authorized person reviews the internal report to determine the validity of the stated circumstances, undertakes the subsequent actions provided for in the Regulations with due diligence, and provides feedback to the reporting person.
2. Feedback to the reporting person should be provided within 3 months from the date of receipt of the report or within 3 months from the date of confirmation of the receipt of the report, if confirmation took place.
3. Feedback includes information about the actions planned or taken to assess the veracity of the allegations and, where applicable, actions taken to address the violation of the law reported by the reporting person.
4. In justified cases, the actions referred to in paragraph 1 may be entrusted to a team for handling internal reports appointed by the employer.

#### § 12

1. Verification of the validity of an internal report is conducted as part of an investigative procedure, taking into account the type and nature of the report, and with due regard for principles of impartiality, due diligence, and confidentiality of identity.
2. Upon request by the person authorized to receive and review reports of violations, any employee is obliged to provide the necessary information or make requested documents available, as needed to determine all circumstances related to the internal report under review.
3. Every employee is obliged to cooperate to the extent necessary for the investigative procedure, especially by providing necessary information and appearing at the specified time for their hearing.
4. During the procedure, the authorized person is responsible for collecting documents necessary to determine the validity of the internal report and records the actions taken in the form of a service note.
5. A protocol is prepared for the hearing of employees summoned to provide explanations.
6. Persons involved in the investigative procedure, regardless of the nature of their participation, are obliged to maintain confidentiality of all information they learn during the procedure. The obligation to maintain confidentiality continues even after the procedure has concluded.

#### § 13

1. After verifying the validity of the internal report and assessing the truthfulness of the information about the legal violation indicated therein, the investigative procedure concludes with the preparation of a final report:
  - 1) confirming the truthfulness of the information about the legal violation;
  - 2) not confirming the truthfulness of the information about the legal violation.
2. The final report on the internal report includes, in particular, a description of the legal violation, findings made during the investigative procedure, information on the validity of the internal report, and, in the case of valid reports, recommendations for appropriate actions towards the person the report concerns and recommendations for eliminating similar legal violations in the future.

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3. After reviewing the final report on the internal report, the employer makes decisions regarding actions aimed at eliminating identified legal violations and preventing their recurrence, including actions provided for by labor law, organizational changes, control measures, or notification of appropriate authorities.

## **Chapter VI**

### **DATA PROTECTION, PRINCIPLES OF CONFIDENTIALITY OF IDENTITY, AND DOCUMENT HANDLING**

#### **§ 14**

1. Personal data of the reporter and the person whom the internal report concerns are protected by law in accordance with personal data protection regulations.
2. The personal data of the reporter and other data allowing the determination of their identity are not disclosed unless with the explicit consent of the reporter, except in situations where disclosure of the reporter's identity is required by generally applicable law.
3. The reporter must be informed each time about the circumstances in which their identity disclosure becomes necessary, e.g., in the case of criminal proceedings.

#### **§ 15**

In connection with the acceptance and verification of internal reports, follow-up actions, and processing of personal data of persons mentioned in the internal report, authorized persons are obliged to treat all reports with due seriousness and diligence in a confidential manner, and when considering them, to adhere to the principles of impartiality and objectivity.

#### **§ 16**

Documentation collected as a result of an accepted internal report:

- 1) cannot be made available or disseminated in any way, except when its transfer is required by law;
- 2) is subject to protection provided for personal data, which applies to all information contained therein, especially those posing a risk of disclosing the identity of the reporter and the person the report concerns;
- 3) to prevent access by unauthorized persons, documents and electronic data carriers contained therein are stored in a cabinet in a locked office room, accessible only to authorized persons.

#### **§ 17**

Personal data processed in connection with the acceptance of a report are stored for no longer than 5 years from the date of the report's acceptance.

## **Chapter VII**

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

#### **§ 18**

1. Reports made based on the Regulations are registered in the register of reports, for which the employee authorized to receive reports of violations is responsible.
2. The register of reports collects, in particular, data concerning:

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- 1) case number;
- 2) subject of the violation;
- 3) date of the report;
- 4) information on follow-up actions taken;
- 5) date of case conclusion.

#### § 19

The register is maintained in accordance with confidentiality principles, including the protection of the reporter's identity and the person the report concerns, and data and information contained therein are stored for a period of 5 years from the date of report acceptance.

## Rozdział VIII RETALIATORY ACTIONS

#### § 20

1. Any adverse treatment in the work context of the reporter, who is granted protection under the Regulations, is prohibited, including any retaliatory actions, threats, or attempts thereof against the reporter.
2. Any adverse treatment of the reporter related to the report made is prohibited, in particular retaliatory actions concerning:
  - 1) refusal to establish an employment relationship,
  - 2) termination or dismissal without notice,
  - 3) non-renewal of a fixed-term employment contract after a probationary period, non-renewal of a subsequent fixed-term employment contract, or non-conclusion of a permanent employment contract, after the end of a fixed-term contract, if the employee had a justified expectation of such a contract,
  - 4) reduction of remuneration,
  - 5) withholding promotion or overlooking in promotions,
  - 6) overlooking in granting other work-related benefits,
  - 7) transferring the employee to a lower position,
  - 8) suspension from work duties,
  - 9) transferring current work duties to another employee,
  - 10) adverse changes in the place or schedule of work,
  - 11) negative assessment of work results or negative opinion about work,
  - 12) imposition or application of disciplinary measures, including fines or similar measures,
  - 13) withholding participation or omission in selection for professional development training,
  - 14) unjustified referral for medical examination, including psychiatric examination, if separate regulations provide for such a possibility,
  - 15) actions aimed at hindering future employment in the sector or industry based on informal or formal sector or industry agreements, unless the employer proves that they acted for objective reasons.

#### § 21

1. The reporter is protected provided that they had reasonable grounds to believe that the information about the legal violation was true at the time of reporting and that such information

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constitutes information about a legal violation, regardless of whether the violation was confirmed during the procedure.

2. Confirmation of retaliatory actions against the reporter related to the report constitutes a violation of employee duties and may result in employee liability and criminal liability under generally applicable law.
3. In connection with the protection against retaliatory actions, employees authorized to receive reports of violations monitor the employment situation of the reporter.

## **Chapter IX**

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

#### **§ 22**

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

- 1) restricting access to information only to authorized persons within the investigative procedure and the process of ensuring protection for the reporter and the person assisting in making the report,
- 2) obtaining written statements from authorized persons about the obligation to maintain confidentiality of information obtained in the investigative procedure or in the process of protecting the reporter and the person assisting in making the report,
- 3) punishing persons proven to have violated the confidentiality obligation as mentioned above, in accordance with the work regulations.

#### **§ 23**

The reporter must be informed each time about the circumstances in which their identity disclosure becomes necessary, e.g., in the case of criminal proceedings.

## **Chapter XII**

### **FINAL PROVISIONS**

#### **§ 24**

1. The Deputy Manager of Centro-chem Ltd. is responsible for ensuring the implementation of the procedure, including ensuring the resources necessary to perform the tasks arising from this procedure.
2. The Deputy Manager issues written authorization for the processing of personal data for accepting, verifying reports, taking follow-up actions, and processing personal data of reporters. Authorized persons are obliged to maintain confidentiality.
3. Centro-chem Ltd. applies technical and organizational solutions ensuring the separate storage of personal data of the reporter from the document or other information carrier containing the report, including, where appropriate, the immediate removal of all personal data of the reporter from the document or other information carrier after their receipt.

#### **§ 25**

The Regulations come into effect upon signing.

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