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INTERNAL
REPORTING
REGULATIONS



Version 2.0
effective from
20 August 2024



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INTRODUCTION


These “Internal Reporting Regulations” version 2.0 (hereinafter referred to as the “**Regulations**”) have been adopted by the Company CELL-FAST Spółka z ograniczoną odpowiedzialnością (CELL-FAST, Limited liability company) based in Stalowa Wola in performance of the obligations arising from Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law, and the obligations arising from the national act of 14 June 2024 on the protection of whistleblowers and other relevant national regulations in order to ensure the possibility of making internal reports regarding breaches of law and to protect persons reporting breaches of law (whistleblowers).

The **Regulations** were established after consultation with employee representatives selected in accordance with the procedure adopted by CELL-FAST Spółka z ograniczoną odpowiedzialnością.

The **Regulations** shall enter into force after 7 days from the date of their announcement to the Persons Performing Work in the manner adopted in the Company, i.e. on 20 August 2024.


The **Regulations** constitute an internal act of the Company and do not exclude the application of the provisions of the Work Regulations, Ethical Policy, or the provisions of generally applicable law.

The **Regulations** were adopted by resolution of the Management Board number [•] of 13 August 2024.

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§ 1 TERMS & DEFINITIONS

1. Whenever these **Regulations** refer to one of the following expressions, it shall be understood as follows:
 - 1) “**Contact Address**” means the correspondence address or e-mail address indicated by the Whistleblower as the address to contact them at;
 - 2) “**Business Days**” mean every calendar day excluding Saturdays and public holidays within the meaning of the Act of 18 January 1951 on public holidays (Journal of Laws 2020.1920, consolidated text of 2 November 2020, as amended);
 - 3) “**Follow-up Action**” means an action taken by the Company to assess the truthfulness of the information contained in the Report and to counteract the infringement of law that is the subject of the Report, in particular through an Initial Analysis of the Report, an internal investigation, an Investigative Proceeding, the initiation of an audit or administrative proceedings, the filing of an indictment, an action taken to recover funds or the closure of the procedure carried out as part of the internal procedure for reporting infringements of law and taking follow-up actions; “**Retaliatory Action**” means a direct or indirect act or omission in a work-related context that is caused by a Report or an External Report or a Public Disclosure and that violates or is likely to violate the rights of the Whistleblower or causes or is likely to cause harm to the Whistleblower, including the wrongful initiation of proceedings against the Whistleblower;
 - 4) “**Information on an Infringement of Law**” means information, including a reasonable suspicion, regarding an actual or potential infringement of the law that has occurred or is likely to occur in a Company in which the Whistleblower: participated in a recruitment process or other negotiations preceding the conclusion of a contract, or works or has worked, or with which the Whistleblower maintains or has maintained contact in a work-related context, or information regarding an attempt to conceal such an infringement of the law; “**Feedback**” means information provided to the Whistleblower about Follow-up Actions planned or taken and the reasons for such Follow-up Actions;
 - 5) “**Work-related context**” means past, present or future activities related to the performance of work under an employment relationship or other legal relationship

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constituting the basis for the provision of work or services or the performance of a function in or for the Company, within the framework of which information about an infringement of the law was obtained and there is a possibility of experiencing Retaliatory Actions; **“Infringement”** means a set of circumstances that exist or may reasonably be expected to occur or an event that has occurred or may reasonably be expected to occur, constituting an existing or potential infringement of law that has occurred or is likely to occur in the Company in which the Whistleblower performs work, to the extent specified in § 2 sec. 2 of the Regulations;

- 6) **“Public Authority”** means the supreme and central government administration bodies, local government administration bodies, local government unit bodies, other state bodies and other entities performing public administration tasks by operation of law, competent to undertake Follow-up Actions in the areas indicated in § 2 sec. 2 of the Regulations;
- 7) **“Person Concerned by the Report”** - a natural person, legal person or organisational unit without legal personality, to whom the law grants legal capacity, indicated in the Report, or External Report or Public Disclosure as the person who committed the Infringement of Law, or as a person with whom the person who committed the Infringement of Law is associated;
- 8) **“Person Assisting in Submitting the Report”** means an individual who assists the Whistleblower in making the Report, External Report or Public Disclosure in a Work-related context and whose assistance should not be disclosed;
- 9) **“Person Associated with the Whistleblower”** should be understood as a natural person who may experience Retaliatory Actions, including a co-worker or the closest person to the Whistleblower within the meaning of Article 115 § 11 of the Act of 6 June 1997 - the Penal Code (Journal of Laws of 2024, item 17);
- 10) **“Person Performing Work”** should be understood to mean a natural person who is an employee within the meaning of Article 2 of the Act of 26 June 1974 - the Labour Code or 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), employed in the Company or a natural person performing work for the Company on the basis of any other legal relationship, including a civil law contract;
- 11) **“Explanatory Proceedings”** means proceedings conducted in connection with the submitted Report, aimed at determining the truthfulness of the information presented in the Information

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on the Infringement of Law provided in the Report;

- 12) **“President of the Management Board”** means the person holding the position of President of the Management Board of the Company;
 - 13) **“Regulations”** means these Internal Reporting Regulations, version 2.0;
 - 14) **“Company Representative”** means a natural person, a legal person or an organisational unit without legal personality, acting on behalf of the Company;
 - 15) **“Register of Reports / Register”** means the register of internal reports kept by the Company under the principles set out in § 7 of the Regulations;
 - 16) **“Company / CELL-FAST Sp. z o.o.”** - CELL-FAST sp. z o.o. based in Stalowa Wola, with its registered office at the address: ul. Władysława Grabskiego 31, 37-450 Stalowa Wola, for which the registration files are kept by the District Court in Rzeszów, 12th Commercial Division of the National Court Register, entered in the Register of Entrepreneurs of the National Court Register (KRS) under the number: 0000362780, NIP (Tax Identification Number): 8671977246, share capital: PLN 5,000.00, fully paid up,
 - 17) **“Whistleblower”** means any person making a Report or an External Report or a Public Disclosure. The list of persons who may make a Report in relation to the Company is specified in § 2 sec. 3 of the Regulations.
 - 18) **“Public Disclosure”** means making information about an Infringement publicly available;
 - 19) **“Initial Analysis of the Report”** means verification of the content of the Report in terms of the existence of grounds for its consideration in the course of the Explanatory Proceedings, including in particular for the purpose of accepting or refusing to accept the Report for consideration in the course of the Explanatory Proceedings;
 - 20) **“Management Board”** means the Management Board of the Company,
 - 21) **“Report of Infringement / Report”** means the provision of Information about an Infringement of Law by a Whistleblower in the manner specified in the Regulations.
 - 22) **“External Report”** means an oral or written submission of Information about an Infringement of Law to the Commissioner for Human Rights or a Public Authority.
2. Unless the context otherwise requires, Definitions contained in the Regulations that appear in the singular shall include words in the plural and words in the plural shall include words in the singular.


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§ 2 SCOPE OF APPLICATION

1. The standards of conduct towards Whistleblowers specified in the Regulations have been adopted in order to protect persons taking action to report Infringements that are or may be taking place in the Company, as well as Persons Assisting in Submitting the Report and Persons Associated with the Whistleblower.
2. The Regulations apply to all matters related to reporting Infringements that are unlawful or are intended to circumvent the law in the field of:
 - 1) corruption;
 - 2) public procurement;
 - 3) financial services, products and markets;
 - 4) counteracting money laundering and terrorism financing;
 - 5) product safety and compliance with requirements;
 - 6) transport safety;
 - 7) environmental protection;
 - 8) radiological protection and nuclear safety;
 - 9) food and feed safety;
 - 10) animal health and welfare;
 - 11) public health;
 - 12) consumer protection;
 - 13) protection of privacy and personal data;
 - 14) security of networks and IT systems;
 - 15) financial interests of the State Treasury of the Republic of Poland, local government units and the European Union;
 - 16) the internal market of the European Union, including public law principles of competition and state aid and taxation of legal persons;
 - 17) constitutional freedoms and rights of man and citizen - occurring in the relations of an entity with public authorities and not related to the areas indicated in points 1-16.
3. The Regulations apply to:
 - a) Employees of the Company;
 - b) Temporary employees performing work for the Company;


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- c) Persons providing work for the Company on a basis other than an employment relationship, including a civil law contract;
 - d) Business partners of the Company as well as their proxies, shareholders, partners, members of bodies;
 - e) Persons providing work for the Company under the supervision and management of a contractor, subcontractor or supplier of the Company;
 - f) Interns, volunteers and trainees performing work for the Company;
4. The Regulations also apply to natural persons referred to in sec. 1, in the event of reporting or publicly disclosing Information on an Infringement of Law obtained in a work-related context before entering into an employment relationship or other legal relationship constituting the basis for the provision of work or services or performing a function in the Company or on its behalf.
5. The application of the provisions of the Regulations is excluded in the following cases:
- a) If the Information on an Infringement of Law is subject to:
 - a. provisions on the protection of classified information and other information that is not subject to disclosure under the provisions of generally applicable law for reasons of public safety;
 - b. professional secrecy of medical and legal professions;
 - c. secrecy of judicial deliberations;
 - d. criminal proceedings - within the scope of the secrecy of preparatory proceedings and the secrecy of court hearings conducted in camera.
6. If the Information on an Infringement of Law concerns the sphere of procurement in the fields of defence and security within the meaning of Article 7 (36) of the Act of 11 September 2019 - Public Procurement Law (Journal of Laws of 2023, items 1605 and 1720), to which this Act does not apply, offset agreements concluded on the basis of the Act of 26 June 2014 on certain agreements concluded in connection with the implementation of procurement of fundamental importance for state security (Journal of Laws of 2022, item 1218) and other measures taken to protect fundamental or essential state security interests on the basis of Article 346 of the Treaty on the Functioning of the European Union.


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§ 3 INFRINGEMENT REPORTS RECEIVING TEAM

1. Reports are reviewed by the Infringement Reports Receiving Team, appointed by the Management Board.
2. A Person Performing Work who provides a guarantee of making independent decisions and maintaining confidentiality may be the Chairperson or a Member of the Infringement Reports Receiving Team.
3. The Infringement Reports Receiving Team is headed by the Chairperson, who is responsible for the correct, timely and legal performance of the tasks specified in sec. 5, in a manner that ensures confidentiality and protection of personal data. The Chairperson organises and supervises the work of the Infringement Reports Receiving Team. Whenever the Regulations refer to a Member of the Infringement Reports Receiving Team, this shall also be understood to mean the Chairperson of the Infringement Reports Receiving Team. Each Report is reviewed by one member of the Infringement Reports Receiving Team.
4. When a member joins the Infringement Reports Receiving Team, the Company grants them written authorisation to receive and verify Reports, take Follow-up Actions, and maintain the Register of Reports, as well as authorisation to process the personal data of Whistleblowers, Persons Concerned by the Report and third parties indicated in the Report with the content consistent with Appendix No. 1 or Appendix No. 2 to the Regulations.
5. The tasks of the Infringement Reports Receiving Team include:
 - 1) confirming receipt of the Report to the Whistleblower within 7 days of its receipt in a manner appropriate to the manner of receiving the Report, unless the Whistleblower has not provided a Contact Address to which confirmation should be sent;
 - 2) taking Follow-up Actions, including in particular:
 - a) verifying the Report and further communication with the Whistleblower and requesting additional information,
 - b) verifying the Information on an Infringement of Law,
 - c) applying the measures provided for in the event of confirmation of the truthfulness of the Information on an Infringement of Law,

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- d) providing the Whistleblower with Feedback within a period not exceeding 3 months from the date of confirmation of receipt of the Report, or, in the event of failure to provide confirmation to the Whistleblower - within 3 months from the date of making the Report, unless the Whistleblower failed to provide a Contact Address;
 - 3) providing Whistleblowers and Persons Concerned by the Report with access to information within the scope of the Report recognition stage and advice regarding the rights and legal remedies of Whistleblowers against Retaliatory Actions and the rights of Persons Concerned by the Report, as well as the right to use an External Report;
 - 4) material and technical activities related to the operation of internal channels for receiving Reports specified in § 4 of the Regulations, in accordance with the principles set out in the Regulations.
6. Members of the Infringement Reports Receiving Team are obliged to perform the tasks specified in sec. 6 in a manner that ensures the confidentiality and protection of the personal data of Whistleblowers and Persons Concerned by the Report, as well as third parties indicated in the Report, including in particular by:
- a) not disclosing any data or information relating directly or indirectly to the Report or the Whistleblower or Person Concerned by the Report to third parties, including after the termination of the employment relationship or other legal relationship under which they performed this work,
 - b) storing paper documents relating to Reports in office furniture, with additional security measures, such as door locks, ensuring access to these documents only to Members of the Infringement Reports Receiving Team,
 - c) securing access to electronic documents by setting a password for electronic tools (computers/smartphones/tablets, etc.) used to receive and process Reports and not disclosing it to third parties,
 - d) processing personal data to the extent necessary to accept the Report or take any Follow-up Action, which is understood to mean that personal data that are not relevant to the consideration of the report are not collected, and in the event of accidental collection, they are immediately deleted, with the deletion taking place within 14 days from the moment it is determined that they are not relevant to the case,

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- e) processing personal data for a period of 3 years from the end of the calendar year in which the follow-up actions were completed or after the completion of the proceedings initiated by these actions.
7. Members of the Infringement Reports Receiving Team are required, before taking any actions related to the performance of the tasks referred to in sec. 5, to sign a declaration of confidentiality, a template of which constitutes Appendix No. 3 to the Regulations, and to familiarise themselves with and comply with the regulations in force in the Company regarding the protection of personal data.
 8. If the content of the Report indicates that Members of the Infringement Reports Receiving Team may be in any way, directly or indirectly, connected with an action or omission resulting in the Infringement, they are obliged to exclude themselves from taking further action related to the given Report.

§ 4 PROCEDURE FOR SUBMITTING REPORTS OF INFRINGEMENT


1. A Report of Infringement may be submitted by any person indicated in § 2 sec. 3 of the Regulations who provides Information on an Infringement of Law obtained in a work-related context, in the manner specified in the Regulations.
2. Reports of Infringement by Whistleblowers, regardless of their place of work, may be submitted via one of the following contact channels:
 - 1) by mail to the Company's address: ul. Grabskiego 31, 37-450 Stalowa Wola, with the note "Infringement Reports Receiving Team",
 - 2) if the Report concerns members of the Infringement Reports Receiving Team - by mail to the Company's address: ul. Grabskiego 31, 37-450 Stalowa Wola, with the note "Management Board - Report of Infringement".
3. At the request of the Whistleblower, they should be given the opportunity to submit a Report through a direct meeting organised within 7 days from the date of receipt of the Report.

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4. A Report of Infringement should include a description of the Infringement containing at least the following information:
 - 1) the Whistleblower's identifying data;
 - 2) the date and place of the Infringement or the date and place of obtaining the Information on an Infringement of Law,
 - 3) a description of the circumstances or events that, in the Whistleblower's opinion, constitute the Infringement,
 - 4) identification of the entity to which the Report of Infringement relates,
 - 5) identification of any witnesses to the Infringement,
 - 6) all evidence and information available to the Whistleblower that may prove helpful in the process of considering the Reports,
 - 7) the Whistleblower's data and Contact Address, subject to sec. 5.
5. If the Report is made in the form indicated in sec. 3, the Infringement Reports Receiving Team or the President of the Management Board, as appropriate, will ensure, with the Whistleblower's consent, that complete and accurate records of the meeting are kept in a permanent and searchable form.
6. A member of the Infringement Reports Receiving Team or, as appropriate, the President of the Management Board has the right to document the meeting records in one of the following ways:
 - a) recording the conversation in a permanent and searchable form;
 - b) complete and accurate minutes of the meeting prepared by designated staff members of the relevant body.
7. The Whistleblower is allowed to check, correct and supplement the minutes of the meeting. The Whistleblower approves the minutes of the meeting by signing them.

§ 5 EXPLANATORY PROCEEDINGS AND FOLLOW-UP ACTIONS


1. Each Report received is subject to acceptance and verification to the extent specified in the Regulations, with the exception of anonymous Reports, which are not subject to verification. An anonymous Report is understood as a Report in which the Whistleblower did not indicate their name or other data allowing for the unambiguous identification of the Whistleblower.

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2. Members of the Infringement Reports Receiving Team are obliged to exercise all due diligence required by the circumstances and the content of the Report in order to properly consider the Report, explain its basis, obtain the necessary information and take appropriate Follow-up Actions.
3. All Reports of Infringement should be treated with due seriousness and diligence, maintaining objectivity and full confidentiality, in particular regarding the personal data of the Whistleblower and the Persons Concerned by the Report.
4. The Infringement Reports Receiving Team conducts the Explanatory Proceedings while respecting the dignity and good name of the Whistleblower and the Persons Concerned by the Report, as well as Persons Performing Work.
5. Members of the Infringement Reports Receiving Team are obliged to consider all Reports objectively, based on knowledge and life experience appropriate to the given circumstances, and in a free and independent manner.
6. Members of the Infringement Reports Receiving Team will take Follow-up Actions based on all the material collected during the Initial Analysis of the Report and, if conducted, during the Explanatory Proceedings.
7. Reports should be considered in the order in which they are received, unless the importance and nature of the case justify giving special priority to a given case, and in particular any circumstances indicating that immediate conduct of the proceedings would prevent damage or infringement of the Company's interests.
8. Immediately upon receipt of the Report, the Chairperson will appoint a Member of the Infringement Reports Receiving Team or will accept the Report for consideration on their own.
9. The examination of a Report is carried out in two stages:
 - a) Stage 1: Initial Analysis of the Report,
 - b) Stage 2: Explanatory Proceedings.
10. Within 3 Business Days from the date of receipt of the Report, the Chairperson or a Member of the Infringement Reports Receiving Team who is appointed to consider the Report will conduct an Initial Analysis of the Report, assessing whether the Report is subject to consideration in accordance with the Regulations, in particular based on the subject matter and scope described in § 2 of the Regulations. The Initial Analysis of the Report also includes verification of the possibility of determining the identity of the Whistleblower.


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11. Within a period not exceeding 7 days from the date of receipt of the Report, the Chairperson of the Infringement Reports Receiving Team will confirm to the Whistleblower that the Report has been accepted for consideration in the Explanatory Proceedings, in a manner corresponding to the receipt of the Report, unless the Whistleblower has not provided a Contact Address to which confirmation should be sent, or alternatively - in the event that it is determined that the Report is not subject to consideration in the Explanatory Proceedings - they will inform the Whistleblower of this fact, unless the Whistleblower has not provided a Contact Address to which information should be sent. In the case of an anonymous Report, the Chairperson of the Infringement Reports Receiving Team will note the fact of receipt of the Report as well as information about the impossibility of taking action on it.
12. If it is found that the Report should be examined in the Explanatory Proceedings, the Chairperson or the Member of the Infringement Reports Receiving Team appointed to examine the Report will conduct the Explanatory Proceedings.
13. The subject of the Report as part of the Explanatory Proceedings is verified in consultation with the head of the Company's organisational unit in which the Infringement occurred, and in the case where the report concerns the head of a given unit, with their direct superior.
14. The member of the Infringement Reports Receiving Team conducting the Explanatory Proceedings is entitled to conduct consultations as part of the investigation with members of the Management Board, provided that this does not conflict with the reported Infringement.
15. As part of the Explanatory Proceedings, the Chairperson or Member of the Infringement Reports Receiving Team appointed to consider the Report is obliged to determine verifiable circumstances that are relevant to the truthfulness of the information presented in the Information on the Infringement of Law provided in the Report. In particular, the Chairperson or Member of the Infringement Reports Receiving Team appointed to consider the Report may:
 - a) ask the Whistleblower to provide further information,
 - b) demand any necessary documents, data or information from the relevant organisational units of the Company,
 - c) direct inquiries regarding the reported Infringements to Persons Performing Work,

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provided that the requests or inquiries submitted may not in any way reveal the content of the Report or the personal data of the Whistleblower, the Person Concerned by the Report or any third party indicated in the Report.


16. Within 3 months from the date of confirmation of receipt of the Report referred to in § 4 sec. 12 of the Regulations, or if confirmation was not possible, within 3 months from the date of receipt of the Report, the Chairperson of the Infringement Reports Receiving Team will provide the Whistleblower with Feedback regarding the Report, through the Report receipt channel specified in § 4 sec. 2 of the Regulations, corresponding to the receipt of the Report.
17. The Feedback referred to in sec. 16 should include at least: information on the finding of or failure to find an infringement of the law as well as any measures that have been or will be applied in response to the identified Infringement.
18. If the information presented in the Information on an Infringement of Law regarding a potential Infringement is confirmed to be true, the Infringement Reports Receiving Team will take adequate measures to prevent a possible Infringement and its potential effects, as well as other actions within the limits of the law and the competences of the Infringement Reports Receiving Team corresponding to the identified Infringement. Where appropriate, the provisions of sec. 219 of the Regulations shall apply accordingly.
19. If the circumstances presented in the Information on an Infringement of Law regarding the Infringement that occurred are confirmed to be true, the Infringement Reports Receiving Team will apply, in particular, the following measures:
 - a) if damage has been caused as a result of the Infringement, the Infringement Reports Receiving Team will implement a procedure to repair it,
 - b) if the Infringement has resulted in a breach of employee duties, the Infringement Reports Receiving Team may recommend that the Company initiate disciplinary proceedings against the Person Performing Work, as a result of which it is possible to impose a penalty on the Person Performing Work under the principles specified in the applicable provisions of law,
 - c) if the circumstances surrounding the occurrence of the Infringement indicate that the Person Performing Work committing the Infringement may have committed a prohibited act constituting a crime, the Infringement Reports Receiving Team will take steps to notify law enforcement authorities of the possibility that a crime has been committed,
 - d) other actions within the limits of the law and the competence of the Infringement Reports Receiving Team corresponding to the identified Infringement.

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20. The Infringement Reports Receiving Team prepares annual reports on Reports and Follow-up Actions taken. Based on the prepared annual reports, the Infringement Reports Receiving Team verifies the areas in which Infringements occurred in the Company and examines the repeatability of Infringements. Based on annual reports, the Infringement Reports Receiving Team plans and undertakes preventive actions aimed at preventing repeated Infringements in the future.

§ 6 IDENTITY PROTECTION AND OTHER WHISTLEBLOWER RIGHTS


1. The Company ensures protection of the identity of Whistleblowers and Persons Concerned by Reports as well as third parties indicated in Reports, in particular by:
 - 1) providing members of the Infringement Reports Receiving Team with a place to perform the tasks referred to in sec. § 3 (5), which will be separated from the offices of other Persons Performing Work,
 - 2) the use of individual office handling of correspondence addressed to the Infringement Reports Receiving Team concerning matters related to Infringements,
 - 3) obliging individual Members of the Infringement Reports Receiving Team to maintain confidentiality,
 - 4) ensuring the use of technical and organisational solutions that ensure the storage of personal data of the Whistleblower and the Person Concerned by the Report and third parties concerned by the Report, in a manner that ensures the confidentiality and anonymity of such data, including, in appropriate cases, the removal from the content of a document or other information carrier immediately after their receipt of all personal data of the Whistleblower or the Person Concerned by the Report or a third party indicated in the Report.

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2. Whistleblowers have the right to make an External Report at any time without having previously made an internal Report.
3. Whistleblowers may make External Reports through the appropriate public channel of the Commissioner for Human Rights or a public authority (for External Reports concerning Infringements in the areas falling within the scope of activity of these bodies).
4. In justified cases, the public authority will forward the information contained in the internal report to the relevant institutions, bodies or offices of the European Union without undue delay for further investigation.

§ 7 REGISTER OF INTERNAL REPORTS

1. The Chairperson of the Infringement Reports Receiving Team maintains a Register of Reported Infringements, which describes all cases of Reports made, regardless of the subsequent course and outcome of the proceedings.
2. The Register referred to in sec. 1 is maintained in a manner consistent with the principles of personal data protection and taking into account the obligation to maintain the confidentiality and anonymity of the identity of Whistleblowers, Persons Concerned by Reports, third parties indicated in Reports, perpetrators and potential perpetrators of Infringements and persons against whom Infringements were committed.
3. The Register contains:
 - 1) the report number,
 - 2) the subject of the infringement of law,
 - 3) the personal data of the Whistleblower and the Person Concerned by the Report, necessary to identify these persons,
 - 4) the Contact Address,
 - 5) the date of the Report,
 - 6) information on the Follow-up Actions taken,
 - 7) the date of completion of the case.
4. Personal data and other information in the Register are stored for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or after the completion of the proceedings initiated by these actions.
5. Access to the Register is granted only to:

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- a) Chairperson of the Infringement Reports Receiving Team,
- b) Members of the Infringement Reports Receiving Team,
- c) Members of the Management Board of the Company,
- d) public bodies or central bodies, in connection with activities carried out under the provisions of generally applicable law.

§ 8 LIABILITY FOR FALSE REPORTING

1. A Report of Infringement may only be made in good faith.
2. It is prohibited to knowingly submit false Reports of Infringement.
3. If it is determined as a result of the Initial Analysis of the Report or during the Explanatory Proceedings that the Report of Infringement knowingly contains false information or conceals the truth, the Chairperson/Member of the Infringement Reports Receiving Team is obliged to notify law enforcement authorities of the possibility that a crime has been committed. Anyone who reports false information is subject to a fine, restriction of liberty or imprisonment for up to 3 years.

§ 9 PROHIBITION OF RETALIATORY ACTIONS


1. The Company will assure the Whistleblower that from the time of making a Report, External Report or Public Disclosure, no retaliatory action will be taken against them in connection with the Report, External Report or Public Disclosure made.
2. The following in particular shall be deemed to be retaliatory actions referred to in sec. 1, if work was, is or is to be performed on the basis of an employment relationship:
 - 1) refusal to enter into an employment relationship;
 - 2) termination of an employment relationship with or without notice,

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- 3) failure to conclude an employment contract for a limited or indefinite period after the termination of a trial period employment contract, failure to conclude another employment contract for a limited period or failure to conclude an employment contract for an indefinite period after the termination of an employment contract for a limited period - in a situation where the Whistleblower had a justified expectation that such a contract would be concluded with them,
- 4) reduction in the amount of remuneration for work,
- 5) withholding promotion or omission in promotion,
- 6) omission in the granting of benefits related to work other than remuneration or reduction in the amount of such benefits,
- 7) transferring the Whistleblower to a lower job position,
- 8) suspension from performing work or official duties,
- 9) transferring the previous duties of the Whistleblower to another employee,
- 10) unfavourable change of the place of work or work schedule,
- 11) negative assessment of work results or negative opinion on work,
- 12) imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature,
- 13) coercion, intimidation or exploitation,
- 14) mobbing,
- 15) discrimination,
- 16) unfavourable or unfair treatment,
- 17) withholding participation or omission in the selection for participation in qualification-improving training courses,
- 18) unjustified referral for a medical examination, including psychiatric examinations, if separate provisions provide for the possibility of referring an employee for such an examination,
- 19) actions aimed at making it difficult for the Whistleblower to find work in a given sector or industry in the future on the basis of an informal or formal sectoral or industry agreement,
- 20) causing financial or economic loss or loss of income,
- 21) causing other non-material damage, including infringement of personal rights, in particular the good name of the Whistleblower;

- unless the Company proves that the action taken is not Retaliatory Action.

- a) A threat or attempt to apply a measure specified in sec. 2 shall also be considered Retaliatory Action as a result of making a Report, External Report or Public Disclosure, unless the Company proves that

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- b) the action taken is not Retaliatory Action.
- c) The provisions of sections 2 and 3 as well as 5 and 6 shall also apply accordingly to Persons Assisting in Submitting the Report and Persons Associated with the Whistleblower and to the legal person or other organisational unit assisting the Whistleblower or associated with them, in particular owned by or employing the Whistleblower, if they are also in an employment relationship with the Company.
- 5) If work or services were, are or are to be provided on the basis of a legal relationship other than an employment relationship constituting the basis for the provision of work or services or the performance of a function, the provisions of sec. 2 shall apply accordingly, unless the nature of the work or services provided or the function performed excludes the application of such action towards the Whistleblower.
- 6) If work or services were, are or are to be provided on the basis of a legal relationship other than an employment relationship constituting the basis for the provision of work or services or the performance of a function, making a Report, External Report or Public Disclosure cannot constitute a basis for Retaliatory Actions or an attempt or threat of retaliatory action, including in particular the termination of a contract to which the Whistleblower is a party, in particular regarding the sale or delivery of goods or the provision of services, withdrawal from such a contract or its termination without notice.
- 7) A Whistleblower is subject to the protection specified in the provisions of this section from the moment of making a Report, External Report or Public Disclosure only on condition that they had reasonable grounds to believe that the Information on an Infringement of Law that is the subject of the Report, External Report or Public Disclosure was true at the time of making the Report, External Report or Public Disclosure and that such information constitutes Information on an Infringement of Law.

§ 10 FINAL PROVISIONS

1. The Regulations shall enter into force after 7 days from the date of their announcement to the Persons Performing Work in the manner adopted in the Company.
2. The Company is obliged to familiarise Persons Performing Work with the content of the Regulations before allowing them to work.