

Breach reporting and follow-up procedure at Koksownia Częstochowa Nowa Sp. z o.o

The purpose of the Breach Reporting and Follow-up Procedure is to:

- meet the requirements arising from the provisions of 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;
- meet the requirements arising from the provisions of the Act of 14 June 2024 on the protection of whistleblowers (the Official Journal of Laws of the Republic of Poland [Dz.U.] of 2024, item 928);
- create channels for reporting breaches and a framework for follow-up;
- protect whistleblowers.

§ 1.

1. The Breach Reporting and Whistleblower Protection Procedure is to enable employees to report breachers of law in a work-related context and to provide whistleblowers with appropriate and effective protection against retaliation that might be taken as a result of a report made.
2. The procedure does not cover reports made anonymously. Anonymous reports are not reviewed.
3. Reports of violations shall be reviewed taking into account the following principles:
 - a) Confidentiality - the employer shall ensure the confidentiality of the person filing the report and the person assisting in making the report if the report contains their identity. In the event that the person filing the report wishes to disclose his/her identity, he/she may do so himself/herself and the identity shall be protected. Any and all activities carried out under the procedure are confidential.
 - b) Impartiality - every report is handled impartially.
 - c) Equality - the manner in which a report is handled shall not be influenced in any way by the communication channel of the person filing the report.
 - d) Promptness - every report shall be handled without undue delay within the time limits specified in the Procedure.
 - e) Good faith - every report shall be presumed to be made in good faith, i.e. the person filing the report shall be presumed to believe that it is justified.
 - f) Professionalism - the handling of reports under the Procedure is carried out with the extensive involvement of professional third parties.

§ 2.

The terms used in the Procedure shall mean as follows:

- 1) contact address - the correspondence address or e-mail address of the whistleblower provided in the report of breach of the law;
- 2) follow-up action - an action taken by the employer or a public authority in order to assess the truthfulness of the information contained in a report and to counteract the violation of the law which is the subject of the report, in particular by means of an explanatory proceedings, initiation of an inspection or administrative procedure, filing of a charge, an action taken to recover funds or closure of a procedure carried out as part of the internal procedure for reporting violations of the law and taking follow-up action or the procedure for receiving external reports and taking follow-up action;

- 3) retaliation - 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 is likely to violate the whistleblower's rights or causes or is likely to cause unwarranted harm to the whistleblower, including the unwarranted initiation of proceedings against the whistleblower;
- 4) whistleblower information - information, including a reasonable suspicion, concerning an actual or potential breach of law that has occurred or is likely to occur at the employer with which the whistleblower has participated in the recruitment process or other pre-contractual negotiations, works or has worked, or at another legal entity with which the whistleblower maintains or has maintained contact in a work-related context, or information concerning an attempt to conceal such a breach of law;
- 5) feedback - information provided to the whistleblower on the follow-up actions planned or taken and the reasons for such actions;
- 6) work-related context - past, present or future activities related to the performance of work under an employment relationship or other legal relationship underpinning the provision of work or services or the performance of functions with or for an Employer, in which information about breach of law has been obtained and the possibility of experiencing retaliation exists;
- 7) breach of law - an act or omission that is unlawful or intended to circumvent the law relating to the areas identified in § 3 of the Procedure
- 8) person affected by the report - a natural person, a legal person or an organisational unit without legal personality, to which the law confers legal capacity, identified in the report or public disclosure as the whistleblower or as a person with whom the whistleblower is associated;
- 9) person assisting a whistleblower - an individual who assists a whistleblower with a report or public disclosure in a work-related context and whose assistance should not be disclosed;
- 10) person associated with the whistleblower - a natural person who may experience retaliation, including a co-worker or next of kin of the whistleblower in the meaning of Article 115(11) of the Act of 6 June 1997. - Polish Criminal Code);
- 11) employer - Koksownia Częstochowa Nowa sp. z o.o. , with the registered office at: Warszawa (00-867), ul. Chłodna 51, entered into the Entrepreneurs Register of the National Court Register for the capital city Warsaw in Warsaw, 12th Commercial Register of the National Court Register with the number KRS: 0000284737, a holder of tax identification number (NIP): 5213452579, business statistical number (Regon): 141056327, waste database number (BDO): 000020850, share capital amounted to PLN 89,548,400.00, paid in full;
- 12) internal procedure - this procedure for reporting violations and taking follow-up actions;
- 13) whistleblower - a natural person who reports or publicly discloses information about breaches obtained in a work-related context;
- 14) public disclosure - making information about a violation of the law public;
- 15) Act - the Act of 14 June 2024 on the protection of whistleblowers (the Official Journal of Laws of the Republic of Poland [Dz.U.] of 2024, item 928);
- 16) report - an oral or written internal report or an external report;
- 17) anonymous report - a report made by a person whose identity cannot be identified;
- 18) internal report - a verbal or written communication of breach of law to the employer;
- 19) external report - oral or written communication to the Ombudsman or a public body of a violation of the law.

§ 3.

1. The subject of the notification may be breaches of law concerning in particular:
 - a) corruption;
 - b) public procurement;
 - c) product safety and product compliance;
 - d) transport safety;
 - e) environmental protection;
 - f) protection of privacy and personal data;
 - g) security of information and communication networks and systems;
 - h) financial interests of the State Treasury of the Republic of Poland, of a local government unit and of the European Union;
 - i) the internal market of the European Union, including public law competition and state aid rules and corporate taxation;
and internal reports may concern in particular:
 - j) breaches covered by the Code of Ethical Conduct at Koksownia Częstochowa Nowa Sp. z o.o. "Ethical";
 - k) breaches of internal procedures and normative acts.
2. A whistleblower may be:
 - a) a job applicant;
 - b) an employee;
 - c) a person providing work on a basis other than employment, including under a civil law agreement;
 - d) an entrepreneur;
 - e) an authorised signatory;
 - f) a shareholder;
 - g) a member of the Employer's body;
 - h) a person performing work under the supervision and direction of a contractor, subcontractor or supplier;
 - i) an intern;
 - j) a trainee;
3. The whistleblower, a person assisting in making a report, a person associated with the whistleblower and a legal person or other organisational unit assisting or associated with the whistleblower, in particular owned or employed by the whistleblower, shall be protected from the time of making the report or public disclosure, provided that the whistleblower had reasonable grounds to believe that the information that was the subject of the report or public disclosure was true at the time the report or public disclosure was made and that it constituted information about breach of law.

§ 4.

1. It is the responsibility of the Employer to ensure the implementation of the Procedure, including the provision of resources necessary to carry out the tasks arising from the Procedure.
2. The tasks arising from the Procedure are the responsibility of:
 - 1) **the Management Board**, which actively participates in the implementation of the Procedure, in particular by:
 - a) personal involvement in the development of the whistleblowing system,
 - b) promoting an organisational culture based on counteracting all breaches of law,

- c) providing financial, organisational and human resources to enable the development of the system for countering breaches of law,
 - d) establishing and distributing competences among employees in a way that ensures the effectiveness of the system of reporting violations of the law,
 - e) reporting breaches of law to the competent authorities,
 - f) taking specific actions in case of confirmation of breaches of law.
- 2) **The Ethics Officer** performs tasks to ensure the smooth functioning of the whistleblowing system, in particular by:
- a) receiving reports of breaches of law,
 - b) confirming receipt of reports of breaches of law,
 - c) providing feedback to whistleblowers,
 - d) maintaining a register of whistleblowing reports,
 - e) fulfilling the information obligation towards the person filing the report,
 - f) ensuring the confidentiality of the person filing the report,
 - g) conducting information campaigns among employees aimed at consolidating a positive perception of whistleblowing activities and promoting an attitude of civic responsibility.
- 3) **The Company Ethics Committee**, established on an ad hoc basis by the Management Board, which carries out follow-up activities aimed in particular at clarifying the causes and circumstances of breach of law, identifying persons responsible and securing evidence, in particular by:
- a) ensuring that reports of breaches of law are investigated,
 - b) taking follow-up action,
 - c) ensuring the confidentiality of the follow-up,
 - d) ensuring impartiality and due diligence in procedures carried out,
 - e) preparing a follow-up report with appropriate recommendations to the Management Board,
 - f) performing other tasks set out in the Code of Ethical Conduct at Koksownia Częstochowa Nowa Sp. z o.o. - "Ethical", referred to in § 3(1)(j) of the Procedure.
- 4) **Heads of organisational units** cooperate with the Ethics Officer in:
- a) monitoring compliance with the rules of conduct by subordinate employees,
 - b) clarifying the circumstances of the incidents described in the report,
 - c) ensuring conditions in the subordinate organisational unit that are conducive to the early detection and correction of infringements of the law.
- 5) **employees**:
- a) comply with ethical values and legal regulations in the performance of assigned tasks,
 - b) report all breaches of law on an ongoing basis,
 - c) make available information necessary to clarify breaches of law
 - d) in their internal contacts and in their contacts with external customers present an attitude conducive to counteracting any breaches of law.

§ 5.

1. Internal reports may be made through the confidential reporting channels operating at the Employer, in particular:
 - a) by correspondence to the Employer's address, identified as "Report of breach", "Whistleblower" or equivalent, without indicating the sender's details on the envelope;

- b) in person to the person authorised by the employer - the Ethics Officer, who documents the report in the form of the report card attached as **the Appendix 3** to the Procedures;
 - c) by e-mail to: rzeczniketyki@koksownianowa.pl.
2. The report may be:
- a) public, when the whistleblower agrees to disclose his/her identity to those involved in the report review;
 - b) confidential, when the whistleblower does not consent to disclosure of his/her identity and the data is subject to confidentiality.
3. No personal data of the whistleblower will be disclosed without the whistleblower's explicit consent, except if disclosure is a necessary and proportionate legal obligation in connection with explanatory proceedings carried out by public authorities or in connection with preliminary or judicial proceedings carried out by the courts, including for the purpose of guaranteeing the right of defence of the reported person.

§ 6.

1. Report of breach of law shall include, in particular:
 - a) identification of personal data of the whistleblower, in particular the contact address;
 - b) identification of the circumstances of the breach, in particular the date, place, persons involved or likely to have information on the breach;
 - c) if possible, an indication of the evidence.
2. A form for reporting breach of law is attached as **Appendix 3** to the Procedure.
3. In the register of internal reports, the Ethics Officer shall collect the following data:
 - a) report number;
 - b) the subject of breach;
 - c) personal data of the whistleblower and the person to whom the report relates, necessary to identify them;
 - d) the whistleblower's contact address;
 - e) the date of making the report;
 - f) information on the follow-up action taken;
 - g) the date on which the case was closed.
4. Personal data and other information in the register of internal reports are kept for a period of 3 years after the end of the calendar year in which the follow-up actions were completed or the proceedings initiated by these actions are completed.
5. The report may additionally be documented by collected evidence and a list of witnesses.
6. Each report shall be registered in reports register regardless of the further course of explanatory proceedings. Form of the register of reports is **Appendix 1** to the Procedure.
7. The register of reports may be kept in paper form, electronically, including using a computer system, with access to the Register being restricted to authorised persons only.
8. The register of reports shall be protected against unauthorised access in a manner ensuring integrity of the register, protection of data against loss or unauthorised modification.
9. The register of reports shall be maintained in a reliable, systematic manner and reflect the actual course of activities.

§ 7.

1. The reports referred to in § 5 are registered by the Ethics Officer, who sends an acknowledgement of receipt of the report within 7 days.
2. The Ethics Officer verifies the report and then forwards the report to the Company Ethics Committee, which decides on follow-up action.
3. Follow-up is carried out without undue delay.
4. Feedback is provided within 3 months from the date of acknowledgement of the internal report or, if no acknowledgement is sent, 3 months from the expiry of 7 days from the date of the internal report, unless the whistleblower has not provided a contact address to which feedback shall be provided.

§ 8.

1. The Company Ethics Committee is composed of 3 persons.
2. Members of the Company Ethics Committee appoint the Chairman from amongst its members.
3. The Chairman of the Company Ethics Committee organizes work of the Committee.
4. In the event of report concerning:
 - a) Members of the Management Board - other members of the Management Board or the Shareholders' Meeting must be informed immediately;
 - b) the Ethics Officer - members of the Management Board shall be informed immediately, handing over all documents, and the Ethics Officer shall be excluded from carrying out any action relating to the report made. The Management Board decides on further action, in particular designating the persons carrying out the activities reserved for the Ethics Officer.
 - c) Members of the Company Ethics Committee - the members of the Management Board shall be informed immediately, handing over all documents, and the members of the Company Ethics Committee shall be excluded from any follow-up. The Management Board decides on further actions, in particular, identifies the persons performing the duties of the Company Ethics Committee.

§ 9.

1. Reports shall be reviewed with due diligence and care, in a confidential manner, and the principle of impartiality and objectivity shall apply in their consideration.
2. When reviewing the reports, all participants in the proceedings are required to exercise due diligence to avoid making decisions on the basis of misguided and unfounded accusations that are not supported by facts and evidence, and to respect the dignity and reputation of the employees and persons concerned.
3. The employer shall take all possible measures to identify the report effectively, in particular before leaving it unacknowledged.
4. Upon receipt of a report, the Company Ethics Committee carries out a preliminary examination of the report, in particular as regards the data provided necessary for the reviewing of the report, and, if necessary, contacts the person filing the report, as far as possible.
5. Following a preliminary assessment of the merits of the report, if a breach is likely to occur, follow-up action is taken. Otherwise, the report shall be left not reviewed.
6. Follow-up actions such as interviews, examination of documents, objects or records in the IT system must be undertaken by at least two persons. A memo must be drawn up of their progress.
7. Actions may not be taken by the person affected by the report, by a person whose immediate superior is affected by the report or by a person reporting directly to the person filing the report. The employer shall be informed immediately of the occurrence of such a situation. The employer shall in such a case designate other persons to carry out the follow-up action.

8. A person participating in the follow-up may be an employee of another organisational unit or an external entity if they have the necessary knowledge and experience to carry out such an investigation. In such a case, such persons must make a declaration of confidentiality before participating in any follow-up actions.
9. Where any circumstances could impinge on the impartiality of the follow-up of any of the persons carrying out the follow-up, they shall refrain from taking any actions and shall immediately notify the employer of the existence of such circumstances. The Employer shall in such a case appoint other persons to carry out the follow-up actions.

§ 10.

1. As part of its follow-up activities, the Company Ethics Committee may summon to interviews any person who may have knowledge of or connection with the scope of the report, as well as the person making the report for an interview. In such an event, the persons summoned are obliged to appear and make available the documents and provide the necessary information that is required to establish all the circumstances of the report.
2. As a result of the follow-up, the report may be considered:
 - a) legitimate, in which case corrective action is taken or law enforcement authorities are notified;
 - b) not grounded (unsupported), in which case the report is left not reviewed.
3. A report made in bad faith, in particular a false or defamatory report against another natural or legal person, may be considered a grave breach of fundamental employee duties and, in the case of reports made by persons other than employees, may constitute grounds for termination of the contract by the employer or removal from office. This does not exclude the possibility of claiming damages against the person filing the report in bad faith or of filing a notice of suspected criminal offence against such person.
4. A report shall be drawn up by the Company Ethics Committee on the activities carried out, which shall include a detailed description of the notification made and the violations indicated therein.
5. As a follow-up, the Employer should bring about the removal of the consequences of the breach and the minimisation of the risk of its occurrence in the future, in particular by:
 - a) initiating disciplinary proceedings;
 - b) implementing new organisational arrangements;
 - c) implementing educational measures for staff;
 - d) making staff changes;
 - e) filing a notice of suspected offence.

§11.

1. Protection is granted to whistleblowers as well as persons assisting in the making of a report and persons associated with the whistleblower if they acted in good faith, i.e. on the basis of a reasonable suspicion existing at the moment of making the report, based on information available to them which objectively substantiates the probability of irregularities reported and provided information about violations specified in § 3 of the Procedure.
2. Legal persons or other organisational entities assisting the whistleblower or related to the whistleblower, in particular those who are the whistleblower's property or who employ the whistleblower, shall be protected accordingly.
3. The persons referred to in paragraphs 1 and 2 are protected only to the extent of the reports made.

§ 12.

1. A whistleblower may make an external report without first making an internal report.
2. An external report shall be accepted either by the Ombudsman or by a public authority.
3. External report may be made orally or in writing. The provisions of Article 26(2) to (8) of the Act shall apply *mutatis mutandis*.
4. External reports in documentary form may be made:
 - a) to the Ombudsman, in documentary form, i.e.:
 - in paper form - by sending to the correspondence address: al. Solidarności 77, 00-090 Warszawa;
 - in electronic form - by sending to the e-mail address or electronic delivery address indicated by the Ombudsman on the website: <https://bip.brpo.gov.pl/pl>
 - b) to public authorities, which are main and central government administration bodies, territorial government administration bodies, bodies of local government units, other state bodies and other entities carrying out public administration tasks by virtue of the law, competent for follow-up actions in the fields specified in item 1, in a documentary form, i.e.:
 - in paper form - by sending to the correspondence address indicated by the public authority accepting the report in the Public Information Bulletin of the given authority;
 - in electronic form - by sending to the e-mail address or electronic mailbox address or electronic delivery address indicated by the public body accepting the report, or by means of a web form intended for this purpose or an application designated by the public body as an application appropriate for electronic report, indicated by the body in question in the Public Information Bulletin.
 - c) where appropriate - to institutions, bodies or organizational units of the European Union.

§ 13.

1. The whistleblower and the person assisting in filing the report and the person associated with the whistleblower shall be protected by the employer from any possible retaliation, as well as from harassment, discrimination and other forms of exclusion or harassment by other employees.
2. Prohibited retaliatory actions include, in particular:
 - a) refusal to establish an employment relationship;
 - b) termination or termination without notice of the employment relationship;
 - c) failure to enter into a fixed-term employment contract or an employment contract for unspecified period of time after termination of a probationary employment contract, failure to enter into another fixed-term employment contract or failure to enter into an employment contract for unspecified period of time after termination of a fixed-term employment contract - if the whistleblower had a legitimate expectation that such a contract would be entered into with him/her;
 - d) reduction in the amount of salary for work;
 - e) withholding of promotion or omission from promotion;
 - f) omission from or reduction in the amount of work-related benefits other than salary;
 - g) transfer to a lower job position;
 - h) suspension from the performance of employee or official duties;
 - i) transfer to another employee of the whistleblower's current duties;
 - j) unfavorable change of work location or work schedule;
 - k) negative evaluation of work performance or negative opinion of work;

- l) imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
 - m) coercion, intimidation or exclusion;
 - n) mobbing;
 - o) discrimination;
 - p) unfavorable or unjust treatment;
 - q) withholding of participation or omission from appointment for participation in professional qualification training;
 - r) unjustified referral for medical examination, including psychiatric examination, unless separate regulations provide for the possibility of referring an employee for such examination;
 - s) action aimed at making it difficult to find future employment in a particular sector or in a particular industry on the basis of an informal or formal sector or industry agreement;
 - t) causing financial loss, including economic loss or loss of income;
 - u) causing other intangible harm, including damage to personal property, in particular to the whistleblower's good name.
3. Ensuring the protection referred to in paragraph 1, the employer, shall in particular:
- a) take measures to ensure respect for the principle of confidentiality and anonymity of data, protection of identity at every stage of the explanatory proceedings, as well as after its completion, subject to the provisions of paragraph 14 of the Procedure;
 - b) bring about the punishment of employees who are proven to have taken any repressive or retaliatory action against the person filing the report and the person assisting in making the report;
 - c) instructs the Head of the Human Resources Department to continuously (at least for the period of the explanatory proceedings and for 12 months thereafter) monitor the personnel situation of the person filing the report and the person assisting the whistleblower in filing the report and his/her associate. Monitoring shall include an analysis of the justification of any requests by the supervisors of the person filing the report and the person assisting the in filing the report to change their legal and factual situation within the framework of the employment relationship (e.g., termination of the employment contract, change in the scope of activities, transfer to another organizational unit/other job position, position demotion, salary, competence upgrading, additional salary granted to employees - allowances, prizes, bonuses, change in the terms and conditions of work provision - salary, work time, working hours, granting the employee a leave of absence/training/unpaid leave, etc.). In the event of the discovery or suspicion of actions aimed at worsening the legal or factual situation of the person filing the report and the person assisting in filing the report, the Head of the Human Resources Department is obliged to inform the Management Board in order to stop such actions.
4. The activities referred to in paragraph (3)(a) shall mostly include:
- a) restricting access to information only to authorized persons in the explanatory proceedings, as well as the process of providing protection to the person filing the report and the person assisting in filing the report,
 - b) collecting from persons authorized to access information, written statements of commitment to maintain the confidentiality of information obtained in the explanatory proceedings or in the process of providing protection to the person filing the report and the person assisting in filing the report,
 - c) punishment of persons proven to have failed to honour the commitment referred to above.

§ 14.

1. Whistleblower shall be informed in each case of circumstances in which disclosure of his/her identity becomes necessary, such as in the event of criminal proceedings.
2. The organization of receipt and verification of reports, follow-up and related processing of personal data shall prevent unauthorized persons from gaining access to the information covered by the report and shall ensure protection of the confidentiality of the identity of the person filing the report and the person to whom the report relates. Confidentiality protection applies to information from which the identity of such persons can be directly or indirectly identified.
3. Only persons authorized in writing by the employer may be allowed to receive and verify reports, follow up and process the personal data of the persons referred to in paragraph 2. Authorized persons are obliged to maintain confidentiality.
4. The employer shall use technical and organizational solutions to ensure that the personal data of the notifier is stored separately from the document or other information carrier covering the notification, including, as appropriate, the removal of all personal data of the reporter from the content of the document or other information carrier immediately upon receipt of it.

§ 15.

The provisions of the Procedure shall be reviewed at least once every three years. The Ethics Officer shall prepare a report from the review for the Employer.

§ 16.

1. Information about the Procedure and the persons responsible for receiving applications shall be announced in the manner customary at the Employer.
2. Each employee shall submit a statement on familiarization with the Procedure in accordance with the form attached as **Appendix 2** to the Procedure. The statement shall be kept in the employee file.
3. Each new employee in the Human Resources Department shall receive training on the Procedure, no later than 30 days from the date of employment.
4. A person applying for a job based on an employment or other legal relationship providing the basis for the provision of work or services, or holding a position, or performing a service, the Employer shall provide information on the Internal Application Procedure with the commencement of recruitment or pre-contract negotiations. The information on the procedure is attached as **Appendix 4** to the Procedure.

§ 17.

The Procedure enters into force 7 days as of providing it to persons performing work in the manner adopted by the Employer.

Appendices:

- Appendix 1 - Register of Reports;
- Appendix 2 - Statement of the Employee;
- Appendix 3 - Report Form;
- Appendix 4 - Information on the Procedure.

PREZES ZARZĄDU

Marek SZYMAŃSKI

