

# WHISTLEBLOWING POLICY

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**POLON-ALFA S.A.**



**Table of Contents**

<b>I</b>	DEFINITIONS	4
<b>II</b>	WHISTLEBLOWING (REPORTING WRONGDOINGS)	7
<b>III</b>	RECIPIENT OF THE REPORT	8
<b>IV</b>	VERIFICATION OF REPORTS AND FOLLOW-UP ACTIONS	8
<b>V</b>	COUNTERMEASURES	11
<b>VI</b>	REGISTRY OF REPORTS, REPORTING, AND SUPERVISION	11
<b>VII</b>	WHISTLEBLOWER PROTECTION	12
<b>VIII</b>	BAD FAITH REPORTS	14
<b>IX</b>	EXTERNAL REPORTS	14
<b>X</b>	PERSONAL DATA PROCESSING	14
<b>XI</b>	ENTRY INTO FORCE	15
	APPENDIX NO. 1 (Proposal Submission Form for Reporting- Template)	16
	APPENDIX NO. 2 (Information Clause for Reporting Person)	17

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This **Whistleblowing Policy** mainly aims to:

- establish rules of reporting **Wrongdoings** and management of **Reports**, as well as to assure of full compliance of the Company's operations with the regulations on the protection of whistleblowers. Compliance with the Directive (UE) 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, as well as with Polish law as long as the Directive is implemented hereto;
- provide all Stakeholders with the possibility of reporting **Wrongdoings**, also on an anonymous basis. This concerns Stakeholders of the Company, as well as of the Capital Group formed by the Company, including in particular: employees, cooperators, representatives of the local community, and all other people and entities affected directly or indirectly by the Company's/Group's activities;
- assure that the Company will exercise due diligence to:
  - a. maintain confidentiality regarding all reports made in a good faith,
  - b. apply solutions to ensure the integrity and reliability of processing Reports,
  - c. eliminate reported Wrongdoings,
- communicate to Whistleblowers the Company's policy on reported Wrongdoings and supervision of the process.

## I DEFINITIONS

1. **Private Entity (Company)** – according to the Act, it is **POLON-ALFA S.A. Company** with its registered office in Bydgoszcz, address: Glinki 155, 85-861 Bydgoszcz, entered in the Register of Entrepreneurs of the National Court in Bydgoszcz, XIII Commercial Department of the National Court Register under KRS No. 0000718974, Tax No. (NIP) 5540311901, Business ID (REGON) 091193376, share capital in the amount of 474.350,00 PLN, paid in full.
2. **Follow-up Actions** – actions taken to assess the accuracy of information provided in the Report, as well as to prevent the violation, which is the subject of the Report. Especially, these actions include:
  - verification of the Report;
  - conducting an investigation, including further communication with the Whistleblower (if possible), collecting and analyzing evidence, interviews with witnesses or a person named in the Report as the Wrongdoer,
  - providing the Whistleblower with feedback;
  - taking countermeasures.
3. **Wrongdoing:**
  - a) **Violation of Law** – actual or potential act or omission that is unlawful or intended to circumvent the law concerning:
    - public procurement,
    - corruption,
    - services, products, and financial markets,
    - anti-money laundering and counter terrorist financing,
    - product safety and compliance,
    - transport safety,
    - environmental protection,
    - radiological protection and nuclear safety
    - food and feed safety,
    - animal health and welfare,
    - public health,
    - consumer protection,
    - privacy and personal data protection,
    - security of network and information systems,
    - financial interest of the State Treasury of the Republic of Poland, local government unit, and the European Union,
    - internal market of the European Union including public-legal competition rules, State aid rules and corporate taxation.
    - Constitutional freedom and rights of human and citizen- occurring in the relations of the individual with public authorities;

- b) **Other Violations** than listed in the point a) - actual or potential violation or abuse (act or omission) of the Company's existing procedures, policies, rules, and regulations including the guidelines described in the Code of Ethics. It also applies if other regulations are implemented, covering sustainability reporting (ESG) by failing to perform duties, abusing authority, violating prudence regulations, committing a crime, misconduct, committing mobbing or discrimination.
4. **Reporting Person:**
- a. **Whistleblower** – a natural person referred to in Article 4(1) and (2) of the Act of 14 June 2024 on the Protection of Whistleblowers, who has reported information on a **Violation of Law** obtained in a work-related context. In particular, employees, people providing work on a basis other than employment relationship including on the basis of civil law contract, members bodies of a legal entity.
- b. **Other than a Whistleblower** – a natural person or entity, that is not considered a **Whistleblower** (does not meet the criteria specified for a **Whistleblower** under the Act), reports about **Wrongdoings**.
5. **Entrepreneur** – a natural person, legal person, or organizational unit (non-legal person) but to which a separate act confers legal capacity, performing a business activity. Entrepreneurs are also partners in a civil partnership, within the scope of their business activity;
6. **Stakeholder** - it is a natural person, legal person, organization, or group that influences or is directly or indirectly affected by the activities of the Company/Capital Group, particularly, in the context of ethical, social, environmental, or economic issues. As regards Wrongdoing reports, a Stakeholder can be anyone who has a legitimate reason to report incidents of Wrongdoings related to the Company's/ Group's operations, including employees, suppliers, customers, investors, local communities, and others with a connection to its operations.
7. **Recipient of the Report** – a person or more people entitled to receive reports on behalf of the Company, as well as to conduct Follow-up Actions;
8. **Policy**- this document;
9. **Countermeasures** – measures that can be applied by the Company if the Wrongdoing is found, i.e. disciplinary measures, corrective and preventive actions;
10. **Report** – for the purpose of this Policy, it means any report made in the manner indicated in this Policy concerning Wrongdoings, including:
- a. Report made by a Whistleblower as regards Violation of law (internal Report),
- b. Other reports concerning Wrongdoing;

11. **Anonymous Report** – a Report that does not contain any personal data and/or contact details of the Reporting Person. It prevents identification of Reporting Person’s identity;
12. **Internal Report** – it means the Whistleblower communicates to the Company information about the violation of law in accordance with the Act.
13. **External Report** – an oral or written Report of law violation made to the Ombudsman or public body;
14. **Management of a Private Entity, Company**– Management Board,
15. **Bad Faith** – occurs, in particular, when the Reporting Person knows or, with due diligence, should know that the compliant about the violation of the law is false, has no legitimate basis or does not concern the interests of the Company/ Capital Group or the public interest, and the initiated proceedings may have negative consequences for the addressee;
16. **Good Faith** –a reliable or justified belief based on facts and other objective motivations. Good faith cannot be considered if an action is based on personal considerations arising from a sense of injustice or a desire for retaliation;
17. **Personal Data** – information about an identified or identifiable natural person referred to in the 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);
18. **Act** – Act of June 14, 2024, on the Protection of Whistleblowers;
19. **Capital Group** – a Capital Group formed by POLON-ALFA S.A. as parent company;
20. **Registry of Reports** – a registry that is maintained by the Company and kept track of it by the Recipient of the Report. The Registry of Reports is a database from the system of electronic reports that is implemented in the Company. The integrity of data is provided by the supplier of this specialized software (no ability to permanently delete records). Completeness of the Registry of Reports is achieved by the Recipients of the Report who are obligated to enter into this system also Reports that are received through channels other than electronic.

## II WHISTLEBLOWING (REPORTING WRONGDOINGS)

1. Anyone who has knowledge or has a reasonable suspicion of Wrongdoings, can make a Report in the manner indicated in this Policy.
2. The Report may include:
  - a. Violations of law described in the Act
  - b. Other Violations
3. The Report may be submitted anonymously. The decision to remain anonymous is expressed by the Reporting Person. The Company encourages submitting reports in a public form to allow them to be recognized as quickly and accurately as possible while maintaining maximum protection of the Reporting Person including full confidentiality of their data.
4. Reports shall be submitted only through one selected channel:
  - a. WhistBoard application designed to handle Reports at: **<https://polon-alfa.whistboard.com>**
  - b. postal delivery to the following address: POLON-ALFA S.A Glinki 155 Street, 85-861 Bydgoszcz, Poland, with the note **“HAND-DELIVERY TO THE RECIPIENT OF THE REPORT”**;
  - c. special mailbox to left the information in, located in the porter’s lodge in the main office of the Company at Glinki 155 Street in Bydgoszcz. The Report submitted through this channel should be contained in a tightly sealed envelope with the note **“HAND-DELIVERY TO THE RECIPIENT OF THE REPORT”**;
  - d. if the report concerns the Recipient of the Report, the Report shall be directed to the President of the Management Board of POLON-ALFA S.A. to the address Glinki 155 Street, 85-861 Bydgoszcz, with the note **“HAND-DELIVERY TO THE PRESIDENT OF THE MANAGEMENT BOARD.”**
5. In order to enable the Company to continue its effective operations, the Report should contain any information that is available for the Reporting Person concerning the Wrongdoing. It depends on what information the Reporting Person possess.  
For instance:
  - a. Reporting Person’s data (name and last name) or contact details (preferable e-mail address),
  - b. date and time of finding of the occurrence of Wrongdoing,
  - c. date, time, and place of the occurrence of Wrongdoing,

- d. description of the circumstances of Wrongdoing including a detailed description of the situation in which the Wrongdoing arose and the data of the person who contributed to the Wrongdoing;
- e. description of effects/ consequences of the Wrongdoing.

The proposed submission form for Reporting (template) is attached as Appendix 1 to this Policy.

6. In case the Reporting Person has materials that may provide evidence of Wrongdoings (e.g., documents, photos, recordings), if possible, they should be attached to the submission of the Report.
7. In the event of knowledge of Wrongdoings, the Reporting Person should not take any remedial measures on their own unless the lack of actions taken to eliminate Wrongdoing leads to:
  - a. creating a risk of violating important rights and freedom of third parties or
  - b. possible threat of irretrievable loss.
8. In the case indicated in point 6 above, the Reporting Person shall only take the necessary actions to rectify the Wrongdoing.

### **III RECIPIENT OF THE REPORT**

1. For the Recipient of the Report, integrity and confidentiality are fundamental guidelines for processing information derived from Reports. The Whistboard application as one of the reporting channels will ensure the inviolability of the electronic registry of reports. Reports from other channels should be entered into the report database of Whistboard application, what ensures the integrity of the registry.
2. The role of Recipients of the Report is performed on behalf of the Company, by employees from the Legal-Organizational Department.
3. In case of receiving the Report by other people than indicated in point 1, those people are obligated to immediately forward the Report to the prescribed Recipient confidentially.
4. The Recipient of the Report is obligated to accept the Report, register it, and verify it at the initial level, and also, if it is possible, to confirm to the Whistleblower the acceptance of the Report within 7 days from the date of its receipt (the content to be read).

### **IV VERIFICATION OF REPORTS AND FOLLOW-UP ACTIONS**

1. The role of people who verify Reports and conduct Follow-up actions on the behalf of the Company, are entitled individuals, who are employed in the Legal-Organizational Department.



2. After the Recipient confirms the receipt of the report, it is immediately verified with confidentiality to determine its validity and to plan further actions. The Recipient of the Report is obligated to verify the Report impartially. The Recipient verifies if the Report is an internal Report involving violations of the law indicated in the Act or the one that involves Other Violations. The Recipient is obligated to confirm to the Whistleblower the acceptance of the Report within 7 days of its receipt unless the Whistleblower has provided a contact address to which confirmation should be forwarded.
3. Unless the Report is valid, the Recipient of the Report does not undertake further verification actions and immediately informs the Reporting Person of the termination of the proceedings by giving appropriate justification. Above all, invalid Reports are considered to be Reports from the content of which it is not clear that Wrongdoings have occurred, or the information provided is insufficient to verify and pursue the case.
4. When a Report clearly does not constitute a Wrongdoing Report (e.g., it is a mass distribution of messages-SPAM or it is a collection of unrelated letters/signs), the Recipient of the report shall take no further actions and, if possible, informs the reporting Person that the actions have been completed.
5. If the report concerns the Recipient of the Report, the President of the Board designates a person(s), who will verify the Report and take follow-up actions in compliance with rules determined in this Policy.
6. In the case of positive preliminary verification of the legitimacy of the Report, such as finding that the Report raises a reasonable suspicion that there may actually have been a Wrongdoing, the Recipient of the Report, as far as possible in fact and law, immediately takes further action, i.e.:
  - a. secures materials that may provide evidence of Wrongdoings, in particular by securing the originals of digital media and creating copies of them, saving scans of any information and documents collected on hard devices or in computer memory;
  - b. contacts the Whistleblower for additional information if it is necessary and possible;
  - c. determines the organizational unit in the Company (department and the person that committed a Wrongdoing);
  - d. informs the Director, as well as the Member of the Management Board about the Report simultaneously, in accordance with the organizational structure in the Company, where the subordinate organizational unit is concerned in the Report;
  - e. informs the Board, if necessary, of the need to convene a meeting of the relevant Company body;
  - f. makes a protocol for the Report with the information about undertaken actions,

- including risk assessment (based on existing knowledge) of violation of the law resulting from the reported Wrongdoing.
7. In the case of Reports that concern the member of the Board, the Recipient of the Report informs the Chairman of the Supervisory Board about the matter. Further actions are taken in consultation with the Supervisory Board.
  8. In the case of anonymous Reports, the Recipient of the Report may resign from taking further verification steps. It concerns only if the report does not contain any information that allows for taking further actions, in particular it is incorrect or too vague in content, what makes it difficult to proceed effectively (e.g. incorrect data of persons indicated as participating in the process of handling the disclosure, lack of possibility to determine the Company's department to which the Report applies or other circumstances that make it possible to conduct proceedings towards the investigation of the Report.
  9. In the event that the Report relates to the Wrongdoing involving specialized issues (beyond the knowledge of the Recipient of the Report), the Recipient shall, after consultation with the relevant supervisor (listed above in point 6d), confidentially consult with other people in the Company with relevant knowledge or with external entities serving the Company, in particular the accountant or legal counsel.
  10. Employees and other co-partners under contracts other than a contract of employment, should co-operate as far as possible with the Recipient in the performance of their duties under the Policy.
  11. After the investigation when it is justified by the circumstances of the case, the Recipient of the Report shall make recommendations to the Board on how to proceed further.
  12. In the course of further proceedings, the analysis of the submitted documents is conducted, and it is proposed and decided how to eliminate Wrongdoings.
  13. Within a maximum period of 3 months from receiving the Report, Follow-up Actions should be conducted, including an internal investigation and appropriate decisions made by the Recipient of the Report or the Company.
  14. The Recipient shall provide the Reporting Person with feedback after completion of Follow-up Actions, however, no later than 3 months after confirmation of acceptance of the Report (and within 7 days of submitting Report if there is no confirmation of the acceptance). The feedback concerns the investigation conducted and the actions taken or planned to be taken to rectify the Wrongdoings (or justification for not taking them) and the reasons for such actions unless the Whistleblower has provided a contact address to which this information should be forwarded.

## **V COUNTERMEASURES**

1. If it is found the Wrongdoings occurred, appropriate steps are taken to eliminate the Wrongdoings and prevent them in the future, e.g., by introducing an appropriate procedure, conducting additional inspections or trainings.
2. The Company, within the framework of applicable regulations, may apply to Wrongdoer penalties and other measures of a disciplinary nature provided by the regulations and make independent notifications to public authorities, or initiate civil proceedings.

## **VI REGISTRY OF REPORTS, REPORTING, AND SUPERVISION**

1. Each report is subject to entry in the Registry of Reports maintained by the Company and handled by the Recipient of the Report.
2. The following data are collected in the Registry of Reports:
  - a. number of the Report,
  - b. date of Report submission,
  - c. subject of violation,
  - d. personal data of the Whistleblower and the person to whom the Report relates that are necessary for the identification of those people,
  - e. Whistleblower's contact address (if provided),
  - f. information about undertaken Follow-up Actions,
  - g. date of case termination.
3. The Personal Data and other information contained in the Registry shall be retained for a period of 3 years after the end of the calendar year in which the follow-up actions have been completed or after the proceedings initiated by those actions have been completed.
4. The Recipient shall prepare and send to the Management Board of the Company, after the end of each calendar quarter, an anonymized report including a summary of the Reports and information on the Follow-up Actions taken. The quarter report is not compiled if no Reports were received by the Company in each quarter.
5. Collected anonymous information on Reports may be published as part of the Company/Capital Group's fulfillment of informational obligations under the law.
6. Supervision over the implementation of this Policy is exercised on behalf of the Management Board by the Vice President, Chief Financial Officer of the Company.

## VII WHISTLEBLOWER PROTECTION

1. The Company shall take all measures to ensure that the Whistleblower, as well as people assisting in making the Report and people associated with the Whistleblower are protected from retaliatory, repressive, discriminatory, or other types of unfair treatment.
2. In connection with making the Report, if the work was/is/or is to be provided on the basis of an employment relationship, against the Whistleblower must not be subtracted retaliatory actions consisting of, in particular, the following:
  - a. refusal of employment,
  - b. termination with or without notice of the employment contract,
  - c. failure to conclude a fixed-term employment contract after the termination of a probationary employment contract, failure to conclude another fixed-term or an indefinite-term employment contract, failure to conclude a contract of indefinite duration following the termination of a fixed-term employment contract - where the Whistleblower had a legitimate expectation that such a contract would be concluded with him;
  - d. reduction in the amount of the salary for work,
  - e. suspension of promotion or omission for promotion,
  - f. omission or reduction of work-related benefits other than wages,
  - g. transfer of an employee to a lower job position,
  - h. suspension from employment or duties,
  - i. transfer to another employee of the employee's current duties,
  - j. unfavorable change in the place of work or working time schedule,
  - k. negative performance appraisal or negative job feedback,
  - l. imposition or application of a disciplinary measure, including a financial penalty or a measure of a similar nature,
  - m. coercion, intimidation or exclusion, mobbing, discrimination, unfavorable or unjust treatment,
  - n. withholding participation in or omission from selection for professional qualification training,
  - o. unjustified referral for medical examination, including psychiatric examination, as far as separate provisions provide for the possibility of referring an employee for such examination,

- p. actions taken to make it more difficult to find future employment in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement,
  - q. causing financial loss, including economic loss or loss of income,
  - r. infliction of other non-material damage, including damage to personal rights.
3. The above prohibition also includes the preparation of an attempt, a threat to conduct the activities listed in paragraph 2. If work or services were/ are/ are to be provided on the basis of a legal relationship other than an employment relationship, which forms the basis for the provision of work or services or the performance of a function or service, paragraph 2 shall apply respectively, insofar as the nature of the work or services provided or the performance of a function or service does not preclude the application of such action to the Whistleblower.
4. If work or services were/ are/ are to be provided on the basis of a legal relationship other than an employment relationship forming the basis for the provision of work or services or the performance of a function or service, the making of a report or public disclosure shall not constitute grounds for retaliation or an attempt or threat of retaliation, including, in particular:
- a. termination of a contract to which the Whistleblower is a party, in particular concerning the sale or supply of goods or the provision of services, the withdrawal from such a contract or its termination without notice;
  - b. imposition of an obligation or the refusal to grant, limit or withdraw an entitlement, in particular a concession, permit, or relief.
5. The Company is obliged in each case to reliably assess on its own whether the actions against the Whistleblower referred to in paragraph 2 are of a retaliatory nature and/or are related to the submission or content of the Report.
6. Any retaliatory actions against the Whistleblower will be subject to verification and prosecution in accordance with applicable law.
7. All Whistleblowers, as well as people assisting in making the Report, and people associated with the Whistleblower are covered by the protection provided by the generally applicable laws.
8. Any retaliation against the Whistleblower, person assisting in making the Report, and person associated with the Whistleblower, may be subject to disciplinary action initiated by a Legal entity.
9. The provisions of the Chapter VII shall also apply to a legal person or other organizational entity assisting or associated with the Whistleblower. Particularly, if it is owned by the Whistleblower or the Whistleblower is employed by that.

10. The provisions of Chapter VII arising directly from the Act do not apply to Reporting People other than the Whistleblower. At the same time, all People who report in good faith are covered by the confidentiality of the information provided. The Company allows for anonymous reporting.

### **VIII BAD FAITH REPORTS**

1. An informed Report made in bad faith - containing false information - is unlawful.
2. A person aggrieved by a deliberate Report or by the disclosure of false information shall have the right to seek compensation or damages directly from the Whistleblower.
3. A Whistleblower making a Report in bad faith shall not be subject to the protection determined in Section VII.

### **IX EXTERNAL REPORTS**

1. In addition to submitting a Report through internal report channels, to which the Company encourages, the Whistleblower may also make an external Report, i.e., a Report to the Ombudsman or to a relevant public authority, including, if appropriate, institutions, bodies, or agencies of the European Union.
2. The submission of an External Report shall not deprive the Whistleblower of the protection described in aforementioned Chapter VII.
3. An external report may be made without first making an internal Report.
4. External reports shall be made in accordance with separate procedures provided for by each public authority.

### **X PROCESSING OF PERSONAL DATA**

1. The Controller of the Personal Data contained in the registry referred to in this Policy is the Company.
2. The Personal Data collected in the performance of the activities indicated in the Protected Procedure shall comply with the applicable legislation and the Company's internal regulations on the protection of personal data.
3. The Whistleblower's Personal Data, which allows the Whistleblower's identity to be established, shall not be disclosed to unauthorized people except with the Whistleblower's expressed consent.
4. Point 3 (above) does not apply if the disclosure is a legal obligation in the context of public bodies or courts- investigations or judicial proceedings, including for the purpose of guaranteeing the right of defense of the reported person.

5. The Company, upon receipt of a Report, shall process Personal Data to the extent necessary to accept the Report or conduct the investigation. Personal Data that is not relevant to the processing of the Report and is contained in unfounded Reports shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such data shall take place within 14 days of the determination that it is not relevant to the case.
6. Personal data processed in connection with the acceptance of the Report or the Follow-up Actions to be taken, as well as documents related to the Report, shall be retained for a period of 3 years after the end of the calendar year in which the external Report was submitted to the public authority that is competent to take follow-up actions or in which the investigation and follow-up actions resulting therefrom were completed or after the completion of proceedings initiated by those actions.
7. A detailed information clause on personal data is attached as Appendix 2 to the Policy.

## **XI ENTRY INTO FORCE**

1. This Policy have been established after consultations with the company's trade union organization, completed on 12.09.2024. This Policy enters into force after 7 days from the date of its disclosure to employees of the Company in the customary manner followed in the Company.
2. At the commencement of recruitment or pre-contractual negotiations, the Company shall provide the job applicant (based on employment or any other legal relationship giving rise to the provision of work or services or a function or service) with information on its internal reporting policy.

**APPENDIX NO. 1**

<b>DATE AND PLACE THE REPORT WAS MADE:</b>	
<b>REPORTING PERSON'S NAME AND LAST NAME:</b>	
<b>JOB TITLE/ROLE:</b>	
<b>CONTACT DETAILS: (in particular e-mail address):</b>	
<b>CONTENT OF THE SUBMISSION FORM (template)</b>	
The data of the Person(s) who committed violations of the law that are the subject of your Report, contributed to their occurrence, or whose continued actions may lead to their occurrence.	
<b>NAME AND LAST NAME:</b>	
<b>JOB TITLE/ROLE:</b>	
The data of the Person(s) who are victims of the violations of the law that are the subject of your Report or may become victims:	
<b>NAME AND LAST NAME:</b>	
<b>JOB TITLE/ROLE:</b>	
<b>VIOLATIONS OF THE LAW THAT ARE THE SUBJECT OF THE REPORT:</b>	
<b>EVIDENCE:</b>	
<b>DECLARATION OF THE PERSON MAKING THE REPORT:</b>	
I declare that by making this Report: <ul style="list-style-type: none"> <li>• I am acting in good faith,</li> <li>• I have a reasonable belief that the allegations contained in the disclosed information are true,</li> <li>• I am not making the report for the purpose of benefit,</li> <li>• Disclosure is true to the best of my knowledge, and I have disclosed all facts and circumstances known to me concerning the subject of the report,</li> <li>• Company's or public interest is concerned.</li> </ul>	
<b>Date and Signature:</b>	



**APPENDIX NO. 2**

**Information Clause for Reporting Person  
(as part of the submission form)**

**INFORMATION ON THE PROCESSING OF PERSONAL DATA IN CONNECTION  
WITH REPORTING WRONGDOINGS**

**I Mode of Report Submission**

The mode in which you choose to submit the Report depends on whether processing of your personal data takes place.

**1. Anonymous**

If you make an anonymous Report - you do not need to provide your details. The person accepting your report will not know your identity and we will not process your personal data as a result.

Note! Your description of the incident may indicate your identity. If you wish to remain completely anonymous, please avoid giving out any identifiable information.

**2. Public**

If you make a report by disclosing your data, your identity will only be known to authorized persons, i.e., in particular to the Recipient of the Report.

Note! Disclosure of your report does not imply dissemination of your data within the organization - we are obliged to keep it confidential. The provision of data is always voluntary and depends only on you. If you have any doubts about the disclosure of your data, please choose to report anonymously.

If you have chosen to make an open report or if your anonymous report contains information that identifies you - we will process your personal data. Therefore, please see the information below on how we will process it.

**II Information Clause**

1. We inform you that the Controller of your personal data is **POLON-ALFA S.A.** with its registered office in Bydgoszcz, address: Glinki 155, 85-861 Bydgoszcz, entered in the Register of Entrepreneurs of the National Court in Bydgoszcz, XIII Commercial Department of the National Court Register under KRS No. 0000718974, Tax No. (NIP) 5540311901, Business ID (REGON) 091193376, share capital in the amount of 474.350,00 PLN, paid in full. (hereinafter referred to as: "Controller").
2. The Controller can be contacted at the above or at the following e-mail address: **ochrona\_danych@polon-alfa.pl**
3. Your personal data may be processed for the following purposes:
  - a) Verification of the report, prevention of wrongdoings, determination of the circumstances under which such violations occur, and also for drawing possible

consequences for those guilty of wrongdoings. The legal basis for the processing of personal data is the legitimate interest of the Controller or by a third party (Article 6 (1)(f) RODO), which is to ensure the legal and financial security of the company including the prevention of fraud and wrongdoings. If the report or information obtained during the investigation also include special categories of data (e.g., data concerning health), we may process them if necessary for reasons of important public interest, on the basis of Union or Member State law. – If the data are appropriate for the purpose indicated, do not violate the essence of the right to data protection and provide for adequate and specific measures to protect your fundamental rights and interests i.e. under Article 9 (2)(g) RODO;

- b) Possible establishment and investigation of claims or defense against claims - the legal basis for the processing is the legitimate interest of the Controller (Article 6(1)(f) RODO) to protect rights.
4. The Controller ensures the confidentiality of your personal data in connection with the received report. Therefore, your data may be disclosed only to people authorized by the Controller, entities entitled to do so under the provisions of the law (e.g. courts), and entities to whom the Controller has forwarded data to the extent necessary to accept and process your request - in particular law firms, entities providing IT tools.
  5. Personal data will be processed for a period of 3 years after the end of the calendar year, in which **(i)** an external notification has been transferred to the public authority competent to take follow-up action, or **(ii)** in which the investigation and follow-up thereof have been completed or the proceedings initiated by these actions have been terminated. In addition, in specific cases, the limitation period for possible claims will be longer than the above-mentioned periods - until their limitation period.
  6. The Controller does not transfer data outside the European Economic Area.
  7. You have the right to request access to your data, including the right to obtain a copy of your data, to request the rectification, deletion, or restriction of the processing of your data, and to object to the processing of your data to the extent that your data is processed on the basis of a legitimate interest of the Controller.
  8. If you consider that the Controller is processing your personal data in an unlawful manner, you also have the right to lodge a complaint with a supervisory authority (the President of the Office for Personal Data Protection).
  9. The provision of data is voluntary and depends only on you. You can report fully anonymously. The provision of data may allow the Recipient of the Report to contact you back (e.g., to clarify the circumstances of the incident you have described). If you do not provide personal data, it may make it difficult or impossible to verify your report and conduct an investigation.

10. The Controller shall not conduct activities involving automated decision-making (including profiling) in relation to data subjects.