

**INTERNAL PROCEDURE FOR REPORTING AND FOLLOWING UP ON NOTIFICATIONS OF
INFRINGEMENTS MANDATORY
IN MULTICHEM SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ
BASED IN LUBON**

I. General information

1. An internal procedure for reporting information on infringements of the law and follow-up for whistleblowers ("**Procedure**") is hereby introduced at Multichem spółka z ograniczoną odpowiedzialnością with its registered office in Luboń (62-030) at ul. Przemysłowa 2, entered in the register of entrepreneurs of the National Court Register kept by the District Court Poznań - Nowe Miasto and Wilda in Poznań, VIII Economic Division of the National Court Register under KRS number: 0000104551, holding NIP: 7791548062, REGON: 630765083 ("**Company**").
2. The purpose of the Procedure is to:
 - a) reducing the risk of breaches within the Company,
 - b) creating a secure environment in which to lean on internal reports of violations,
 - c) Introduce uniform internal whistleblowing rules for whistleblowers (secure whistleblowing channels), handle whistleblowing in a fair and impartial manner and follow up,
 - d) identifying internal and external conditions for whistleblower coverage,
 - e) Provide appropriate protection measures for whistleblowers, including against retaliation by the Company or colleagues in particular against bullying, discrimination,
 - f) ensuring an appropriate level of confidentiality of the whistleblower's personal data,
 - g) Encouraging whistleblowers to report internal violations under the Procedure. Encouragement should primarily be understood as the proper conduct of senior and lower level managers and their involvement in the process of shaping compliance with applicable laws and social norms.
3. This Procedure is made public by making the contents of the document available on the website <https://multichem.pl/pl/do-pobrania>.
4. The company undertakes to provide:
 - a) a high culture of openness and respect in which whistleblowers can report violations,
 - b) protecting the rights of whistleblowers by ensuring confidentiality, in particular with regard to the whistleblowing process, the handling of internal reports and follow-up.
5. The procedure was created in connection with the Company's efforts to comply with the requirements contained in:
 - a) Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers under Union law (OJ EU. L. 2019 No. 305, p. 17 as amended; the "**Directive**"),
 - b) national laws, including those implementing the Directive.

II. Terms used in the procedure

1. Terms used in the Procedure shall be understood to mean:
 - a) **Follow-up or investigation** - means an action taken by the Company to assess the veracity of the information contained in a notification, including those set out in Chapter IX, point 2 of the Procedures, and, where appropriate, to address the reported infringement, in particular by way of investigation, initiation of inspection

or administrative proceedings, filing of charges, action taken to recover funds or closure of a procedure implemented as part of the internal procedure for reporting infringements of law and follow-up,

- b) **retaliatory action** - is to be understood as a direct or indirect act or omission in a work-related context which is caused by a report and which infringes or is likely to infringe the whistleblower's rights or causes or is likely to cause undue harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower,
- c) **information on a breach of law** - shall mean information, including a reasonable suspicion, concerning an actual or potential breach of law that has occurred or is likely to occur in a Company with which the whistleblower has participated in a recruitment process or other pre-contractual negotiations, works or has worked, or in another legal entity with which the whistleblower has or has had contact in a work-related context, or information concerning an attempt to conceal such a breach of law,
- d) **feedback** - means the provision of information to the whistleblower on the follow-up action planned or taken and the reasons for such action in relation to the report submitted,
- e) **work-related context** - is to be understood as past, present or future work-related activities based on an employment or other legal relationship underpinning the provision of work or services or the performance of functions in or for the Company, in the course of which information about a breach of the law has been obtained and the possibility of experiencing retaliation exists,
- f) **breach** - an abnormal situation which constitutes a breach of the law and which requires reporting to the Reporting Officer and which is reasonable and based on knowledge acquired by the whistleblower,
- g) **public authority** - it should be understood as the chief and central government administration bodies, field government administration bodies, bodies of local self-government units, other state bodies and other entities performing, by law, tasks of public administration competent to undertake follow-up actions within the scope of their activities,
- h) **person concerned by the notification** - shall mean a natural person, a legal person or an organisational unit without legal personality and to which the law confers legal capacity, indicated in the notification as the person who committed the infringement or as a person with whom the person who committed the infringement is associated,
- i) **whistleblower helper** - means an individual who assists a whistleblower with a **report** in a work-related context and whose assistance should not be disclosed,
- j) **a person related to the whistleblower** - it should be understood as a natural person who may experience retaliatory actions, including a co-worker or a person closest to the whistleblower, i.e. the whistleblower's spouse, ascendant, descendant, sibling, a relative in the same line or degree, a person in an adoptive relationship and their spouse, as well as a person in a cohabiting relationship,
- k) **Whistleblower Officer** - should be understood as the person appointed to receive internal reports under the Procedure and dealing with the verification of reports, taking follow-up actions, including being responsible for further communication with the whistleblower and requesting additional information and documentation, that is: Chief Operating Officer and, in cases specified in the Procedure, the Chief Executive Officer,
- l) **Procedure** - means this internal procedure for reporting and following up on violations of the law applicable to the Company,
- m) **register** - means the **register** of internal applications kept by the Company,
- n) **notification** - means a written internal or external notification, made in paper or electronic form, submitted in accordance with the requirements set out in the Procedure,
- o) **internal report** - it shall be understood as a report of a violation of the law submitted to the Company in accordance with the requirements set out in the Procedure,
- p) **external report** - means an oral or written communication of a violation of the law to the Ombudsman or a public authority,

- q) **anonymous notification** - should be understood as a notification ensuring that the whistleblower cannot be identified.

III. Scope of application

1. A breach of law is an act or omission that is contrary to the law, rules or regulations applicable to the Company or that is intended to circumvent the law relating to:
 - a) corruption,
 - b) public procurement,
 - c) financial services, products and markets,
 - d) anti-money laundering and counter-terrorist financing,
 - e) product safety and compliance,
 - f) transport security,
 - g) environmental protection,
 - h) radiological protection and nuclear safety,
 - i) food and feed safety,
 - j) animal health and welfare,
 - k) public health,
 - l) consumer protection,
 - m) privacy and data protection,
 - n) security of ICT networks and systems,
 - o) financial interests of the State Treasury of the Republic of Poland, of the local government unit and of the European Union,
 - p) the internal market of the European Union, including public law competition and state aid rules and corporate taxation,
 - q) constitutional freedoms and rights of the human being and the citizen - occurring in the relations of the individual with the public authorities and not related to the areas indicated in (a) - (p) above,
 - r) other breaches than those referred to in (a) - (q), including those relating to the applicable internal regulations and ethical standards of the Company, i.e.:
 - violations of employment rights, including bullying and discrimination, and any form of abuse of a relationship of dependency in an employment or work relationship,
 - Violations of the Labour Regulations, the Remuneration Regulations, the Health and Safety Regulations,
 - corrupt activities, including active or passive bribery, fraud, forgery, extortion or the use of false statements,
 - mismanagement of the Company's property,
 - product manufacturing violations (contamination, adulteration of raw material).
2. The procedure does not include the possibility of reporting other than the violations indicated above. In the event of such violations, the report shall be made in the normal course of the performance of duties, i.e. to the immediate superior, to the management, unless other internal regulations have been established covering the procedure for reporting the irregularity in question, in which case such report shall be forwarded according to jurisdiction.
3. The procedure applies to an individual who reports information about a violation of the law obtained in a work-related context, including:
 - a) employee,
 - b) temporary employee,

- c) a person providing work on a basis other than employment, including under a civil law contract,
- d) entrepreneurs,
- e) proxy,
- f) shareholder or partner of the Company,
- g) member of a corporate body,
- h) a person performing work under the supervision and direction of a contractor, subcontractor or supplier of the Company,
- i) trainee,
- j) volunteer,
- k) apprentice,

hereinafter referred to as '**whistleblower**'.

- 4. The procedure shall also apply to the individual referred to in point 3 above in the event of a report of a breach obtained in a work-related context prior to the establishment of the employment relationship or other legal relationship giving rise to the provision of work or services or the exercise of functions in or for the Company, or after the termination of such employment relationship.
- 5. The procedure does not apply to information covered by regulations on the protection of classified information.

IV. Signaller - General information

- 1. The whistleblower shall be subject to the protection laid down in the Procedure and in national law from the time of notification, provided that the whistleblower had reasonable grounds to believe that the reported information was true at the time of notification and that such information constituted infringement information.
- 2. The whistleblower's personal data enabling the identification of the whistleblower and other information from which the whistleblower's identity can be directly or indirectly identified shall not be disclosed to unauthorised persons, except with the whistleblower's express consent.
- 3. The provision of point 2 above shall not apply where disclosure is a necessary and proportionate legal obligation in connection with investigations by public authorities or in connection with preliminary or judicial proceedings carried out by the courts, including for the purpose of safeguarding the rights of defence of the reported person.
- 4. Upon receipt of a notification, the Company processes personal data to the extent necessary for the acceptance of the notification or possible follow-up. Personal data that is not relevant to the processing of the notification shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such personal data shall take place within 14 days of the determination that it is not relevant.

V. Prohibition of retaliation and protective measures

- 1. No retaliatory action or attempted or threatened retaliatory action may be taken against the whistleblower.
- 2. If the work was, is or is to be provided on the basis of an employment relationship, no retaliatory action may be taken against the whistleblower consisting in particular of:
 - a) refusal to establish an employment relationship,
 - b) termination or termination without notice of the employment relationship,
 - c) not concluding a fixed-term employment contract or an indefinite-term employment contract after the termination of a probationary employment contract, not concluding another fixed-term employment contract or not concluding an indefinite-term employment contract after the termination of a fixed-term employment contract - where the

whistleblower had a legitimate expectation that such a contract would be concluded with him or her,

- d) reduction in the amount of remuneration for work,
 - e) withholding promotion or being overlooked for promotion,
 - f) omission in the award of work-related benefits other than wages or reduction in the amount of such benefits,
 - g) transfer to a lower post,
 - h) suspension from employment or official duties,
 - i) the transfer to another employee of the whistleblower's existing duties,
 - j) an unfavourable change in the place of work or working time schedule,
 - k) negative performance appraisal or negative job review,
 - l) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature,
 - m) coercion, intimidation or exclusion,
 - n) bullying,
 - o) discrimination,
 - p) unfavourable or unjust treatment,
 - q) withholding participation or being overlooked for selection for 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 to make it more difficult to find future work in a particular sector or industry on the basis of an informal or formal sectoral or industry agreement,
 - t) causing financial loss, including economic loss or loss of income,
 - u) the infliction of other non-material damage, including damage to the whistleblower's personal rights, in particular the whistleblower's reputation.
3. Retaliation for filing a report shall also be deemed to be an attempt or threat of the measure set out in point 2 above.
 4. If the work or service has been provided, is being provided or is intended 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, points 2 and 3 above shall apply *mutatis mutandis*, insofar as the nature of the work or service provided or the performance of a function does not preclude the application of such action to the whistleblower.
 5. If the work or service has been, is being or is intended 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 functions, the making of a report may not give rise to retaliatory action 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 relating to the sale or supply of goods or the provision of services, the withdrawal from such a contract or its termination without notice.
 6. A whistleblower against whom retaliatory action has been committed is entitled to compensation in an amount not lower than the average monthly remuneration in the national economy in the previous year, announced for pension purposes in the Official Journal of the Republic of Poland "Monitor Polski" by the President of the Central Statistical Office, or to damages.
 7. A person who has suffered damage due to a whistleblower knowingly reporting false information is entitled to compensation or damages for violation of personal rights from the whistleblower who made the report.
 8. Making a report cannot constitute grounds for liability, including disciplinary liability or liability for damages for infringement of the rights of others or obligations set out in the law, in particular on the subject of defamation, infringement of personal rights, copyright, protection of personal data and the obligation to maintain secrecy, including business secrets, provided that the whistleblower had reasonable grounds to believe that the report was necessary to

disclose a breach of the law in accordance with the Procedure and the law. In the event that the legal proceedings referred to above are initiated, the whistleblower may request that such proceedings be discontinued.

9. Obtaining or accessing the information that is the subject of a report may not give rise to liability, provided that such acquisition or access does not constitute a criminal act.
10. You may not waive the rights set out in the Procedure and in the applicable legislation, nor may you accept liability for damage caused by making a report. This does not apply to accepting liability for damage arising from knowingly reporting false information.
11. The provisions of this Chapter shall apply mutatis mutandis to a person assisting in making a report and to a person associated with the whistleblower, as well as to a legal person or other organisational entity assisting or associated with the whistleblower, in particular owned or employed by the whistleblower.
12. protection of the whistleblower, in particular if his/her identity has been disclosed, is the responsibility of the Reporting Officer, who is obliged to react to any manifestation of potential retaliation related to the whistleblower and the report made. A whistleblower who has made a report and whose personal information has been unauthorisedly disclosed, has experienced any retaliation, discrimination or other unfair treatment, should immediately report the situation to the Reporting Officer. If the analysis of the information confirms the allegations of such notification, the Reporting Officer will take appropriate action to protect the whistleblower.

VI. Person within the Company's organisational structure authorised to receive notifications

1. The impartial person authorised by the Company to receive internal applications within the Company's organisational structure is the Application Officer, who in the Company is the Chief Operating Officer.
2. The impartial person authorised by the Company to receive internal reports within the Company's organisational structure in the absence of the Reporting Officer is the Chief Executive Officer.

VII. Ways of reporting by whistleblower

1. The whistleblower may make a written internal notification in the following manner, ensuring confidentiality:
 - a) electronically, by sending your application to the dedicated e-mail address, i.e. sygnalisci@multichem.pl,
In accordance with the arrangements in place, the dedicated email address has been separated from the Company's email server and is operated exclusively by the Whistleblower Officer. We recommend that notification correspondence is sent from the whistleblower's private mailbox;
 - b) in writing via boxes placed in the plant's canteens.
2. The procedure does not take into account other opportunities to make submissions in another form.
3. Applications are possible 24 hours a day, on working days. Applications can be made in Polish and English.
4. When making a report, the whistleblower may use the template for reporting an internal breach attached as Annex 1 to the Procedure.
5. Reports can be made anonymously. In the case of an anonymous report, the Reporting Officer will take active steps to prevent third parties from identifying the reporter. However, reporters are encouraged to make reports on a non-anonymous basis as this helps to establish the necessary facts of the report.
6. All reports will be considered serious irrespective of the nature or the person making the report. In all cases, the Whistleblowing Officer is committed to maintaining confidentiality in relation to reports and will use all reasonable endeavours to keep the report and the whistleblower's details confidential to ensure that the whistleblower is protected from retaliation, discrimination or other unfair treatment.

7. The Whistleblower Agent shall, as soon as possible and no later than within 7 days of receipt of the report, confirm its receipt to the whistleblower. Confirmation of the acceptance of a report takes place by e-mail if the whistleblower has provided his/her e-mail address, in other cases it takes place in a documented manner, e.g. in writing, unless the whistleblower has not provided a contact address to which the confirmation should be forwarded. Acknowledgement of acceptance of an internal report shall be made in accordance with the template attached as Annex 2 to the Procedure.
8. In order for the notification to be processed and followed up efficiently, it is recommended that the notification contains all the data referred to in the model notification of a breach constituting Annex 1 to the Procedure, in particular:
 - a) the details of the whistleblower who is the subject of the report and of other persons who have or may have a relationship with the whistleblower,
 - b) any other information relevant to the notification, including possible evidence and documents, identification of the entity to which the notification relates, time and place of the breach, description of the breach,
 - c) all reports should, irrespective of how they are submitted, include the whistleblower's postal or e-mail address,
 - d) indicating the preferred method of feedback, ensuring that the principle of anonymity is maintained, e.g. through the use of the whistleblower's dedicated and private e-mail address , created specifically for this purpose.
9. The purpose of providing the information referred to in paragraph 8(d) above is to enable the whistleblower to be contacted in the event that more information than originally indicated in the notification is required to deal with the notification.
10. If the whistleblower does not have all the information indicated in point 8 above, the whistleblower shall make a notification to the extent that the whistleblower has the information. Failure to provide complete information shall not constitute grounds for not processing the notification in accordance with the Procedure.
11. For the effectiveness of the Procedure, irrespective of the form in which a report is made, a model form for internal reporting shall be established. The use of the established model form is not obligatory to initiate the process of clarification of the breach.
12. The Company shall take all legally permissible steps to obtain the necessary information and documents for an effective examination of the application before leaving it unprocessed.
13. The Company guarantees that the Procedure and the processing of personal data related to the acceptance of notifications prevent unauthorised persons from gaining access to the information covered by the notification and ensure protection of the confidentiality of the identity of the whistleblower, the person to whom the notification relates and the person related to the whistleblower or the person assisting in making the notification indicated in the notification. Confidentiality protection applies to information from which the identity of the whistleblower or the aforementioned persons can be directly or indirectly identified.
14. Only persons authorised by the Company in writing may be permitted to receive and verify internal reports, undertake follow-up activities and process personal data. Authorised persons are obliged to maintain secrecy with regard to the information and personal data they have obtained in the course of receiving and verifying internal reports, and the follow-up activities undertaken, even after the termination of the employment relationship or other legal relationship under which they performed this work.

VIII. Follow-up, verification of the report and further communication with the whistleblower, including requesting additional information and providing feedback to the whistleblower

1. The person within the Company's organisational structure authorised to verify notifications, follow up and conduct

further communication with the whistleblower within the Company's organisational structure is the Notification Commissioner, who in the Company is the Chief Operating Officer. In the absence of the Whistleblower Agent, the Chief Operating Officer shall deputise for the activities indicated above.

2. Once an internal report has been received, it shall be processed in accordance with the rules laid down in the Procedure, unless the nature and subject matter of the internal report justify its processing in accordance with the procedure provided for by separate regulations or generally applicable laws.
3. Upon receipt of an internal notification, the Notification Officer forwards information about it to the HR Department for registration of the notification in the register.
4. The Reporting Officer performs an initial analysis of the internal report to determine whether the information contained in the report allows the legitimacy of the internal report to be considered and, if necessary, contacts the whistleblower where possible.
5. The Enrolment Commissioner may decide not to conduct an investigation if:
 - a) the descriptive event did not occur,
 - b) the internal application was made in bad faith,
 - c) the infringement does not fall within the scope of the infringement areas indicated in the Procedure,
 - d) notification was the subject of a previous internal notification,
 - e) internal application is manifestly unreliable or unfounded,
 - f) it is impossible to obtain the information necessary for the investigation and follow-up.
6. If the notification allows for verification of its legitimacy and, moreover, according to the description of the notification, a violation is likely to occur, an investigation is initiated.
7. The Reporting Officer may consider involving representatives of other organisational units of the Company or an independent consultant whose knowledge and experience of such persons may be necessary in the investigation and follow-up of the report.
8. Where, in the opinion of the Enrolment Officer, there are circumstances that may impinge on his or her impartiality in the assessment of an internal application, he or she may request the HR Manager to exclude him or her from conducting the investigation. Circumstances justifying exclusion may be, in particular, when:
 - a) internal notification concerns the Notification Officer,
 - b) The Reporting Officer is related to the reported person or whistleblower,
 - c) The Reporting Officer has a formal relationship with the reported person or whistleblower.

This catalogue is not exhaustive. In the opinion of the Reporting Commissioner, there may also be other objective grounds, justified by the circumstances of a particular investigation, for his or her exclusion from the examination of a particular internal report, including those obtained from a whistleblower or third parties.
9. A request for exclusion may be made by the Reporting Officer to the Head of HR at any stage of the investigation. In the event of a situation as set out in paragraph 8 above, the Director General shall appoint another impartial person to deal with the specific internal report.

IX. Examination of the application

1. The Whistleblower Agent shall process the notification, follow up and provide feedback without undue delay, but no later than 3 months from the date of acknowledgement of acceptance of the notification or, if no acknowledgement of acceptance is provided, within 3 months from the expiry of 7 days from the date of the internal notification, unless the whistleblower has not provided a contact address to which feedback should be provided.
2. In particular, the following activities are considered to be follow-up activities:

- a) verification of the infringement information and assessment of the accuracy of the allegations,
 - b) conducting an investigation,
 - c) listening to the whistleblower,
 - d) removal of the infringement,
 - e) take preventive measures to ensure that the infringement does not occur,
 - f) close the follow-up procedure.
3. The Reporting Officer may take steps to verify information about the breach such as, but not limited to, receiving explanations to gather additional information and obtaining copies of documents.
4. The Enrolment Agent has a duty to act with due diligence and confidentiality.
5. The Reporting Officer shall verify the legitimacy of an internal report in an investigation based on the Procedure and information obtained from the Company's organisational units, taking into account the type and nature of the report and subject to confidentiality rules. The investigation shall be conducted in a fair and impartial manner.
6. Where necessary, the Reporting Officer may summon to the meeting any employee or associate who may have a connection with or any knowledge of an internal report, or the whistleblower, to give an explanation. If requested to do so by the Whistleblower Commissioner conducting the investigation, all employees are required to attend the meeting and provide documents and information necessary to establish all the circumstances of the internal report.
7. The explanations given by the persons summoned are recorded in the form of a protocol drawn up by the Enrolment Agent.
8. Having established the totality of the facts, the Reporting Officer decides on the validity of the internal report and, in the case of valid reports, also makes recommendations for appropriate corrective or disciplinary action against the offending employee or colleague, as well as a recommendation for possible preventive action to eliminate violations similar to those described in the internal report in the future.
9. The final conclusions include, in particular:
 - a) the date of receipt of the internal notification,
 - b) factual description,
 - c) description of action taken,
 - d) description of the evidence gathered,
 - e) type of breach,
 - f) a decision on the merits of the internal notification,
 - g) and, where notifications are considered justified, to recommend appropriate follow-up and preventive action.
10. Recommendations may include, in particular:
 - a) to close the proceedings without taking further action,
 - b) interviewing the person concerned,
 - c) reminder,
 - d) imposing a financial penalty,
 - e) preventive proposals (recommendations, procedures) of a management nature,
 - f) changes to the internal organisation of the Company,
 - g) taking civil legal action, e.g. compensation for damages,
 - h) initiation of disciplinary proceedings,
 - i) the filing of a report on reasonable suspicion of a criminal offence,
 - j) informing the relevant services/authorities/institutions.
11. The findings, conclusions and recommendations referred to in points 8, 9 and 10 above shall be recorded in the form

of minutes.

12. In the event of a positive verification of the validity of the application, the Enrolment Commissioner:
 - a) communicates the outcome of the investigation to the members of the Company's Board of Directors for appropriate follow-up (disciplinary or corrective action) contained in the record against the alleged violator,
 - b) shall, within 7 working days of the communication referred to in point (a) above, inform the alleged infringer of the notification and the verification of the internal notification.
13. In the event that the validity of an internal report is negatively verified and the suspicions contained therein are dismissed, the Reporting Officer shall promptly transmit to the whistleblower and the person alleged to have committed the violation, information about the internal report and the verification of the internal report conducted. If the internal report concerned a member of the Company's management board, information on the completed investigation and its outcome shall be communicated to the Company's shareholders.
14. The information referred to in points 12 and 13 above shall be provided to the whistleblower within a maximum period of 3 months from the date of acknowledgement of acceptance of the internal report or, if no acknowledgement of acceptance of the internal report is provided, within 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 should be provided.
15. A person making a report in good faith shall be entitled to the status of whistleblower with regard to the confidentiality of his/her personal data - only the person receiving the report shall have access to his/her personal data, unless the whistleblower consents to the disclosure of his/her personal data or the disclosure of such data is a necessary and proportionate obligation under generally applicable law in the context of investigations by national authorities. A person making a report in bad faith or making a frivolous report or a report which does not actually constitute an infringement shall not be entitled to the protection provided for in this paragraph.

X. Protection of the whistleblower during the investigation

The procedure is designed to protect the whistleblower who reports a breach, including by:

- a) **fair procedure** - the principle of fair procedure applies to the investigation. Only legally obtained information is taken into account for the purposes of the investigation. The persons concerned must be treated fairly and with respect;
- b) **Presumption of innocence** - investigations are carried out neutrally and objectively taking into account the presumption of innocence. Consideration is also given to grounds that incriminate those involved in the report as well as those that may relieve them;
- c) **protection of whistleblowers** - whistleblowers are protected. Whistleblowers' statements are treated confidentially. The identity of whistleblowers will not be disclosed if they wish and if possible under applicable law. Whistleblowers who experience harassment because of a report they have made should contact the Reporting Officer. Harassment and harassment of whistleblowers, reprisals and retaliation against whistleblowers will not be tolerated and are reportable under the provisions of this Procedure and are subject to sanctions;
- d) **proportionality** - investigations are limited to the subject matter of the proceedings. Matters not relevant to the case will not be investigated. The means used in the proceedings shall comply with the principle of proportionality, i.e. they must be appropriate, necessary and adequate to achieve the purpose of the proceedings;
- e) **protection of personal data** - the processing of reports and investigations shall be carried out in accordance with the applicable data protection legislation;
- f) **Right to be heard, notification to affected persons** - affected persons shall be informed, within the framework of the investigation, of the opening of proceedings against them insofar as this is possible without jeopardising the purpose of the proceedings. The reported persons shall be given the opportunity to comment on the allegations of infringement at the latest before the end of the investigation. Their views will be taken into account. If the investigation shows at an early stage that no infringement has taken place, the notification of the persons concerned and their opportunity to comment may be waived;

- g) **Confidentiality and secrecy** - those entrusted with the handling and verification of applications are obliged to keep the information thus obtained confidential vis-à-vis third parties. This applies in particular to personal data;
- h) **the principle of legality** - the issue of processing reports and carrying out investigations and taking the necessary sanctions in the event of an identified breach is not a matter of discretion;
- i) **rehabilitation** - if the investigation shows that no breach of the rules has been found, the person concerned will, on request, be given the right to have the matter clarified in a way that is clear and appropriate in his or her working environment, in order to prevent any damage to his or her reputation;
- j) **Duty to cooperate** - all persons employed by and working with the Company are obliged to support the investigation. This applies in particular to the presentation of complete documents and data and the provision of comprehensive explanations and truthful information. Obstructing or obstructing the investigation, especially influencing witnesses and concealing or tampering with documents, is forbidden and will also be subject to sanctions for violation of the Procedure.

XI. Information on making external reports to the Ombudsman or public authorities

1. An external notification is received by either the Ombudsman or a public body.
2. External notification may be made orally or in writing.
3. Notification in documentary form may be made:
 - a) in paper form, to the postal address indicated by the Ombudsman or the public authority receiving the notification;
 - b) in electronic form to the e-mail address or electronic mailbox address or electronic delivery address indicated by the Ombudsman or the public authority receiving the notification, or by means of a dedicated web form or application designated by the public authority as the correct application for electronic notification.

XII. Register of internal notifications

1. The register is maintained by the HR Department.
2. The register shall contain, in particular, the following information:
 - a) application number,
 - b) the subject of the infringement,
 - c) the personal data of the whistleblower and the reported person necessary to identify them,
 - d) whistleblower contact address,
 - e) the date of internal notification,
 - f) information on follow-up actions taken,
 - g) the date of completion of the case.
3. The administrator of the data collected in the register is the Company.
4. Personal data and other information in the register 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 the proceedings initiated by those actions have been terminated.
5. Access to the register is granted exclusively:
 - a) HR staff responsible for maintaining the register,
 - b) The Reporting Officer,as well as to law enforcement authorities in connection with activities carried out as a result of generally applicable law.

6. The register shall be kept in accordance with the model indicated in Annex 3 to the Procedure, which forms an integral part of the Procedure.

XIII. Personal data of the applicant

1. The administrator of the whistleblowers' personal data is Multichem spółka z ograniczoną odpowiedzialnością with its registered office in Luboń (62-030) at ul. Przemysłowa 2, entered in the register of entrepreneurs of the National Court Register kept by the District Court Poznań - Nowe Miasto and Wilda in Poznań, VIII Economic Department of the National Court Register under KRS number: 0000104551, holding NIP: 7791548062, REGON: 630765083 (the "Company").
2. For matters relating to the processing of personal data, you can contact sygnalisci@multichem.pl.
3. The whistleblower's personal data provided by the whistleblower will be processed by the Company to the extent necessary to accept the whistleblower's report, determine whether the reported infringement constitutes an actual or potential infringement, detect infringements within the Company, handle internal notifications, undertake explanatory actions, inform whistleblowers of the acceptance and handling of the report in the manner described in the Procedure, as well as take follow-up actions aimed at counteracting the disclosed infringements and fulfil the Company's obligations resulting from the provisions of applicable law.
4. Personal data that is not relevant to the processing of the application shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such personal data shall take place within 14 days of the determination that it is not relevant to the case.
5. Legal basis for the processing of whistleblowers' personal data:
 - a. To the extent that the processing is necessary for the performance of the Company's legal obligation in connection with the investigation of a notification and the investigation of a breach, as well as the maintenance of records of internal notifications, personal data will be processed by the Company pursuant to Article 6(1) (c) of the General Data Protection Regulation of 27 April 2016. (hereinafter the "GDPR");
 - b. To the extent that the whistleblower consents to the disclosure of his or her identity, the basis for the processing of his or her personal data will be his or her consent (Article 6(1) (a) GDPR);
 - c. To the extent that the processing is necessary for the performance of a task carried out in the public interest, where the conduct of an internal investigation will be the performance of a public task related to the protection of the public interest, combating and detecting infringements of the law - personal data will be processed by the Company on the basis of Article 6(1) (e) GDPR,
 - d. In the case of the processing of special categories of personal data (including data revealing racial or ethnic origin, political opinions, religious beliefs, health data, sexual orientation) to the extent that such processing is necessary for reasons of substantial public interest, on the basis of European Union or Member State law, which are proportionate to the aim pursued, do not prejudice the essence of the right to data protection and provide for appropriate and specific measures to protect the fundamental rights and interests of the data subject - personal data will be processed by the Company on the basis of Art. 9(1) (g) GDPR, which must be read in conjunction with Article 6(1) (e) GDPR.
6. Personal data processed in connection with the acceptance of a notification or follow-up action and the documents relating to that notification shall be retained by the Company for a period of 3 years after the end of the calendar year in which the follow-up action was completed or after the proceedings initiated by that action have been concluded.
7. The personal data and other information in the register of internal notifications shall be retained 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 those actions are completed.

8. The Company ensures the confidentiality of whistleblowers' data in connection with the notification received. Accordingly, data may only be made available to entities authorised to do so by law and, where applicable, to entities to which the Company has entrusted data processing, i.e. the provider of the e-mail system used to handle notifications in accordance with this procedure, to hosting providers, i.e. home.pl Spółka Akcyjna, and, where applicable, to providers of systems for backing up the Company's systems.
9. Only persons authorised in writing by the Company are allowed to process the personal data of whistleblowers. Authorised persons are obliged to maintain secrecy with regard to the information and personal data they have obtained in the course of receiving and verifying internal whistleblowing and follow-up actions taken, even after the termination of the employment or other legal relationship under which they performed this work.
10. In connection with the processing of personal data, whistleblowers have the following rights, within the limits of the law and where applicable:
 - a. The right to request access to and rectification (amendment) of your personal data,
 - b. the right to request erasure or restriction of processing, as well as to object to processing, with this right only if further processing is not necessary for the Company to comply with a legal obligation and there are no other overriding legal grounds for processing,
 - c. where the legal basis for the processing of the whistleblower's personal data will be consent, to the extent that the whistleblower consents to the disclosure of his or her identity, the right to withdraw consent at any time. The withdrawal of consent will not affect the lawfulness of the processing that was carried out on the basis of consent before its withdrawal.
 - d. The right to lodge a complaint with a supervisory authority (the President of the Data Protection Authority - www.uodo.gov.pl).
11. The provision of personal data is voluntary and is not necessary in order to submit a notification in accordance with the content of this Procedure. The Procedure provides for the possibility to make a notification anonymously.
12. The personal data of whistleblowers may be transferred outside the European Economic Area, within the framework of control activities exercised by the Administrator's shareholder company, i.e. GLOBAL TRADING INC. based in Barbados. In order to ensure an adequate level of protection of personal data, the Administrator has entered into an agreement with GLOBAL TRADING INC. The agreement referred to above is based on the standard contractual clauses issued by the European Commission in accordance with Article 46(2)(c) GDPR. A copy of the standard contractual clauses referred to above can be obtained by contacting the indicated e-mail address: sygnalisci@multichem.pl. The method of securing your data applied by the Controller is in accordance with the principles provided for in Chapter V of the GDPR. You may therefore request further information on the safeguards applied in this regard, obtain a copy of these safeguards and information on where they are available.

In connection with the Company's use of dedicated backup tools, whistleblowers' personal data may be transferred to the United States. The basis for the transfer of data to Veeam Software Group is the applicable standard contractual clauses in accordance with the European Commission decision, available at the link: <https://www.veeam.com/company/policy/data-processing-addendum.html>.

13. No automated decisions, including decisions resulting from profiling, will be made by the Company on the basis of the personal data collected.

XIV. Final provisions

1. The Company is responsible for the adequacy and effectiveness of the operation of the Procedure.
2. The procedure comes into force 7 days after it has been communicated to employees and other interested persons by e-mail and by posting it on the notice board.

3. The Company shall provide information on the Procedure to a person applying to perform work on the basis of an employment relationship or any other legal relationship constituting the basis for the provision of work or services or the performance of functions, together with the commencement of recruitment or pre-contractual negotiations by posting the Procedure on the website.
4. The Company's Management Board shall inform the Company's employees of the entry into force of the Procedure and of any amendments thereto. Managers (supervisors) of individual organisational units of the Company are obliged to familiarise all subordinate employees with the provisions of the Procedure.
5. The procedure was agreed with employee representatives in the Company.
6. The Procedure shall be amended in accordance with the procedure applicable to its establishment.

LIST OF ANNEXES

Annex 1 to the Procedure - Model notification of an internal breach with an information clause in relation to the processing of the whistleblower's personal data

Annex 2 to the Procedure - Model acknowledgement of receipt of internal notification

Annex 3 to the Procedure - Model register of internal notifications

Annex 4 to the Procedure - Model declaration of knowledge of the whistleblowing and follow-up procedure

Annex 5 to the Procedure - Model authorisation to receive and verify internal notifications, follow up and process personal data

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..
(place, date)

INTERNAL VIOLATION REPORT

No.

The form is used to report violations in Multichem spółka z ograniczoną odpowiedzialnością, Luboń. The information provided is subject to confidentiality under the terms of the Procedure.

This form is for the purpose of making a good faith internal report of: a reasonable suspicion of a breach, the actual occurrence of a breach, the existence of a high risk of a breach or attempts to conceal a breach.

Person making the internal notification

Name:

Contact details:

.....

- ☐ I am an employee
- ☐ I am a temporary worker
- ☐ I am a contractor/service provider
- ☐ I perform work on a basis other than employment relationship, including on the basis of another civil law contract
- ☐ entrepreneur
- ☐ proxy
- ☐ I am a shareholder
- ☐ I am a member of a body
- ☐ I am a former employee
- ☐ I am a candidate for a job
- ☐ I am a volunteer
- ☐ I am an apprentice
- ☐ I am a trainee
- ☐ I provide work under the supervision and direction of the contractor/subcontractor/supplier,
- ☐

other:

.....
..

Official post:

The person affected by the internal notification.

Name:

Official post:

Date and place of the breach and how knowledge of the breach was obtained.

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Information did you take action to eliminate the breach or its consequences (e.g. report the situation to your superior in advance, take advice, etc.)?

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A concise description of the breach and the course of the incident, indicating the relevant facts. Indication of the type of infringement, including which legal provisions have been violated? What does the violation consist of? How did the infringement occur? For what reason did the violation occur? How did knowledge of it come about? What are the effects of the infringement?

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Documents and other means of evidence that can corroborate the facts underlying the internal notification/data of others who may have knowledge of the breach (documents, e-mail correspondence, SMS, witnesses or persons having or likely to have knowledge of the breach, etc.).

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Additional comments/any other data and information.

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Preferred form of contact - postal address, e-mail address, telephone number, etc.

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(signature of the person making the internal application)

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(signature of the person responsible for accepting the internal notification)

1. The administrator of the whistleblowers' personal data is Multichem spółka z ograniczoną odpowiedzialnością with its registered office in Luboń (62-030) at ul. Przemysłowa 2, entered in the register of entrepreneurs of the National Court Register kept by the District Court Poznań - Nowe Miasto and Wilda in Poznań, VIII Economic Department of the National Court Register under KRS number: 0000104551, holding NIP: 7791548062, REGON: 630765083 (the "Company").
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3. The whistleblower's personal data provided by the whistleblower will be processed by the Company to the extent necessary to accept the whistleblower's report, determine whether the reported infringement constitutes an actual or potential infringement, detect infringements within the Company, handle internal notifications, undertake explanatory actions, inform whistleblowers of the acceptance and handling of the report in the manner described in the Procedure, as well as take follow-up actions aimed at counteracting the disclosed infringements and fulfil the Company's obligations resulting from the provisions of applicable law.
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 - b. To the extent that the whistleblower consents to the disclosure of his or her identity, the basis for the processing of his or her personal data will be his or her consent (Article 6(1) (a) GDPR);
 - c. To the extent that the processing is necessary for the performance of a task carried out in the public interest, where the conduct of an internal investigation will be the performance of a public task related to the protection of the public interest, combating and detecting infringements of the law - personal data will be processed by the Company on the basis of Article 6(1) (e) GDPR,
 - d. In the case of the processing of special categories of personal data (including data revealing racial or ethnic origin, political opinions, religious beliefs,

health data, sexual orientation) to the extent that such processing is necessary for reasons of substantial public interest, on the basis of European Union or Member State law, which are proportionate to the aim pursued, do not prejudice the essence of the right to data protection and provide for appropriate and specific measures to protect the fundamental rights and interests of the data subject - personal data will be processed by the Company on the basis of Art. 9(1) (g) GDPR, which must be read in conjunction with Article 6(1) (e) GDPR.

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9. Only persons authorised in writing by the Company are allowed to process the personal data of whistleblowers. Authorised persons are obliged to maintain secrecy with regard to the information and personal data they have obtained in the course of receiving and verifying internal whistleblowing and follow-up actions taken, even after the termination of the employment or other legal relationship under which they performed this work.
10. In connection with the processing of personal data, whistleblowers have the following rights, within the limits of the law and where applicable:
 - a. The right to request access to and rectification (amendment) of your personal data,
 - b. the right to request erasure or restriction of processing, as well as to object to processing, with this right only if further processing is not necessary for the Company to comply with a legal obligation and there are no other overriding legal grounds for processing,
 - c. where the legal basis for the processing of the whistleblower's personal data will be consent, to the extent that the whistleblower consents to the disclosure of his or her identity, the right to withdraw consent at any time. The withdrawal of consent will not affect the lawfulness of the processing that was carried out on the basis of consent before its withdrawal,
 - d. The right to lodge a complaint with a supervisory authority (the President of the Data Protection Authority - www.uodo.gov.pl).
11. The provision of personal data is voluntary and is not necessary in order to submit a notification in accordance with the content of this Procedure. The Procedure provides for the possibility to make a notification anonymously.
12. The personal data of whistleblowers may be transferred outside the European Economic Area, within the framework of control activities exercised by the Administrator's shareholder company, i.e. GLOBAL TRADING INC. based in Barbados. In order to ensure an adequate level of protection of personal data, the Administrator has entered into an agreement with GLOBAL TRADING INC. The agreement referred to above is based on the standard contractual clauses issued by the European Commission in accordance with Article 46(2)(c) GDPR. A copy of the standard contractual clauses referred to above can be obtained by contacting the indicated e-mail address: sygnalisci@multichem.pl. The method used by the Controller to secure your data is in accordance with the principles provided for in Chapter V of the GDPR. You may therefore request further information on the safeguards applied in this regard, obtain a copy of these safeguards and information on where they are available.

In connection with the Company's use of dedicated backup tools, whistleblowers' personal data may be transferred to the United States. The basis for the transfer of data to Veeam Software Group is the applicable standard contractual clauses in accordance with the European Commission decision, available at the link: <https://www.veeam.com/company/policy/data-processing-addendum.html>.
13. No automated decisions, including decisions resulting from profiling, will be made by the Company on the basis of the personal data collected.

.....
(place, date)

**Multichem limited liability company
based in Luboń**

ul. Przemysłowa 2, 62-030 Luboń

KRS: 0000104551, NIP: 7791548062, REG: 630765083

ACKNOWLEDGEMENT OF RECEIPT OF INTERNAL NOTIFICATION

The acceptance of an internal notification regarding a breach that was made in writing (written notification placed in a dedicated box/electronically) by, on consisting of is hereby acknowledged. taking place at

Your personal and other identifiable information will not be disclosed unless you have given your consent. The information you provide is subject to the confidentiality of the identity of the person making the report and the person to whom it relates.

Feedback on the planned or undertaken follow-up to the internal breach notification, together with the reasons for such follow-up, will be provided within a maximum period of 3 months from the acknowledgement of the notification, i.e. by (if the acknowledgement is not provided to the whistleblower, the deadline for feedback is 3 months after the expiry of 7 days from the date of the internal notification) to the correspondence address/e-mail address provided in the internal breach notification.

.....
(signature of the person responsible for accepting internal notification)

REGISTER OF INTERNAL NOTIFICATIONS

[illegible]

.....
(place, date)

.....
.....
(name and surname)

.....
(official position)

**A STATEMENT OF AWARENESS OF THE WHISTLEBLOWING AND FOLLOW-UP PROCEDURE IN FORCE
IN MULTICHEM LIMITED LIABILITY COMPANY
BASED IN LUBON**

I declare that I got acquainted with the content of the internal Procedure of reporting the information on violations of law and subsequent actions binding in Multichem spółka z ograniczoną odpowiedzialnością with its registered office in Lubon on

.....
(signature of the person making the declaration)

AUTHORISATION

Hereby, acting on behalf of **MULTICHEM spółka z ograniczoną odpowiedzialnością with its registered office in Luboń (hereinafter: the "Company")**, pursuant to Article 29 of 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 (hereinafter: the "General Data Protection Regulation") and Article 27(2) of the Act of 14 June 2024 on the protection of whistleblowers (Dz.U. of 2024, item 928), **I authorise:**

Name of authorised person	
Scope of authorisation	Defined by the scope of duties under the contract with the Company, i.e. receiving and verifying internal requests, following up and processing special categories of personal data: - personal data revealing racial or ethnic origin - personal data revealing political opinions - personal data revealing religious or philosophical beliefs - personal data revealing trade union membership - genetic data - biometric data - health data - data on sexuality or sexual orientation

The authorised person is obliged to process personal data, as well as to receive and verify internal reports and to take follow-up action to the extent and in the manner required to fulfil his/her official duties towards the Company and in accordance with the Company's instructions.

The authorised person undertakes to process personal data, as well as to receive and verify internal notifications and follow up in accordance with the authorisation granted and with the provisions of the General Data Protection Regulation, the provisions of the Personal Data Protection Act of 10 May 2018 (Journal of Laws 2018, item 1000), the provisions of the Law on the Protection of Whistleblowers and the Company's internal regulations on data protection and the protection of whistleblowers.

The authorised person is obliged to keep confidential the information and personal data he/she has obtained in the course of receiving and verifying internal notifications and taking follow-up action, even after the termination of the employment or other legal relationship under which he/she has performed this work.

Violation of the above-mentioned obligations may result in incurring criminal liability on the basis of the provisions set out in the Personal Data Protection Act, the Whistleblower Protection Act and contractual (contractual) liability, and in the situation of employees employed under a contract of employment, it may constitute a severe breach of employee duties, which is grounds for termination of the employment contract under Article 52 of the Labour Code.

The authorisation is valid until revocation, termination or expiry of the contract.

Date and signature of the authorising officer

Date and signature of authorised person

.....
.....
(name and surname)

.....
(official position)

Statement

I declare that I have familiarised myself with the legal provisions and internal regulations in force at MULTICHEM spółka z ograniczoną odpowiedzialnością with its registered office in Luboń with regard to personal data protection and protection of whistleblowers. I acknowledge the personal data protection and whistleblower protection obligations contained therein and undertake to apply them.

I am aware of the obligation to protect personal data and to maintain secrecy with regard to the information obtained in the course of receiving and verifying internal notifications and following up on the post and within the scope of the authorisation granted to me, and in particular the obligation to keep personal data and the aforementioned information confidential, the means of safeguarding them, also after revocation of the authorisation and after termination of the employment/cooperation.

date and signature of authorised person