

## **REGULATIONS OF REPORTING BREACHES OF LAW**

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**CHAPTER I**  
**INTRODUCTION**  
**§1**

The purpose of introducing the Regulations of reporting breaches of law at ETP Elektro Ltd. (hereinafter referred to as 'Regulations') is to prevent breaches of law that may occur in the workplace within the scope indicated in the provisions of the Directive, and to establish procedures for handling reports of breaches of law in accordance with the Directive of the European Parliament and of the Council (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law (hereinafter referred to as 'Directive' and 'whistleblower').

**CHAPTER II**  
**GENERAL PROVISIONS**  
**§2**

1. The Regulations define procedures for reporting and considering reports of breaches of law in the workplace and place of service provision, taking follow-up actions, and providing protection to those reporting breaches against retaliatory actions
2. A breach of law is an action or omission contrary to the law or aimed at circumventing the law regulated in the Directive in the scope of:
  - a) Public procurement,
  - b) Services, products, and financial markets, as well as preventing money laundering and financing of terrorism,
  - c) Product safety and their compliance with requirements,
  - d) Transport safety,
  - e) Environmental protection,
  - f) Radiological protection and nuclear safety,
  - g) Food and feed safety, animal health and welfare,
  - h) Public health,
  - i) Consumer protection,
  - j) Protection of personal data privacy and security of network and information systems.
3. The employer and all employees, regardless of the form of work performance, position held, and type of employment, should strive to duly and lawfully fulfill their official duties and prevent and eliminate all irregularities, including abuses of law in the areas specified in the Directive's provisions and the Regulations.
4. Any intentional actions or behaviors leading to irregularities in the application and observance of the law will not be tolerated by the employer.
5. All reports will be meticulously examined, and revealed irregularities will be clarified and eliminated.
6. Each employee is required to submit a written statement of having read the Regulations. A template of the statement constitutes **Annex No. 1** to these Regulations.

7. The employer and supervisors make every effort to ensure that all employees are informed and engaged in preventing and eliminating any irregularities that could lead to the risk of a breach of law.
8. All employees, regardless of the type of work performed, employment type, position held, and location of professional activities, are covered by the protection provided by these Regulations as described therein.
9. The Regulations do not apply to:
  - a) Protection of classified information;
  - b) Secrets related to the exercise of a profession;
  - c) Criminal proceedings.
10. The provisions of the Regulations do not apply if information about a breach of law was reported based on separate regulations, especially as a complaint or notification of the possibility of committing a crime.
11. The provisions of the Regulations do not apply if the breach of law affects only the rights of the whistleblower or if the reporting of the breach of law is made solely in the individual interest of the whistleblower.
12. For reports made in individual interest, other procedures or general legal provisions in force at the employer apply.

**CHAPTER III**  
**DEFINITIONS**  
**§3**

Whenever in the Regulations, the following terms are mentioned:

1. **Follow-up action** - should be understood as an action taken by the employer or a public authority to assess the veracity of the allegations contained in the report and, where appropriate, to prevent the breach of law subject to the report, including through internal investigation, explanatory proceedings, filing of charges, actions taken to recover financial resources, or closing the procedure for accepting and verifying reports;
2. **Retaliatory action** - should be understood as a direct or indirect action or omission, which is caused by reporting or public disclosure and which breaches or may breach the rights of the whistleblower or causes or may cause harm to the whistleblower.;
3. **Information on breach of law** - should be understood as information, including a reasonable suspicion, concerning an occurred or potential breach of law, which has occurred or is likely to occur in the organization where the whistleblower works or worked, or in another organization with which the whistleblower maintains or maintained contact in a work-related context, or concerning an attempt to hide such a breach of the law;

4. **Feedback** - should be understood as providing the whistleblower with information about the planned or undertaken follow-up actions and the reasons for such actions;
5. **Work-related context** - should be understood as the entirety of circumstances related to the employment relationship or other legal relationship constituting the basis for work performance, within which information about a breach of law was obtained;
6. **Central authority** - should be understood as a public administration authority competent in the matter of providing information and support in cases of reporting and public disclosure of breaches of law and accepting external reports of breaches of law in the areas covered by the act, their initial verification and forwarding to the competent authorities for taking follow-up actions;
7. **Public authority** - should be understood as a public administration authority that established the procedure for accepting external reports of breaches of law in the area within the scope of this authority;
8. **Person concerned by the report** - should be understood as a natural person, legal entity, or organizational unit without legal personality, which the law grants legal capacity, indicated in the report or public disclosure as a person who committed a breach of law or with whom this person is associated;
9. **Person assisting in making the report** - should be understood as a natural person who assists the whistleblower in reporting or public disclosure in a work-related context;
10. **Person associated with the whistleblower** - should be understood as a natural person who may experience retaliatory actions, including a colleague or family member of the whistleblower;
11. **Employer** - should be understood as an employer within the meaning of Art. 3 of the Act of June 26, 1974 - Labour Code (Journal of Laws of 2020, item 1320 and of 2021, item 1162);
12. **Employee** - should be understood as an employee within the meaning of Art. 2 of the Act of June 26, 1974 Labour Code and a temporary employee within the meaning of Art. 2 point 2 of the Act of July 9, 2003, on employing temporary workers (Journal of Laws of 2019, item 1563);
13. **Public disclosure** - should be understood as making information on a breach of law known to the public;
14. **Reporting information on a breach of law** - should be understood as an internal report or an external report;
15. **Internal report** - should be understood as providing information about a breach of law to the employer (hereinafter referred to in the content of these Regulations interchangeably as "report" or "internal report");

16. **External report** - should be understood as providing information about a breach of law to a public authority or central authority;
17. **Whistleblower** (or interchangeably "reporting person") - a person who makes an internal or external report in accordance with these Regulations;
18. **Employer's team** - a body appointed by the employer, which includes the Person accepting internal reports and the Team reviewing internal reports (hereinafter referred to in the content of these Regulations as the "Team"), appointed for the purpose of: accepting reports, confirming receipt of reports, considering reports accepted for review, taking follow-up actions, providing feedback to the whistleblower, and maintaining a register of reports for the employer.
19. **Regulations** - this document.

**CHAPTER IV**  
**EMPLOYER'S OBLIGATIONS**  
**§4**

1. The employer is obligated to organize the reception and verification of reports, taking follow-up actions, and related processing of personal data in such a way that prevents unauthorized persons from accessing the information covered by the report and ensures the confidentiality of the identity of the person making the report and the person concerned by the report. The confidentiality protection applies to information that can directly or indirectly identify the identity of such persons.
2. The employer is obligated to prevent and respond to retaliatory actions taken against the reporting person, including discrimination, harassment, and other prohibited and retaliatory behaviors and actions as mentioned in Art. 19 of the Directive and § 10 of the Regulations.
3. The employer conducts an information policy aimed at spreading knowledge among employees about the principles described in the Regulations and the functioning of the institutions defined therein.
4. The employer appoints, in a separate Order, the Employer's team, which includes the Person accepting internal reports and the Team reviewing internal reports, and authorizes the Team reviewing internal reports to maintain a register of internal reports.
5. The employer creates channels ensuring the possibility of reporting breaches of law
6. The employer is obliged to familiarize the employee with the content of the Regulations before allowing them to start work.
7. The employer:

- a) maintains a register of internal reports with the help of the Team reviewing internal reports,
  - b) is the data controller of the data collected in this register.
8. In the register of internal reports, the employer collects, among other things, the following data:
- a) case number;
  - b) subject of the breach;
  - c) date of making the internal report;
  - d) information on follow-up actions taken;
  - e) date of case closure.

**CHAPTER V**  
**EMPLOYEE'S OBLIGATIONS**  
**§5**

1. All employees are required to know and apply this Regulation.
2. All employees, when participating as witnesses in proceedings, as parties to proceedings, or as members of the team in the work of the team reviewing reports of breaches of law, are obliged to maintain absolute confidentiality, to which they shall commit by previously signing an appropriate statement that is **Annex No. 2** to this Regulation..

**CHAPTER VI**  
**METHODS OF REPORTING BREACHES OF LAW**  
**§6**

1. In the event of obtaining information about a breach of law and the intention to report it, the reporting person has the right to use the internal reporting channel provided by the employer. The report is made in the following manner:
  - a) **in writing** - electronically via the platform provided on the employer's website, ensuring the security of the report, including its confidentiality,
  - or
  - b) **orally** - by telephone to the Person accepting reports at the phone number indicated in the employer's Order.
2. The final choice of the reporting mode is up to the reporting person.
3. Initially, in case of suspicion or detection of a breach of law, the reporting person should use the so-called internal channel provided by the employer.
4. Failure to use the internal reporting mode by the reporting person does not prevent them from making an external report.
5. The report may also be made to a public authority or central authority, bypassing the procedure provided in the internal reporting regulations, especially when:
  - a) within the deadline for providing feedback set in these regulations, the employer does not take follow-up actions or does not provide feedback to the reporting person, or

- b) the reporting person has reasonable grounds to believe that the breach of law may constitute a direct or obvious threat to the public interest, particularly if there is a risk of irreversible damage, or
  - c) making an internal report would expose the reporting person to retaliatory actions, or
  - d) in the case of making an internal report, there is a low probability of effective counteraction to the breach of law by the employer due to special circumstances of the case, such as the possibility of hiding or destroying evidence or the possibility of collusion between the employer and the perpetrator of the breach of law or the employer's participation in the breach of law.
6. Reports can only be non-anonymous; anonymous reports will not be accepted for recognition.
7. The personal data of the reporting person and other data allowing the determination of their identity shall not be disclosed unless with the express consent of the reporting person.
8. The reporting person may make a report in the form of public disclosure and is protected if:
- a) they make an internal report, followed by an external report, and within the deadline for providing feedback set in the internal reporting regulations, and then within the deadline for providing feedback set in the procedure for reporting breaches of law to a public authority, the employer, and then the public authority, do not take appropriate follow-up actions or do not provide feedback to the reporting person,
- or
- b) they immediately make an external report and within the deadline for providing feedback set in the procedure for reporting breaches of law to a public authority, the public authority does not take appropriate follow-up actions or does not provide feedback to the reporting person.

**CHAPTER VII**  
**PROCEDURE FOR REPORTING BREACHES OF LAW**  
**§7**

1. The formal procedure for reporting breaches of law, i.e., internal reports, is conducted using the internal reporting channels mentioned in § 6, subpar. 1, points a) or b), namely in writing (electronically) or orally (by telephone).
2. A written report should be submitted by the reporting person electronically on a designated form, which is **Annex No. 5** to these Regulations, through the platform provided on the employer's website or by telephone - in this case, Annex No. 5 is filled out by the Person accepting the report.
3. The first action required of the Person accepting the report is to confirm receipt of the report to the reporting person within 7 days of its receipt. The confirmation of receipt can be automated. Failure to provide an email address or residential address by the reporting person for sending the confirmation results in no obligation for the employer to confirm receipt.



4. The next action required immediately of the Person accepting the report is the preliminary assessment of the report, i.e., deciding whether to proceed further with it, namely whether to submit it for review by the Team or to leave it without consideration.
5. The Person accepting the report leaves it without consideration if: the report is too general; or does not indicate what irregularities it refers to; or contains only invectives; or does not allow for preliminary identification of irregularities based on the data provided; or is anonymous; or according to §2, subpars. 9, 10, 11, 12 of the Regulations - these Regulations do not apply to it.
6. In cases of reports concerning breaches of law recognized by another procedure in force at the employer, the Person accepting the report informs the reporting person about the possibility of using this mode.
7. After the preliminary assessment of the report, the Person accepting the report:
  - a) leaves the report without recognition and does not proceed further, informing the reporting person along with the confirmation of receipt;or
  - b) submits the report for consideration to the Team reviewing internal reports in case of a suspected breach of law in the scope described in the Directive and these Regulations, along with the confirmation of receipt..
8. The Team conducts an explanatory proceeding and considers the report immediately, within no more than 3 months from the date of its acceptance for consideration.
9. The Team's task is to conduct an explanatory proceeding, which consists of analyzing events, assessing the justification of the report, and preparing for the employer conclusions and recommendations for further follow-up, corrective, and eliminating actions if breaches of law are confirmed.
10. The analysis of events conducted by the Team, according to the Team's decision, includes: hearing the parties, including the person making the report (if necessary), and hearing the persons mentioned in the definitions in points 8), 9) 10) of the Regulations or participants or witnesses of events described in the report, and analyzing documentation such as email messages, SMS messages, letters, photos, etc., constituting evidence in the case of breaches of law.
11. The Team may request explanations related to the subject of the report from persons whose testimonies may be significant for the case.
12. Attendance of witnesses at a meeting with the Team is mandatory and takes place confidentially, on the employer's official order, as long as the witnesses remain in an employment relationship.
13. An employee may justify their non-attendance at a meeting with the Team due to incapacity for work or being away from work at that time (e.g., vacation, business trip,

planned business meeting). In such a case, the team sets another date when the employee is obliged to attend the meeting.

14. The team notifies the employed person of the attendance date by telephone or email no later than 1 day before the planned meeting date.
15. An employee is released from professional duties for the duration of necessary activities undertaken as part of the proceedings conducted by the team, with the right to remuneration, similar to the team members.
16. Confrontation of the parties, i.e., the reporting person and the person who, in the opinion of the reporting person, breaches the law, at a meeting with the team, is possible only with the consent of both parties..
17. The Chairman of the Team prepares a report of each meeting or designates another member of the Team to prepare the report.
18. The Team maintains a register of reports according to the principles described in the Regulations. The Chairman of the Team appoints a person to maintain the register.
19. The Team archives documentation related to the submitted report and the conducted explanatory proceeding for the period necessary to pursue the rights and claims of the reporting person.
20. In the case of a report of suspected breach of law by the employer itself, the Team is obligated to recognize the case diligently and transparently, and if it is not possible to take actions at the internal level, notify the competent authority independently using the so-called external reporting channel or inform the reporting person about the possibility of making an individual report in this way.
21. The Team reviewing reports provides feedback to the reporting person, which includes, in particular, information on the finding or lack thereof of a breach of law and any measures that have been or will be taken in response to the identified breach of law

**CHAPTER VIII**  
**EMPLOYER'S TEAM**  
**§8**

1. In accordance with § 4, subpar. 4, the Employer appoints the Employer's Team, which includes the Person accepting internal reports and the Team reviewing internal reports.
2. Person accepting internal reports - an individual at the employer, appointed by them to accept internal reports, confirm receipt to the reporting person within 7 days of its receipt, and to conduct a preliminary assessment of the report.
3. The Team reviewing reports is a collegial internal entity at the employer, appointed and authorized by them to review reports.

4. The task of the Team reviewing reports is to consider reports accepted for review, take follow-up actions, including verifying the report and further communication with the reporting person, requesting additional information, providing feedback, and maintaining a register of reports.
5. The Team reviewing reports operates according to the principles of:
  - a) immediate action,
  - b) confidentiality,
  - c) objectivity,
  - d) impartiality,
  - e) independence,
  - f) focus on a comprehensive explanation of the facts.
6. The Team reviewing reports includes:
  - a) a representative of the employer,
  - b) a representative of the Human Resources and Payroll Department,
  - c) a representative of the employees, chosen in the manner provided by the Employer.
7. The Employer may, at the request of the Team, additionally appoint an expert with an advisory vote to the Team, i.e., an employee with the knowledge and qualifications to review the subject of the report if required by the nature of the report.
8. A member of the Team cannot be a person concerned by the report, if a breach of law has been directly reported by them, or a person in a conflict of interest with the reporting person.
9. A member of the Team cannot be a person who is related to the reporting person by marriage, kinship, or affinity in a direct line, kinship, or affinity in a collateral line up to the second degree or connected by adoption, guardianship, or curatorship, or a person who is in such a legal or factual relationship with the reporting person that it may raise justified doubts as to their objectivity and impartiality.
10. The assessment of the premises contained in subpars. 8 and 9 above that may constitute a reason for exclusion from the function of a Team member is made by the Employer based on available knowledge and verified, reported premises. Moreover, each member of the Team submits an appropriate declaration in this regard according to the template constituting **Annex No. 3** to the Regulations.
11. If a member of the Team is a person concerned by the report, as well as a person for whom there is a justified suspicion of lack of impartiality or independence of a Team member, or if the premises described in subpars. 7 and 8 above apply - then the Team reviewing reports notifies the Employer, and the Employer suspends such a person from the function of a Team member for the duration of the case review and appoints another person in their place to complete the Team's composition.

12. Members of the Team elect from among themselves a Chairman, who leads meetings, records them, manages meeting dates, and takes other decisions specified in these Regulations.
13. The Team's decisions on the validity of the report are made by a simple majority of votes in the presence of the majority of the Team members.
14. The Team is particularly obligated to:
  - a) integrity and impartiality in gathering information related to the report,
  - b) organizing and conducting explanatory talks,
  - c) recording explanatory talks,
  - d) collecting documentation related to the report and necessary for the proceeding,
  - e) developing a position containing an analysis of events, provided evidence, assessment of the validity of the report under consideration, and conclusions and recommendations for further actions,
  - f) maintaining anonymity of the report, if the reporting person did not reveal their personal data in the report, and maintaining confidentiality,
  - g) providing feedback to the reporting person within no more than 3 months from confirming receipt of the report or, if confirmation is not provided to the reporting person, within 3 months counted from 7 days after making the report;
  - h) providing the employer with a report containing the team's position along with justification, conclusions, and recommendations.
15. Closing the verification procedure of the report (information about the breach) due to finding that the breach was of clearly minor importance and did not require further follow-up actions is also considered an appropriate follow-up action.
16. Feedback includes, in particular, information about the finding or lack thereof of a breach of law and any measures that have been or will be taken in response to the identified breach of law.

**CHAPTER IX**  
**PRINCIPLE OF CONFIDENTIALITY**  
**§9**

1. The proceedings conducted by the team are subject to a confidentiality obligation regarding all information disclosed during them.
2. Every person participating in the aforementioned proceedings is obligated to maintain confidentiality, and they are informed about this obligation each time.
3. Members of the Team, parties to the proceedings, and witnesses sign a statement of confidentiality, the template of which is **Annex No. 2** to the Regulations.
4. No employee participating in the proceedings conducted by the Team is authorized to disclose information about the fact, place, time, and course of meetings organized as part of these proceedings, subject to the provisions of subpar. 5 below. This obligation pertains to information contained in the register of reports.

5. The content of the report submitted to the Team and the data of the employee reporting are confidential, meaning they are not made available to other employees or direct or higher-level supervisors.
6. Personal data processed in connection with the acceptance of the report are stored by the employer, public authority, or central authority for no longer than 5 years from the date of report acceptance.

**CHAPTER X**  
**PROHIBITION OF RETALIATORY ACTIONS**  
**§10**

1. No person using the instruments provided in these Regulations and other legal provisions may be subject to retaliatory intent or retaliation by the Employer, superiors, other employees, and staff. This also applies to persons who appear in all proceedings as a witness or signal to the employer or other legally designated authorities observed irregularities or provide support in this regard to reporting persons.
2. The prohibition of retaliatory actions includes the protection of persons making a report, persons assisting them in making a report, and persons associated with the reporting person.
3. Any action consisting of making a report in bad faith, characterized by knowingly accusing anyone of breach the law, is prohibited and will meet with an adequate and proportional response from the employer.
4. The reporting person is protected, provided that they had reasonable grounds to believe that the information about a breach of law being the subject of an internal, external report, or public disclosure is true at the time of making the report or public disclosure and that such information constitutes information about a breach of law.
5. If the work is performed by the reporting person under an employment relationship, the reporting person must not be treated unfavorably because of making a report or public disclosure.
6. Unfavorable treatment, as mentioned in subpar. 5, includes in particular:
  - a) Refusal to establish an employment relationship,
  - b) Termination or dismissal without notice of the employment relationship,
  - c) Not concluding a fixed-term employment contract after the termination of a probationary employment contract, not concluding a subsequent fixed-term employment contract, or not concluding an indefinite-term employment contract after the termination of a fixed-term employment contract - if the employee had a reasonable expectation that such a contract would be concluded with them,
  - d) Reduction of wages,
  - e) Suspension of promotion or omission in promotion,
  - f) Omission in awarding other work-related benefits than wages,
  - g) Transferring the employee to a lower position,

- h) Suspension in performing employee or official duties,
  - i) Assigning the employee's previous duties to another employee,
  - j) Unfavorable change of the place of work or work schedule,
  - k) Negative evaluation of work performance or negative opinion about work,
  - l) Imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature,
  - m) Suspension of participation or omission in nominating for participation in training that enhances professional qualifications,
  - n) Unjustified referral for medical examination, including psychiatric examination, if separate provisions provide for the possibility of referring the employee to such examination,
  - o) Actions aimed at making it difficult to find future employment in a given sector or industry based on an informal or formal sectoral or industrial agreement - unless the employer proves that they were guided by objective reasons.
7. Unfavorable treatment due to making a report or public disclosure also includes the threat or attempt to apply a measure specified in subpar. 6, unless the employer proves that they were guided by objective reasons.
8. If the work is or is to be performed by the reporting person under a legal relationship other than an employment relationship, the reporting person must not be treated unfavorably because of making a report or public disclosure.
9. Making a report or public disclosure must not constitute a basis for disciplinary liability, provided that the reporting person had reasonable grounds to believe that the report or public disclosure is necessary to disclose a breach of law.
10. Making a report or public disclosure must not constitute a basis for liability, including liability for damage, for breach the rights of other persons or obligations specified in legal provisions, particularly in matters of defamation, breach of personal rights, copyright laws, data protection regulations, and the obligation to maintain secrecy, including business secrecy, provided that the reporting person had reasonable grounds to believe that the report or public disclosure is necessary to disclose a breach of law.
11. The termination or dissolution without notice of a business transaction contract, of which the reporting person is a party, particularly concerning the sale or delivery of goods or provision of services, because of making a report or public disclosure is ineffective.

**CHAPTER XI**  
**FINAL PROVISIONS**  
**§11**

1. The Employer conducts training for all employees, including management staff, on preventing legal abuses.
2. The provisions of the Regulations apply to the categories of persons defined by the Directive, i.e., employees, service providers, interns, volunteers, job candidates, and former employees.

3. In matters not specified by the Directive and these Regulations, commonly binding legal provisions and internal regulations are applied to the consideration of reports.
4. Regarding the Team's work, including the circulation of documentation and the procedure for hearing parties and witnesses, the regulations of the European Parliament and Council Regulation (EU) 2016/679 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) apply. The processing of personal data by Team members, including special categories of data, is based on a separate authorization/order for processing personal data, the template of which is **Annex No. 4** to the Regulations.
5. Until the end of the epidemic or epidemic threat, as mentioned in the Act of 2 March 2020 on special solutions related to the prevention, counteracting and combating COVID-19, other infectious diseases, and the crises caused by them (Journal of Laws item 1842) and its executive regulations, the possibility of using electronic circulation of documentation related to the Team's activities and its meetings using remote communication means is introduced.
6. The provisions of the Civil Code apply to the electronic circulation of documentation.
7. The circulation of documentation between Team members and witnesses or experts is carried out via appropriately secured email. If necessary, the possibility of remote Team meetings with electronic circulation of documentation is introduced, maintaining confidentiality principles.
8. The regulations of the European Parliament and Council Regulation (EU) 2016/679 of 27 April 2016 apply to the electronic circulation of documentation and remote Team meetings.
9. Documents containing special categories of data referred to in Article 9 of the GDPR, transferred to the Team accepting reports electronically, require encryption.
10. These Regulations were established through consultations with employee representatives, selected in a manner adopted by the Employer.
11. The Regulations come into force two weeks after being made known to the employees.
12. For persons reporting breaches of law who are not employees, i.e., job candidates, former employees, persons working for the employer on a basis other than an employment relationship, volunteers, interns, and persons working under the supervision and direction of contractors, subcontractors, and suppliers, the content of the Regulations is published on the employer's website.

Tadeusz Pocałun  
CEO

