



**PROCEDURE
FOR RECEIVING AND REVIEWING OF REPORTS
FOR OTHER IRREGULARITIES
AT POLENERGIA S.A.**



 Polenergia	Polenergia S.A.	No. P-P058
Date: 08.04.2025	PROCEDURE FOR RECEIVING AND REVIEWING OF REPORTS FOR OTHER IRREGULARITIES AT POLENERGIA S.A.	COMPLIANCE

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Replaces:	Polenergia S.A.'s whistleblowing procedure of January 17, 2023

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I. PREAMBLE

§ 1

Acting in the best interests of the organization and its employees, the Management Board of Polenergia S.A. (**the Company**) hereby introduces this Procedure for Receiving and Reviewing of Reports for Other Irregularities at Polenergia S.A. (**Other Irregularities**) (**the Procedure**).

§ 2

In introducing the Procedure, the Management Board of the Company is guided by the need to build a company that takes the principles to which it has committed itself with complete seriousness and cares for the safety and comfort of its employees, particularly by creating a friendly, supportive working environment that applies the principles of equal opportunities and fosters diversity.

§ 3

To this end, the Company not only focuses on cases of violations of generally applicable regulations (which is addressed to a large extent by the Company's procedure for receiving and dealing with internal reports), but also on cases of Undesirable Behavior(s) that may affect the Company's employees (which is addressed by the Procedure of how to proceed with reports concerning mobbing, discrimination, and other undesirable behaviour(s) in the area of employee relations in the Polenergia Group). Additionally, the Company strives to ensure compliance with labor laws (including applicable health and safety rules) and internal regulations introduced in the Company (Code of Ethics, procedures, policies, and instructions).

§ 4

1. The Polenergia Group (**the Group**) is driven by the need to build an organization based on values reflecting European standards and the desire to foster the right approach aimed at ensuring work in a healthy environment, resolving conflicts before they escalate, and being free from psychological and physical violence.
2. The Group's irregularity reporting and prevention system is based on three complementary pillars:
 - a) **Pillar I** – receiving and reviewing of Reporting Person Reports referred to in the Act of 14 June 2024 on the protection of Reporting Persons (Polenergia S.A. and Polenergia Fotowoltaika S.A.),
 - b) **Pillar II** – receiving and reviewing of Reports in the area of mobbing, discrimination, and other Undesirable Behavior(s) in the area of employee relations,
 - c) **Pillar III (at Polenergia S.A. and Polenergia Fotowoltaika S.A.)** – receiving and reviewing of Reports

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on irregularities other than those indicated **Pillar I** and **Pillar II**,

- d) **Pillar III (in the other Polenergia Group Companies)** – receiving and reviewing of Reports concerning other types of irregularities than those indicated in **Pillar II**.
3. The applicable system for reporting and counteracting irregularities is designed to counteract any irregularities that may threaten the interests of the Company, the interests of its employees, or endanger the public good, as well as to detect irregularities at an early stage and eliminate them effectively.

§ 5

The purpose of this Procedure is to disclose and counteract any irregularities in the Company's operations that may endanger the health and lives of employees (in terms of health and safety rules), the interests of employees (in terms of compliance with labor laws), or that may lead to a disruption of the Company's work order and a failure to comply with important values for the Company (in terms of compliance with the Code of Ethics and our internal procedures, regulations, policies, and rules). The Company undertakes the aforementioned actions in the conviction that, thanks to the indicated Procedure and its openness to receive reports, it is able to detect irregularities earlier and eliminate them.

§ 6

The purpose of the Procedure is also to provide those with knowledge of the existence of Other Irregularities with a safe space, respecting their confidentiality, to make their reports without exposing themselves to any ostracism or other undesirable actions or behavior(s) from those who circumvent these rules.

II. SUBJECT MATTER OF THE PROCEDURE

§ 7

The procedure sets out how to report irregularities other than those reported under the:

- procedure of how to proceed with reports concerning Mobbing, Discrimination, and Other Undesirable Behavior(s) in the area of Employee Relations, and,
- procedure for the Receiving and Reviewing Internal Reports referred to in the Whistleblowers Protection Act,

and sets out the rules to be followed upon receipt of the Report by the Company.

§ 8

- The Procedure specifies, in particular:

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- a) the means of reporting Other Irregularities,
- b) the rules on communicating risks of potential retaliation as a result of reporting Other Irregularities,
- c) the rules for the Explanatory Proceeding of reported Other Irregularities,
- d) the rules and procedures for the collection of information on Other Irregularities and the manner in which it is stored,
- e) the rules to protect the confidentiality and personal data of Reporting Persons, those affected, and others involved in the Explanatory Proceeding.

III. THE MATERIAL SCOPE OF THE PROCEDURE APPLICATION

§ 9

Other Irregularities shall be understood as all violations that do not fall within the subject matter of the Company's other acceptance procedures, i.e., in particular, violations by persons employed by the Company:

- a) employment legislation (other than mobbing, discrimination, etc.),
- b) applicable health and safety rules,
- c) principles under the Code of Ethics,
- d) the provisions of the labor and remuneration regulations,
- e) rules for spending money and documenting expenditure,
- f) other regulations, codes of conduct, rules, and instructions introduced in the Company.

IV. THE SUBJECTIVE SCOPE OF THE PROCEDURE APPLICATION

§ 10

The procedure shall apply to anyone having knowledge of irregularities falling within the subject matter of these Procedures.

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V. PROCEDURE FOR REPORTING OTHER IRREGULARITIES

§ 11

1. Anyone who is aware of the occurrence of Other Irregularities should report information about their occurrence or a reasonable suspicion of their occurrence.
2. A report on the existence of an Other Irregularity may be submitted anonymously.
3. Due to the impossibility of establishing the identity of the Reporting Person with Anonymous Reports, the Reporting Person is not protected against retaliation.
4. If the identity of a Reporting Person making an anonymously is disclosed or the Reporting Person discloses it themselves, the Company shall treat such person as if they had made a Named Report; i.e., clauses 5 to 7 below shall not apply.
5. If the content of a Report made anonymously is insufficient, in particular:
 - a) does not contain a sufficient description of the Other Irregularity or,
 - b) for any other reasons indicated to the Reporting Person, the Report may not proceed and be recognized in accordance with the provisions of the Procedure,
 a Report may be rejected without an Explanatory Proceeding. The Director of the Compliance Department, the Director of the Internal Control and Risk Management Department, the Director of the HR Department or the body supervising the Management Board (if the Report relates to a Member of the Management Board) will decide whether the Report is rejected. Once the missing information has been completed, the Reporting Person will be eligible to resubmit the Report, and the Report will again be subject to examination under this Procedure.
6. If a Reporting Person making a Report anonymously does not clearly indicate a communication address (either electronic in the form of an email or a postal address), the Company is eligible to refrain from further contact with the Reporting Person.
7. If there is any doubt as to the identity of the Reporting Person, the Person authorized to receive report (as defined in § 12) shall contact the Reporting Person for clarification. If doubts about the identity of the Reporting Person are not resolved, the Other Irregularity Report will be considered anonymous. As far as possible, the Person authorized to receive report will inform the Reporting Person of this unless the Reporting Person has not provided contact details. In this case, the Person authorized to receive report will leave a note in the Reports Register about the reasons for the qualification of the Report as an Anonymous Report.

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§ 12

Persons authorized to receive reports

The following are authorized to accept Reports:

- a) The Director of the Compliance Department and the employees of the Compliance Department authorized by them,
- b) The Director of the Internal Control and Risk Management and the employees of this department authorized by them,
- c) The Director of the HR Department – only for Reports of Other Irregularities committed by the Director of the Compliance Department and employees and associates of their department or the Director of the Internal Control and Risk Management Department and employees and associates of their department,
- d) The body supervising the Management Board of the Company – only for Reports of Other Irregularities committed by members of the Management Board (hereinafter collectively referred to as **the Receiver of the Report**).

§ 13

The Receivers of the Reports are obliged to maintain impartiality and independence. If a risk of conflict of interest is perceived, the Receiver of the Report is obliged to disengage from the proceedings.

§ 14

Reporting channels

Report of an Other Irregularity may take place, at the option of the Reporting Person:

- a) via the online platform provided for this purpose by the Company at Zglaszam.polenergia.pl (**the Platform**), in writing, or,
- b) orally, in accordance with the principles set out in §§ 15-17, respectively.

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§ 15

Submissions via the online platform

1. The Reporting Person may send an Other Platform Irregularity Report by completing the form available online.

2. Further contact with the Reporting Person may take place via the Platform or in person.

§ 16

Written Reports

1. The Reporting Person may also prepare an Other Irregularity Report in writing, using the form provided by the Company or a letter containing all information necessary to establish what the indicated Other Irregularity consists of, placing it in a sealed envelope and sending it to the address of the place of work by:
 - to the Director of the Compliance Department, marked '**CONFIDENTIAL – To the Director of the Compliance Department in person**', or,
 - to the Director of the Internal Control and Risk Management Department, marked '**CONFIDENTIAL - To the Director of the Internal Control and Risk Management Department in person**'.
2. Further contact with the Reporting Person may be made in person or through other contact data indicated by the Reporting Person, as well as by using the Platform.

§ 17

Oral Submissions

1. The Reporting Person may also report Other Irregularities orally by submitting the Report to the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, acting in place of the Director of the Compliance Department.
2. The Director of the Compliance Department or the Director of the Internal Control and Risk Management Department shall immediately arrange a meeting with the Reporting Person.
3. The Receiver of the Report shall draw up a record of the interview with the Reporting Person and shall give the Reporting Person the opportunity to review the drawn up record before approving it, in accordance with clause 4.
4. The Reporting Person approves the record by signing it.
5. Subsequent contact with the Reporting Person may be made in person or through the data contacts indicated by the Reporting Person, as well as by using the Platform.

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Minimum content of the Report

Regardless of the Report channel chosen, the Report should include at least:

- a) the date and place of the Report,
- b) identification of the type of Other Irregularity,
- c) a statement of the facts, including what specific acts, behaviors, or omissions constitute Other Irregularities in the opinion of the Reporting Person,
- d) provide all the circumstances of the case and, if possible, the supporting evidence available to the Reporting Person (e.g., photographs in the case of other health and safety deficiencies),
- e) the date or period on which the Other Irregularity was discovered by the Reporting Person,
- f) in the case of knowledge of who is committing the Other Irregularity, to indicate, if possible, the person to whom the Report relates, together with his or her details (including at least – name and surname), provided that he or she is known to the Reporting Person and that the aforementioned details are known to him or her,
- g) if possible, other information relating to the irregularities subject to the Report which may be of assistance to the Explanatory Proceeding,
- h) the details of the Reporting Person, including at least his/her name and contact details (e.g., e-mail address or mailing address) through which communication with the Reporting Person will be conducted unless the Report is anonymous.

VI. HANDLING OF REPORTS OF IRREGULARITIES

§ 19

Initial verification of the Report

1. Upon acceptance of a Report, the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, acting in place of the Director of the Compliance Department, performs an initial review of the Report to determine whether the subject matter of the Report falls within the scope of the Procedure as indicated in § 9 of the Procedure.
2. If, in view of the subject matter of the Report, it would be appropriate to apply the Procedure for

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Counteracting Mobbing, Discrimination and Other Undesirable Behavior(s)s, or the Procedure for Receiving and Reviewing Internal Reports (Reporting Person Protection Act), the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department shall decide whether to hand over the case for consideration under the relevant procedure and shall immediately inform the Reporting Person thereof.

3. If the information handed over by the Reporting Person is manifestly untrue and does not prove the occurrence of irregularities covered by this Procedure, the Procedure for Counteracting Mobbing, Discrimination, and Other Undesirable Behavior(s)s of the HR Area, or the Procedure for Receiving and Reviewing Internal Reports (Reporting Person Protection Act), the Receiver of the Report may refuse to initiate an explanatory proceedings, informing the Reporting Person thereof. In the event that the Reporting Person resubmits a Report of the same content, the Receiver of the Report will be entitled to leave the Report without giving it any further course of action, making an appropriate note of the reasons for such action.
4. An explanatory proceeding shall be carried out in any case in which the initial verification of the Report does not give rise to grounds for refusal to initiate proceedings or to be subject to another procedure listed in clause 2.
5. The Receiver of the Report may contact the Reporting Person and any other employee of the Company to obtain additional information to enable them to clarify whether an Other Irregularity has occurred.
6. The Reporting Person is informed about the results of the initial verification of the Report.

§ 20

Establishment and operation of the Commission

In complex cases, commissions (hereinafter referred to as **Commissions**) may be appointed to conduct Explanatory Proceedings.

1. The Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, acting in place of the Director of the Compliance Department, shall appoint the Commission if justified by the circumstances of the case, such as the scope of activities necessary to clarify the matter, useful expertise, or the importance of the Other Irregularities reported.
2. The Director of the Compliance Department may appoint persons to the Commission whose participation is desirable due to the nature of the Other Irregularity. The panel should consist of at least three persons. The Director of the Compliance Department may change the composition of the Commission where appropriate.

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3. The Commission may include employees of the Company and other persons.
4. The Director of the Compliance Department may appoint to the Commission, in particular:
 - an employee or associate of the HR Department,
 - an employee or associate of the Legal and Transaction Department,
 - an employee or associate of the Internal Control and Risk Management Department.
5. A member of the Committee may not be a person affected by the Report of Other Irregularities or a person with a conflict of interest that may give rise to doubts as to their impartiality.
6. The members of the Commission are required to maintain their impartiality and independence. If a member of the Commission perceives a risk of conflict of interest, he or she is obliged to disengage from the proceedings by informing the Director of the Compliance Department.

§ 21

Conducting explanatory proceedings

1. The Receiver of the Report and the members of the Commission conducting the explanatory proceedings (hereinafter, collectively: the **Entities** conducting the explanatory proceedings) are obliged to take steps to assess the veracity of the information contained in the Report of Other Irregularities and to disclose all circumstances of the case relevant to the assessment of the validity of the Report of Other Irregularities with due diligence.
2. Entities conducting the explanatory proceedings may, in particular:
 - analyze internal documentation in relation to reported irregularities,
 - hear the Reporting Person and the person(s) concerned by the Report, allowing him/her a designated person to make his or her point of view known.
3. If witnesses need to be heard in the course of the explanatory proceedings, the Entities conducting the explanatory proceedings may summon them to a hearing. Internal notes and minutes may be taken of the activity of hearing a witness.
4. The witness shall sign an undertaking to keep confidential all facts and circumstances of which he/she has become aware in the course of the explanatory proceedings.
5. In the event that a witness discloses information that constitutes a business secret of which the witness has become aware in the course of, or in connection with, participation in the Explanatory Proceeding outside the Commission's explanatory proceedings, the Company will be entitled to

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claim damages from the witness on general principles and to consider the disclosure as grounds for a grave breach of duty, in particular regarding the care of the Company's interests.

6. Witnesses summoned by the Commission shall attend the meeting conducted by the Commission at the time and place indicated by it. Any situation preventing the appearance of a witness at the time and place indicated by the Commission shall be reported to the Commission without delay, stating the reason for his or her impossibility of appearing.
7. The provisions of clauses 3 to 6 above shall apply accordingly to the parties to the explanatory proceedings.
8. When ordered by the Compliance Officer, due to the importance of the Other Irregularity, the explanatory proceedings are required to document the meetings and their proceedings in the form of minutes signed by all persons in the Entity conducting the explanatory proceedings. Entities conducting the explanatory proceedings may appoint a minute taker and, with the consent of the witness, record in audio or audiovisual form the proceedings of the meeting. The audio or audiovisual recording shall be stored on a portable storage medium in a manner that is adequately secured through encryption and shall be kept in a secure location by the Director of the Compliance Department.
9. Entities conducting the explanatory proceedings shall act with respect for the personal rights and reputation of the Reporting Person and of the persons affected by the Report (**the Affected Persons**) and shall ensure the security and confidentiality of the personal data of all persons involved in the explanatory proceedings.
10. The Entity conducting the explanatory proceedings may:
 - control the e-mail correspondence of persons who may have been involved in the reported Other Irregularity,
 - have an external advisor undertake specific investigative measures,
 - take other actions necessary to clarify the reported Other Irregularity.
11. Notwithstanding the hearings, Entities conducting the explanatory proceedings may be required, by the Director of Compliance, to document the actions taken in the form of minutes or notes.

§ 22

Report on the Explanatory Proceeding

1. The Entities conducting the explanatory proceeding shall draft a report from the explanatory proceeding (**Report**).
2. The Report should include at least:

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- a) the presentation of the facts resulting from the Report,
 - b) description of action taken,
 - c) setting out the conclusions of the action taken—in particular, the Commission’s assessment of the existence or non-existence of the Other Irregularity,
 - d) provide recommendations and possible follow-up actions.
3. The Report may also contain recommendations aimed at eliminating and preventing identical or similar irregularities to those identified in the explanatory proceeding in the future.
4. The Report may also include suggestions by the Entity conducting the explanatory proceeding on whether to carry out an inspection or audit, improve management, or determine whether additional measures are needed to reverse the effect of Other Irregularities or to effectively detect and eliminate Other Irregularities.

§ 23
Submission of the Final Report

1. If the explanatory proceeding was conducted by the Commission, the Final Report is submitted to the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, depending on the entity managing the Explanatory Proceeding. The Report should be submitted as soon as the members of the Commission have signed it.
2. If the conclusions of the Report do not indicate the occurrence of an Other Irregularity, the explanatory proceeding is terminated. The Report may be submitted to the Management Board. The decision to hand over the Report to the Management Board is made by the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, depending on the person in charge of the respective explanatory proceeding, after reviewing the contents of the Report.
3. If the findings of the Report indicate the occurrence of an Other Irregularity, the Report is promptly forwarded to the Management Board, after review by the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, depending on the entity managing the Explanatory Proceeding in question.
4. When the occurrence of an Other Irregularity relates to a member of the Management Board, the Report is transmitted directly to the Management Board’s supervisor. The Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, depending on who is in charge of the explanatory proceeding in question, is responsible for handing over the Report.

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Follow-up activity

1. On the basis of the recommendations made in the content of the Report, the Management Board or the supervisory body of the Management Board, in the matters concerning the Management Board, decides on the advisability of implementing follow-up activities.
2. Follow-up activities may include, in particular:
 - a) reporting the matter to the competent public authority,
 - b) applying a warning or reprimand to the perpetrator of the Other Irregularity,
 - c) depriving the perpetrator of the Other Irregularity of the right to a reward or bonus for a specified period,
 - d) terminating the employment relationship or civil contract with the perpetrator of the Other Irregularity,
 - e) transfer to a lower position unrelated to people management (demotion of position),
 - f) implementing solutions to prevent similar irregularities from occurring in the future (e.g., by introducing training for employees, establishing a procedure for dealing with similar situations, or planning periodic audits).
3. The Management Board forwards the decision on the action taken to the relevant organizational unit for implementation, in each case also informing the Director of the Compliance Department and the Director of the Internal Control and Risk Management Department, depending on the entity managing the Explanatory Proceeding in question.

VII. PROTECTION OF CONFIDENTIALITY AND PROTECTION OF THE RIGHTS OF PERSONS INVOLVED IN PROCEEDINGS

§ 25

Protecting the confidentiality of information

1. The Company shall ensure that the Procedure and the processing of personal data related to the acceptance of the Other Irregularity Report protect the confidentiality.
2. The protection of confidentiality concerns, among others:
 - a) the identity of the Reporting Person, the Person to whom the Report relates, and other persons indicated by the Reporting Person in the Report,
 - b) the content of the Report,

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- c) information gathered during the Explanatory Proceeding, even if the Other Irregularity Report turns out to be unfounded,
 - d) possible follow-up activities taken.
3. During the proceedings, the Company shall ensure that the rights of the persons affected by the Report are protected by ensuring their right to provide explanations and their right to be heard.
 4. All persons taking action in relation to a Report are obliged to keep the course of the proceedings and the information of which they become aware in connection with the action taken as a result of the Report confidential.
 5. Confidential information shall be disclosed only to authorized persons and only to the extent necessary, justified by the course of the proceedings and the nature of the Other Irregularity being explained.

§ 26
Personal data protection

1. The Personal Data of the Reporting Person allowing his/her identity to be determined shall not be disclosed to unauthorized persons, except with the express consent of that person.
2. Once a Report has been received, the personal data of the persons involved in the Explanatory Proceeding are processed to the extent necessary for the acceptance of the Report, the conduct of the Explanatory Proceeding, and any follow-up action.
3. Personal Data that is not relevant to the reviewing of the Report 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 proceedings. A general note shall be made of the deletion process indicating the date of the deletion, the person carrying out the deletion, the source of the personal data, the date on which it was determined that the personal data is not relevant to the proceedings in question, and the reasons for the deletion. The note shall not indicate the personal data that were subject to erasure.
4. The Personal Data processed in connection with the acceptance of a Report, the conduct of proceedings, or any follow-up action, and the documents relating to that Report shall be retained for a period of 3 years after the end of the calendar year in which the external Report was handed over to the public authority competent to take follow-up action or the follow-up action was completed, or after the proceedings initiated by those actions.

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5. As far as possible, the Company shall fulfill its duty of information to the Reporting Person and to the persons whose data appear in the Report of Other Irregularities, respecting the confidentiality of the Reporting Person.
6. The fulfillment of the information obligations shall be supervised by the Report Receiver, who shall, in particular, be obliged to demonstrate the fulfillment of the obligation in accordance with the principle of accountability.
7. The Company shall issue a written personal authorization to each person accepting Reports, verifying Reports, and taking action in the Explanatory Proceeding and follow-up proceedings. In the case of employees, the authorization to act also includes authorization to process personal data.

VIII. PROTECTION OF THE REPORTING PERSON

§ 27

1. The Company does not accept any form of retaliatory actions against persons reporting perceived violations and irregularities (including Other Irregularities).
2. In any event, the Reporting Person is eligible to inform the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, acting on behalf of the Director of the Compliance Department, of any action that may constitute a reprisal for filing a Report in order to assess whether the action may be related to the Report and to take possible measures to prevent such reprisal.

IX. REGISTER OF INTERNAL REPORTS OF OTHER IRREGULARITIES

§ 28

Rules for maintaining the register

1. The Company maintains a register of Internal Reports of Other Irregularities (**the Register**).
2. The Register is maintained by the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, acting in place of the Director of the Compliance Department, in a manner that ensures the confidentiality of the data contained therein.
3. Entry in the Register is made by the Director of the Compliance Department or the Director of the Internal Control and Risk Management Department, acting in place of the Director of the Compliance Department.
4. The Register includes:

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- a) the Report number,
 - b) the subject matter of the alleged Other Irregularity,
 - c) the personal data of the Reporting Person and the Person concerned necessary to identify them (if the Report is not anonymous),
 - d) the Reporting Person's contact address,
 - e) the date on which the Report was submitted,
 - f) information on follow-up actions taken,
 - g) the date of completion of the case.
5. The personal data and other information in the register of internal Reports 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.
6. The Director of the Compliance Department and the Director of the Internal Control and Risk Management Department are responsible for storing and archiving the prepared Reports in a manner that ensures the confidentiality of the data contained therein.

X. FINAL PROVISIONS

§ 29

The procedure shall enter into force 7 days after it has been communicated to Employees, in a manner adopted by the Company, for an indefinite period.

XI. LIST OF APPENDICES

- Appendix No. 1: Confidentiality statement
- Appendix No. 2: Model information obligations
- Appendix No. 3: Authorization to personal data processing

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APPENDIX NO. 1: CONFIDENTIALITY STATEMENT

CONFIDENTIALITY STATEMENT

I hereby declare that I undertake to keep confidential any information obtained in the course of or in connection with a Report concerning Other Irregularities (hereinafter: **Report**) in the (the 'Company'), including, in particular, in connection with my participation in the explanatory proceedings related to the Report.

I am aware that all information and data relating to the Report or the explanatory proceeding are of the highest confidentiality and may constitute or constitute the Company's trade secret.

In addition, I also undertake not to speak to any employees or associates of the Company or any third party about matters relating to the Report—in particular, the course of the explanatory proceeding, the issues raised therein, or any other circumstances which have become known to me in connection with the Report.

The confidentiality obligation is indefinite.

Name: _____

Position: _____

Date: _____

Signature: _____

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APPENDIX NO. 2: TEMPLATE OF INFORMATION OBLIGATIONS

INFORMATION OBLIGATION TOWARD THE REPORTING PERSON

Pursuant to Article 13, clauses 1 and 2 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27.04.2016 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) (Dz. Official Journal of the EU L 119 of 04.05.2016, p. 1; Official Journal of the EU L 127 of 23.05.2018, p. 2; and Official Journal of the EU L 74 of 04.03.2021, p. 35), hereinafter referred to as the 'GDPR', we inform you that:

1. The Administrator of your personal data obtained in connection with your Report of Other Irregularities is [...].
2. In matters relating to data protection, you can contact us via e-mail at [...] or by post at [...].
3. The Administrator processes your personal data on the basis of the Administrator's legitimate interest (Article 6(1)(f) of the GDPR), which is the prevention of Other Irregularities occurring in the Company in accordance with the Procedure for the acceptance and consideration of reports concerning Other Irregularities, as well as to enable you to Report Other Irregularities and to perform the obligations imposed in connection with your Report of Other Irregularities, including, *inter alia*, the consideration of your Report and the performance of explanatory actions and possible follow-up activities. Where you hand over special categories of personal data as defined in Article 9(1) of the GDPR, the Administrator shall process such data on the basis of Article 9(2)(a) of the GDPR (i.e., your consent).
4. Your personal data will 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 these actions have ended. The deadline for deletion of the data may be extended by the period of limitation of claims if the processing of your personal data is necessary for the establishment or Explanatory Proceeding of possible claims or the defense against such claims.
5. Your provision of personal data is voluntary.
6. Your personal data may be disclosed to law firms or specialized entities in a given field cooperating with the Administrator for the purposes specified in this information clause. In addition, your personal data may be disclosed to institutions authorized by law to the extent and for the purposes that result from the provisions of generally applicable law.
7. You have the following rights:
 - a. the right to access personal data and to receive a copy of personal data subject to processing (Article 15(1) and (3) of the GDPR),
 - b. the right to rectification of personal data (Article 16 of the GDPR),
 - c. the right to erasure of personal data in the circumstances provided for in Article 17 of the GDPR,

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- d. the right to restrict the processing of personal data in the cases indicated in Article 18 of the GDPR,
- e. the right to data portability to another controller in the cases indicated in Article 20 of the GDPR,
- f. the right to lodge a complaint with the President of the Data Protection Authority if you consider that the processing of your personal data violates the provisions of the GDPR (UODO, Stanisława Moniuszki 1A, 00-014 Warszawa, Poland),
- g. to the extent that your data is processed on the basis of your consent (Article 6, clause 1, letter a of the GDPR or Article 9, clause 2(a) of the GDPR) – you have the right to withdraw your consent to data processing at any time. The withdrawal of consent shall not affect the lawfulness of the processing carried out on the basis of your consent before it is withdrawn,
- h. to the extent that your data is processed on the basis of a legitimate interest of the controller (Article 6, clause 1, letter f of the GDPR) – you have the right to object, at any time, to the processing of your personal data.
8. Your personal data will not be transferred outside the European Economic Area or to international organizations.
9. You will not be subject to a decision that is based solely on automated processing, including profiling, and produces legal effects on you or similarly significantly affects you.

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DUTY OF INFORMATION TO OTHER PERSONS (OBTAINED AS PART OF THE REPORT RECEIVED AND THE CONDUCT OF EXPLANATORY PROCEEDING)

Pursuant to Articles 14(1) and (2) or Article 13(1) and (2) 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 (General Data Protection Regulation) (Official Journal of the EU L 119 of 04.05.2016, p. 1; Official Journal of the EU L 127 of 23.05.2018, p. 2; and Official Journal of the EU L 74 of 04.03.2021, p. 35), hereinafter referred to as the 'GDPR', we inform you that:

1. The Administrator of your personal data is [...].
2. In matters relating to data protection, you can contact us via e-mail at [...] or by post at [...].
3. We process your personal data that you have indicated in the Other Irregularity Report under the Other Irregularity Report Receipt and Handling Procedure, or your personal data that has been collected during the course of the Explanatory Proceeding, including from you, and that is necessary for the handling of the Other Irregularity Report and any follow-up action. The personal data that we process may include, in particular, your name, contact details, and other personal data that you have provided to us.
4. The administrator processes your personal data on the basis of the controller's legitimate interest (clause 6(1)(f) of the GDPR), which is to prevent irregularities occurring in the Company and to perform the obligations imposed in connection with the Other Irregularity Report made under the Procedure for the Receiving and Reviewing of Reports relating to Other Irregularities.
5. Your personal data will 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 these actions have been concluded. The deadline for deletion of the data may be extended by the period of limitation of claims if the processing of your personal data is necessary for the establishment or Explanatory Proceeding of possible claims or the defense against such claims.
6. Your personal data may be disclosed to law firms or specialized entities in a given field cooperating with the Administrator for the purposes specified in this information clause. In addition, your personal data may be disclosed to institutions authorized by law to the extent and for the purposes that result from the provisions of generally applicable law.
7. You have the following rights:
 - a. the right to access personal data and to receive a copy of personal data subject to processing (Article 15(1) and (3) of the GDPR),
 - b. the right to rectification of personal data (Article 16 of the GDPR),

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- c. the right to erasure of personal data in the circumstances provided for in Article 17 of the GDPR,
 - d. the right to restrict the processing of personal data in the cases indicated in Article 18 of the GDPR,
 - e. the right to data portability to another controller in the cases indicated in Article 20 of the GDPR,
 - f. the right to lodge a complaint with the President of the Data Protection Authority if you consider that the processing of your personal data violates the provisions of the GDPR (UODO, Stanisława Moniuszki 1A, 00-014 Warszawa, Poland),
 - g. to the extent that your data is processed on the basis of your consent (Article 6, clause 1, letter a of the GDPR or Article 9, clause 2(a) of the GDPR) – you have the right to withdraw your consent to data processing at any time. The withdrawal of consent shall not affect the lawfulness of the processing carried out on the basis of your consent before it is withdrawn,
 - h. to the extent that your data is processed on the basis of a legitimate interest of the controller (Article 6, clause 1, letter f of the GDPR) – you have the right to object, at any time, to the processing of your personal data.
8. Your personal data will not be transferred outside the European Economic Area or to international organizations.
9. You will not be subject to a decision that is based solely on automated processing, including profiling, and produces legal effects on you or similarly significantly affects you.

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APPENDIX NO. 3: AUTHORIZATION TO PERSONAL DATA PROCESSING

(place and date)

AUTHORIZATION TO PERSONAL DATA PROCESSING

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 (General Data Protection Regulation) (Official Journal of the EU L 119 of 04.05.2016, p. 1; Official Journal of the EU L 127 of 23.05.2018, p. 2; and Official Journal of the EU L 74 of 04.03.2021, p. 35), hereinafter referred to as the 'GDPR', I hereby authorize:

Name, surname:

Position:

to process on behalf of [...] (hereinafter 'the Company') personal data in electronic and hard copy in the scope of his/her official duties concerning the reception and handling of Other Irregularity Reports and participation in the Clarification Committee referred to in the Procedure for Receiving and Reviewing of Other Irregularity Reports at [...]. The scope of data includes ordinary and sensitive data indicated in the Other Irregularity Report or obtained during the clarification of the report.

The authorization covers the processing of personal data to the extent and for the purposes necessary for the Explanatory Proceeding procedure—i.e., in particular, for the initial verification of the Report of Other Irregularities, the explanatory proceedings, and the follow-up.

This authorization shall be valid from the date on which it is granted until it is revoked, but no later than the termination of your employment relationship or other legal relationship under which the work is performed. This authorization may be revoked at any time with immediate effect.

(signature of the authorizing person)

I declare that I am aware of criminal, civil, and administrative liability for processing personal data beyond the scope of and contrary to this authorization. At the same time, I declare that I am aware of the principles of personal data processing defined by the personal data protection regulations, including the GDPR, and I undertake to comply with them strictly.

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(signature of the person receiving the authorization and date)

I further declare that I undertake to keep confidential all information and personal data obtained by me, as well as documents disclosed to me or produced by me in the course of my official duties in connection with the Procedure for Receiving and Reviewing Reports of Other Irregularities.

(signature of the person receiving the authorization and date)

Prepared by:	Izabela Kozłowska	Date	08.04.2025	Signature	
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